ANNUAL BUDGET

FISCAL YEAR

JANUARY 1 – DECEMBER 31, 2026

2026



CITY OF DACULA

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HONORING OUR PAST, BUILDING OUR FUTURE

EST. CITY OF 1905

DACULA

OFFICE OF THE MAYOR

Dear Citizens:

I am pleased to present to you the Annual Operating and Capital Budget for the 2026 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 4, 2025, for Fiscal Year 2026 beginning January 1 and ending December 31.

Citizen input for this budget will be received at public hearings on November 6 and December 4, 2025.

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

Below are some of these plans:

- The property tax millage rate decreased from 4.557 mills to 4.475 mills.
- An urban redevelopment project known as “Dacula City Core” consisting of a new municipal complex, outdoor amphitheater for community and civic events, greenspace, public parking deck, and other public amenities.
- In-house real and personal property tax collection, and sanitation billing services have begun and are successful.

The City has funding allotted for several capital projects utilizing multiple revenue sources from federal, state, and local sources including, but not limited to, CDBG, LMIG, LRA, SPLOST, and Intergovernmental Agreements. Three improvement projects are programmed for implementation within the Urban Redevelopment Area including Dacula City Core, widening Sanjo Street, and improvements to the Maple Creek Park Disc Golf Course. Additional projects include asphalt improvements to Brookton Downs subdivision and Brookton Chase Ct.

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 2026 Budget.

Very truly yours,

Hugh D. King, III
Mayor

442 Harbins Road, P.O. Box 400, Dacula, GA 30019
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FISCAL YEAR 2026 BUDGET CALENDAR

DATE(S) / TIMELINE	ACTIVITY
Phase 1	***PHASE 1 - STRATEGY FORMULATION (FY 2026 BUDGET PREP DISTRIBUTION)***
August 7	FY2026 Budget request worksheets, instructions, and guidelines are distributed to department heads.
Phase 2	***PHASE 2 - NEEDS ASSESSMENT, REVIEW & DEVELOPMENT OF FY 2026 BUDGET***
August 11 - August 18	The Finance Director and City Administrator hold conferences with the department heads to finalize any changes with the individual budgets.
August 19 – September 3	Finance Director and City Administrator assemble budget requests, compares with revenue estimates, and compiles a preliminary budget document.
September 11 – September 19	The Finance Director and City Administrator meet with Mayor & Council members to review departmental FY2026 Budget requests and make any adjustments deemed necessary.
October 1	Advertise FY2026 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 2026***
October 2	Present preliminary budget to Mayor & Council and make available to the public.
October 3 – October 31	FY2026 Budget meetings as needed to refine the 2026 Budget and 2025 Amended Budget.
November 6	FY2026 Proposed Budget submitted to Mayor & Council. ***First Public Hearing.***
Phase 4	***PHASE 4 - ADOPTION & IMPLEMENTATION OF FY 2026 BUDGET***
December 4	***Second Public Hearing.*** FY2026 Budget – Final review and any last revisions. Adopt FY 2026 Budget Resolution.
December 5	Print final budget document and send copies to department heads and Council Members.
January 1, 2026	**FY2026 Budget is in effect.**

CITY OF DACULA, GEORGIA
FISCAL YEAR 2025 (FY25) BUDGET ADJUSTMENTS & 2026 (FY26) BUDGET REVIEW & ADOPTION

PUBLIC HEARING ON FY25 BUDGET ADJUSTMENTS & FY26 BUDGET: Public Hearings on the Proposed FY26 Budget and the FY25 Budget Adjustments are scheduled for Thursday, November 6, 2025 at 6:30 p.m. and Thursday, December 4, 2025 at 6:30 p.m. in the City Hall Council Chambers located at 442 Harbins Road, Dacula, Georgia. At these meetings, 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.

BUDGET ADOPTION: The Mayor and Council of the City of Dacula are scheduled to adopt the FY26 Budget and the FY25 Budget Adjustments at their regular monthly meeting on Thursday, December 4, 2025. The meeting will be held at 7:00 p.m. in the City Hall Chambers located at 442 Harbins Road, Dacula, Georgia.

RECOMMENDED BUDGET AVAILABLE FOR REVIEW: The Proposed FY26 Budget and the FY25 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.

Dates of Publication: October 1, 2025; October 22, 2025; & November 19, 2025



Capital Improvements Program

CITY OF DACULA

5-YEAR CAPITAL IMPROVEMENTS PROGRAM

(2025 – 2029)

5 - Year Capital Improvements Program (2025 – 2029)

A five-year capital improvements program (CIP) is a list of all capital improvements proposed and completed within a specified five-year period (2025 – 2029). The CIP contains project descriptions, need assessments, cost estimates, financing methods, projected timelines, 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-2026 Budget and FY-2025 Budget Adjustment as a tool to anticipate the future financial needs of upcoming projects.

Year One - 2025						
Project Name	**Description**	**Needs Assesment**	**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	$450,000	SPLOST 2025 LMIG	Spring / Summer 2025	$2,500
Maple Creek Park disc golf	Disc golf course improvements	Improvements needed to address drainage concerens and increase enjoyment of play	$20,000	Endowment	Fall / Winter 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 "Dacula City Core"	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	2025-2027	$250,000
Gateway signage	Beautify right-of-ways Designate City boundaries	Determine locations Sign, style, and color	$65,000	Endowment	2025	$750
Small equipment	Small equipment for maintenance	Replace small equipment (edgers, weedeaters, etc.) as needed	$5,000	General Fund	2025	$1,000

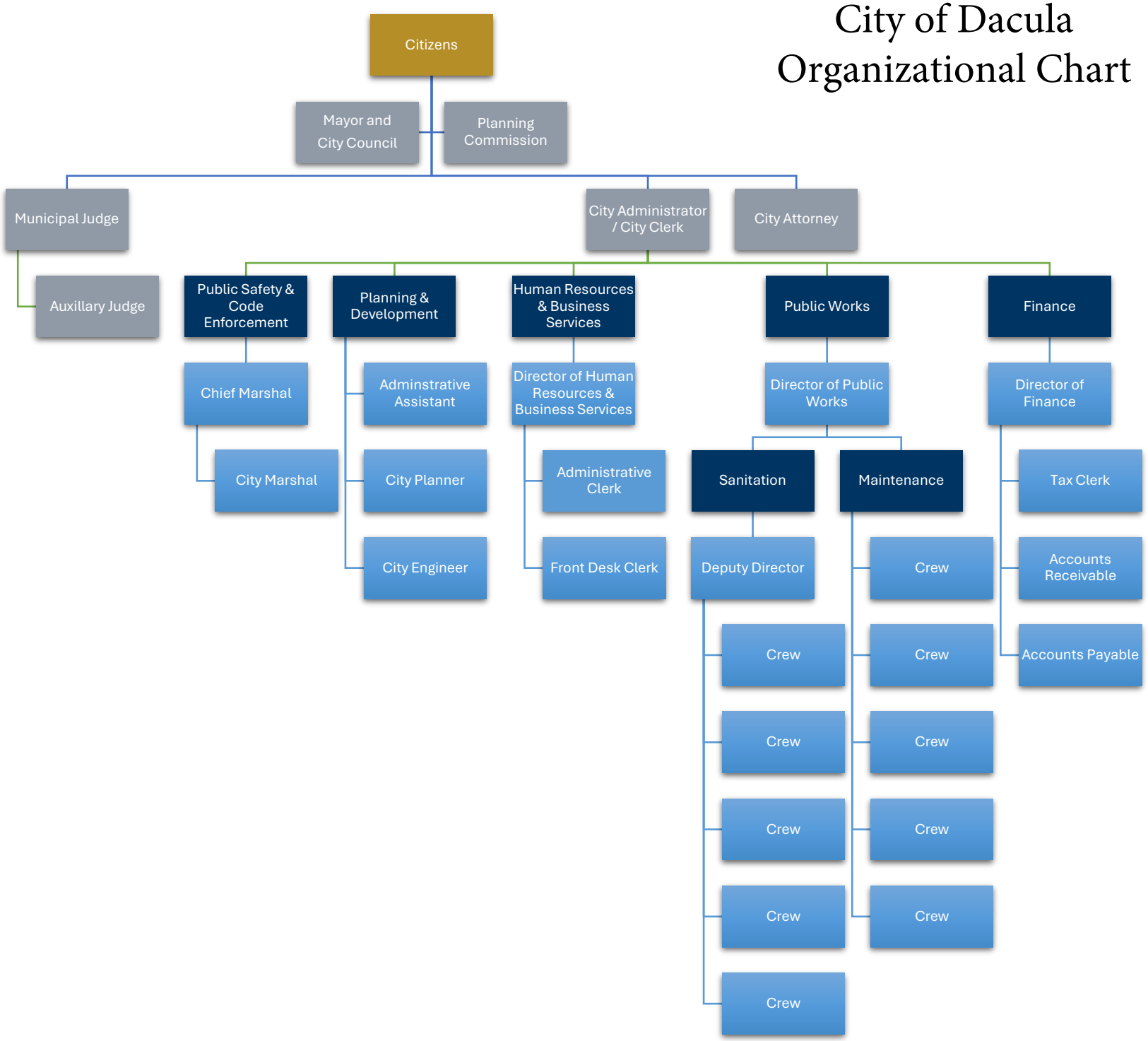
Year Two - 2026						
Project Name	**Description**	**Needs Assesment**	**Cost Estimate**	**Financing**	**Time Schedule**	**Annual Maintenance/Operation Cost**
Brookton Chase Court and Brookton Downs Subdivision Brookton Drive Brookton Lane Brookton Woods Way	Asphalt improvements	Improvements needed due to age of road	$800,000	2026 LMIG	Summer / Fall 2026	$2,500
Sanjo Street	Road widening and storm drainage improvements	Improvements needed due to age of road and future needs of area	$650,000	2025 CDBG 2025 LRA Gwinnett County IGA	Winter / Spring 2026	$2,500
Marshal vehicle	New marshal vehicle	Older vehicle is in need of replacement	$72,000	SPLOST	Winter 2025 / 2026	$2,000
Small equipment	Small equipment for maintenance	Replace small equipment (edgers, weedeaters, etc.) as needed	$5,000	General Fund	2026	$1,000

Year Three - 2027						
Project Name	**Description**	**Needs Assessment**	**Cost Estimate**	**Financing**	**Time Schedule**	**Annual Maintenance/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 2027 LMIG	Spring / Summer 2027	$2,500
Drowning Creek Road	Asphalt and/or stormwater improvements Investigate adding sidewalks	Improvements needed due to age of road	$800,000	2026 CDBG	Winter / Spring 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, weedeaters, etc.) as needed	$5,000	General Fund	2027	$1,000

Year Four - 2028						
Project Name	**Description**	**Needs Assessment**	**Cost Estimate**	**Financing**	**Time Schedule**	**Annual Maintenance/Operation Cost**
Freemans Walk Subdivision	Asphalt and/or stormwater improvements	Improvements needed due to age of road	$900,000	2027 CDBG 2028 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, weedeaters, etc.) as needed	$5,000	General Fund	2028	$1,000

Year Five - 2029						
Project Name	**Description**	**Needs Assessment**	**Cost Estimate**	**Financing**	**Time Schedule**	**Annual Maintenance/Operation Cost**
Hebron Forest Hinton Road Hinton Court	Asphalt and/or stormwater improvements	Improvements needed due to age of road	$900,000	2028 CDBG 2029 LMIG	Spring / Summer 2029	$2,500
Office equipment	Replace office computers Replace office furniture	Replace outdated office equipment	$15,000	General Fund	2029	None
Small equipment	Small equipment for maintenance	Replace small equipment (edgers, weedeaters, etc.) as needed	$5,000	General Fund	2029	$1,000

City of Dacula Organizational Chart



CITY OF DACULA

BUDGET FY 2026

FUND	FUND NAME	FUNCTION	DESCRIPTION	REVENUE	EXPENDITURES	CHANGE IN FUND BALANCE/NET POSITION
100	GENERAL FUND	1110	CITY COUNCIL		$ 69,448.00	
		1310	MAYOR		22,318.00	
		1320	CITY ADMINISTRATOR		211,051.00	
		1400	ELECTIONS		3,500.00	
		1500	GENERAL ADMINISTRATION		229,550.00	
		1510	FINANCE		1,109,712.67	
		1530	LEGAL		80,000.00	
		1540	HR & BUSINESS SERVICES		395,653.00	
		1565	GOVERNMENT FACILITIES		217,650.00	
		2650	MUNICIPAL COURT		13,365.00	
		3200	MARSHALS		271,902.00	
		4200	PUBLIC WORKS		1,136,864.00	
		6200	PARKS & RECREATION		57,300.00	
		7300	URBAN REDEVELOPMENT		45,100.00	
		7400	PLANNING & ZONING		529,680.00	
		7550	DDA		10,000.00	
		9000	TRANSFERS OUT		55,250.00	
				$ 5,447,400.00	$ 4,458,343.67	$ 989,056.33
100	TREE BANK FUND	6240	FORESTRY AND NURSERY	$ 3,500.00	$ 3,500.00	$ -
230	AMERICAN RESCUE PLAN ACT FUND	4200/4300	STORMWATER/SEWER	$ -	$ -	$ -
300	ENDOWMENT FUND*	VARIOUS		$ 3,497,087.50	$ 3,497,087.50	$ -
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	CITY CORE PROJECT FUND*	VARIOUS		$ 48,972,018.49	$ 48,972,018.49	$ -
540	SANITATION FUND	4520	SOLID WASTE COLLECTION	$ 887,250.00	$ 887,250.00	$ -
	TOTAL REVENUE	$ 74,807,653.89				
	TOTAL EXPENDITURES	$ 73,818,597.56				
	CHANGE IN FUND BALANCE	$ 989,056.33				

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

BUDGET FY 2026				
REVENUE	GENERAL FUND - 100			
Account #	Account Description	2026 Proposed Budget	2025 Amended Budget	2025 Current Budget
311100	Real Property Taxes - Current Year	$ 2,113,800.00	$ 2,050,500.00	$ 1,917,532.00
311200/311400	Property Taxes - Prior Year (Real and Personal)	98,000.00	69,500.00	126,932.00
311300	Personal Property Taxes - Current Year	62,200.00	61,000.00	61,479.00
319000	Penalties and Interest on Real and Personal Property	6,500.00	6,000.00	15,000.00
311315	Motor Vehicle Taxes (TAVT and Annual Ad Valorem Tax)	350,000.00	360,000.00	360,000.00
311320	Mobile Home Taxes	200.00	200.00	200.00
311340	Recording Tax (Intangibles)	30,000.00	30,000.00	30,000.00
311600	Real Estate Transfer Tax	15,600.00	15,600.00	13,500.00
311700	Franchise Taxes	460,000.00	460,000.00	425,000.00
314200	Alcohol Beverage Excise Tax	220,000.00	215,000.00	215,000.00
314300	Alcohol Beverage Tax by the Drink	27,500.00	25,000.00	18,000.00
314500	Energy Exise Tax	3,600.00	3,600.00	3,200.00
316100	Occupational Tax (Business Licenses)	180,000.00	180,000.00	170,000.00
316200	Insurance Premium Tax	715,000.00	748,000.00	615,000.00
316300	Financial Institution Tax	25,000.00	38,850.00	45,000.00
321100	Alcohol Licenses	68,000.00	89,600.00	78,900.00
321220	Insurance Company Licenses	14,000.00	14,000.00	16,000.00
322200	Permits issued by Planning and Zoning Department	300,000.00	950,000.00	332,500.00
331152	Community Development Block Grant (CDBG)	250,000.00	-	550,000.00
334100	Local Maintenance & Improvement Grant (LMIG)	102,500.00	100,548.00	86,500.00
334101	Local Road Assistance Funds (LRA)	-	106,110.00	-
341910	Elections - Qualifying Fee	-	1,260.00	1,560.00
351170	Municipal Fines	16,500.00	16,500.00	13,000.00
361000	Interest Revenues	385,000.00	400,000.00	280,000.00
392000	Proceeds of Capital Asset Dispositions	4,000.00	-	-
135500	Unassigned Fund Balance	-	-	158,856.00
GENERAL FUND Revenue Totals:		$ 5,447,400.00	$ 5,941,268.00	$ 5,533,159.00

BUDGET FY 2026				
EXPENDITURES	GENERAL FUND - 100			
Function	Account Description	2026 Proposed Budget	2025 Amended Budget	2025 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	2,522.00	2,448.00
1110	City Council: Travel	13,900.00	10,000.00	10,000.00
1110	City Council: Education and Training	10,100.00	8,000.00	8,000.00
1110	City Council: Community Outreach Supplies	5,000.00	5,000.00	10,000.00

1110	City Council: Computers	6,000.00	-	-
	DEPARTMENT: MAYOR			
1310	Mayor: Salary	12,000.00	12,000.00	12,000.00
1310	Mayor: FICA and Medicare	918.00	955.00	918.00
1310	Mayor: Communications	400.00	-	-
1310	Mayor: Travel	5,000.00	1,500.00	6,000.00
1310	Mayor: Education and Training	2,500.00	1,000.00	2,000.00
1310	Mayor: Computer	1,500.00	-	-
	DEPARTMENT: CITY ADMINISTRATOR			
1320	City Administrator: Salary	156,100.00	151,550.00	155,413.00
1320	City Administrator: Group Health Insurance	23,251.00	23,771.00	23,273.00
1320	City Administrator: FICA, Medicare, FUTA, and SUI	12,500.00	12,100.00	12,347.00
1320	City Administrator: Retirement Contributions	5,200.00	4,286.00	4,286.00
1320	City Administrator: Other Employee Benefits	4,800.00	4,800.00	4,800.00
1320	City Administrator: Communications	1,200.00	-	-
1320	City Administrator: Travel	5,000.00	5,000.00	6,000.00
1320	City Administrator: Education and Training	3,000.00	3,000.00	3,000.00
	DEPARTMENT: ELECTIONS			
1400	Elections: Advertising	-	-	-
1400	Elections: Travel	-	200.00	350.00
1400	Elections: Education and Training	-	150.00	-
1400	Elections: Contract Labor - Poll Workers	-	8,500.00	8,500.00
1400	Elections: Software	3,500.00	3,500.00	3,500.00
1400	Elections: General Supplies	-	10,000.00	10,000.00
	DEPARTMENT: GENERAL ADMINISTRATION			
1500	General Administration: Technical Services	20,000.00	-	-
1500	General Administration: Communications	4,000.00	-	-
1500	General Administration: Advertising	500.00	-	-
1500	General Administration: Travel	2,000.00	-	-
1500	General Administration: Dues and Fees	17,000.00	-	-
1500	General Administration: Education and Training	2,000.00	-	-
1500	General Administration: Other Purchased Services	2,500.00	-	-
1500	General Administration: General Supplies	20,000.00	-	-
1500	General Administration: Food	8,300.00	-	-
1500	General Administration: O.C.G.A. Annual Update	1,000.00	-	-
1500	General Administration: Computer Equipment	1,500.00	-	-
1500	General Administration: Other Supplies	2,350.00	-	-
1535	Data Processing/MIS: Technical Services	55,000.00	-	-
1555	Risk Management: Insurance	90,000.00	-	-
1580	Records Management: Technical Services	1,900.00	-	-
1580	Records Management: Travel	1,000.00	-	-

1580	Records Management: Education and Training	500.00	-	-
	DEPARTMENT: FINANCE			
1510	Financial Administration: Salaries and Wages	268,800.00	262,800.00	271,306.00
1510	Financial Administration: Group Health Insurance	66,358.00	67,843.00	69,235.00
1510	Financial Administration: FICA, Medicare, FUTA, and SUI	21,100.00	20,500.00	21,115.00
1510	Financial Administration: Retirement Contributions	20,700.00	17,141.00	17,141.00
1510	Financial Administration: Professional Services	55,000.00	77,000.00	105,000.00
1510	Financial Administration: Technical Services	20,000.00	80,000.00	90,000.00
1510	Financial Administration: Communications	4,200.00	31,000.00	35,000.00
1510	Financial Administration: Advertising	5,300.00	9,500.00	15,000.00
1510	Financial Administration: Travel	3,500.00	2,500.00	4,000.00
1510	Financial Administration: Dues and Fees	8,000.00	25,000.00	25,000.00
1510	Financial Administration: Education and Training	5,900.00	5,000.00	5,000.00
1510	Financial Administration: Other Purchased Services	-	-	4,000.00
1510	Financial Administration: General Supplies	1,000.00	-	-
1510	Financial Administration: Purchase of Land	500,000.00	1,040,000.00	1,300,000.00
1510	Contingency	129,854.67	150,159.33	-
	DEPARTMENT: LEGAL			
1530	Legal: Professional Services	80,000.00	80,000.00	80,000.00
1530	Legal: Codification of Ordinances	-	20,500.00	20,500.00
1530	Legal: Official Code of Georgia Annual Update	-	1,000.00	1,000.00
	DEPARTMENT: HUMAN RESOURCES AND BUSINESS SERVICES			
1540	Human Resources: Salaries	214,000.00	209,000.00	213,018.00
1540	Human Resources: Group Health Insurance	69,753.00	71,311.00	69,817.00
1540	Human Resources: FICA, Medicare, FUTA, and SUI	16,800.00	16,300.00	16,566.00
1540	Human Resources: Retirement Contributions	15,500.00	12,856.00	12,856.00
1540	Human Resources: Communications	1,600.00	-	-
1540	Human Resources: Tuition Reimbursement	-	3,500.00	5,250.00
1540	Human Resources: Workers' Compensation	65,000.00	55,000.00	55,000.00
1540	Human Resources: Insurance (Property & Liability)	-	80,000.00	75,000.00
1540	Human Resources: Travel	2,000.00	2,500.00	5,000.00
1540	Human Resources: Dues and Fees	8,500.00	8,500.00	7,000.00
1540	Human Resources: Education and Training	2,500.00	3,000.00	5,000.00
	DEPARTMENT: GOVERNMENT FACILITIES			
1565	Government Facilities: Repairs and Maintenance	45,000.00	45,000.00	45,000.00
1565	Government Facilities: General Supplies	-	15,000.00	25,000.00
1565	Government Facilities: Water/Sewerage	2,750.00	2,500.00	5,000.00
1565	Government Facilities: Natural Gas	3,900.00	6,000.00	7,500.00
1565	Government Facilities: Electricity	166,000.00	165,000.00	165,000.00
1565	Government Facilities: Food	-	10,000.00	10,000.00
1565	Government Facilities: Furniture & Fixtures	-	2,000.00	3,500.00

1565	Government Facilities: Computer Equipment	-	10,500.00	10,500.00
1565	Government Facilities: Other Small Equipment	-	500.00	3,500.00
1565	Government Facilities: Other Supplies	-	2,500.00	6,500.00
	DEPARTMENT: MUNICIPAL COURT			
2650	Municipal Court: Salaries	5,500.00	6,160.00	6,160.00
2650	Municipal Court: FICA, Medicare, FUTA, and SUI	515.00	572.00	572.00
2650	Municipal Court: Travel	-	-	1,000.00
2650	Municipal Court: Dues and Fees	6,500.00	17,700.00	5,000.00
2650	Municipal Court: Education and Training	600.00	300.00	800.00
2650	Municipal Court: General Supplies	250.00	250.00	300.00
	DEPARTMENT: MARSHALS			
3200	Marshals: Salaries	160,000.00	149,500.00	155,501.00
3200	Marshals: Group Health Insurance	46,502.00	47,541.00	46,545.00
3200	Marshals: FICA, Medicare, FUTA, and SUI	12,500.00	11,676.00	12,076.00
3200	Marshals: Retirement Contributions	10,400.00	8,571.00	8,571.00
3200	Marshals: Repairs & Maintenance	5,500.00	5,500.00	5,500.00
3200	Marshals: Communications	1,500.00	-	-
3200	Marshals: Travel	4,000.00	3,000.00	6,500.00
3200	Marshals: Dues & Fees	7,000.00	6,500.00	6,500.00
3200	Marshals: Education and Training	2,500.00	2,500.00	2,500.00
3200	Marshals: General Supplies	4,000.00	4,000.00	6,000.00
3200	Marshals: Gasoline	8,500.00	8,500.00	8,500.00
3200	Marshals: Food	2,500.00	1,000.00	1,750.00
3200	Marshals: Small Equipment	1,000.00	1,000.00	1,000.00
3200	Marshals: Computer Equipment	1,000.00	-	-
3200	Marshals: Uniforms	5,000.00	5,000.00	5,000.00
	DEPARTMENT: PUBLIC WORKS			
4200	Streets & Maintenance: Salary and Wages	338,400.00	308,545.00	304,045.00
4200	Streets & Maintenance: Group Health Insurance	86,214.00	89,035.00	91,607.00
4200	Streets & Maintenance: FICA, Medicare, FUTA, and SUI	26,600.00	24,210.00	23,710.00
4200	Streets & Maintenance: Retirement Contributions	25,900.00	21,426.00	21,426.00
4200	Streets & Maintenance: Street Infrastructure (LMIG, CDBG, & LRA)	472,000.00	95,000.00	640,000.00
4200	Streets & Maintenance: Tuition Reimbursement	5,250.00	-	5,250.00
4200	Streets & Maintenance: Stormwater & DIP	22,500.00	22,500.00	22,500.00
4200	Streets & Maintenance: Repairs & Maintenance	35,000.00	35,000.00	35,000.00
4200	Streets & Maintenance: Right of Way Maintenance	30,000.00	39,300.00	55,000.00
4200	Streets & Maintenance: Communications	8,500.00	-	-
4200	Streets & Maintenance: Advertising	350.00	-	-
4200	Streets & Maintenance: Travel	500.00	500.00	1,000.00
4200	Streets & Maintenance: Dues and Fees	750.00	750.00	750.00
4200	Streets & Maintenance: Education and Training	500.00	2,200.00	2,000.00

4200	Streets & Maintenance: Contract Labor	-	-	17,500.00
4200	Streets & Maintenance: General Supplies	15,000.00	15,000.00	20,500.00
4200	Streets & Maintenance: Office Supplies	2,500.00	-	-
4200	Streets & Maintenance: Water/Sewerage	600.00	-	-
4200	Streets & Maintenance: Natural Gas	2,600.00	-	-
4200	Streets & Maintenance: Electricity	7,000.00	-	-
4200	Streets & Maintenance: Gasoline	20,000.00	20,000.00	25,000.00
4200	Streets & Maintenance: Food	1,200.00	-	-
4200	Streets & Maintenance: Small Equipment (e.g. Weed Eaters)	10,000.00	10,000.00	10,000.00
4200	Streets & Maintenance: Computer Equipment	-	-	-
4200	Streets & Maintenance: Uniforms	10,500.00	10,200.00	12,500.00
4200	Streets & Maintenance: Stormwater improvements	15,000.00	15,000.00	15,000.00
4300	Wastewater: Payments to Gwinnett County (Maxey Street Sewer Project)	-	20,000.00	20,000.00
	DEPARTMENT: PARKS AND RECREATION			
6170	Recreation: Police Services (Memorial Day Parade)	3,500.00	3,000.00	12,000.00
6170	Recreation: General Supplies (Memorial Day Parade)	2,500.00	2,500.00	2,500.00
6200	Parks: Employee Salary (Open & Close Park)	10,000.00	9,000.00	9,000.00
6200	Parks: Repairs and Maintenance	10,000.00	7,500.00	10,000.00
6200	Parks: Communication	7,700.00	-	-
6200	Parks: General Supplies	15,000.00	22,500.00	22,500.00
6200	Parks: Water/Sewerage	600.00	-	-
6200	Parks: Electricity	8,000.00	-	-
	DEPARTMENT: URBAN REDEVELOPMENT			
7300	Urban Redevelopment: City Core Engineer	45,100.00	51,700.00	-
7300	Urban Redevelopment: Asbestos Testing	-	20,900.00	-
7300	Urban Redevelopment: Asbestos Removal	-	106,210.00	-
	DEPARTMENT: PLANNING & ZONING			
7400	Planning: Salaries	248,400.00	179,017.00	179,017.00
7400	Planning: Group Health Insurance	56,430.00	45,779.00	46,181.00
7400	Planning: FICA, Medicare, FUTA, and SUI	19,400.00	14,028.00	14,028.00
7400	Planning: Retirement Contributions	10,400.00	8,571.00	8,571.00
7400	Planning: Revised Zoning Map	5,000.00	2,500.00	2,500.00
7400	Planning: Building Inspections	150,000.00	700,000.00	335,000.00
7400	Planning: Professional Engineers (General)	15,000.00	22,500.00	15,000.00
7400	Planning: Technical Services	6,000.00	6,000.00	6,000.00
7400	Planning: Communications	1,200.00	-	-
7400	Planning: Advertising	750.00	-	-
7400	Planning: Travel	5,000.00	5,000.00	5,000.00
7400	Planning: Dues & Fees	2,100.00	1,600.00	2,000.00
7400	Planning: Education and Training	4,000.00	4,000.00	4,500.00
7400	Planning: General Supplies	5,000.00	5,000.00	5,000.00

7400	Planning: Computer Equipment	1,000.00	-	-
	DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY			
7550	Downtown Development Authority: General	10,000.00	-	6,000.00
	Other Financing Uses			
9000	Transfers Out to Sanitation Fund	55,250.00	19,485.00	121,660.00
GENERAL FUND Expenditure Totals:		$ 4,458,343.67	$ 5,155,470.33	$ 5,533,159.00
	GENERAL FUND 100 REVENUE TOTALS	$ 5,447,400.00		
	GENERAL FUND 100 EXPENDITURE TOTALS	$ 4,458,343.67		
	INCREASE IN FUND BALANCE	$ 989,056.33		

BUDGET FY 2026				
REVENUE	**TREE BANK FUND - 100**			
Account #	**Account Description**	**2026 Proposed Budget**	**2025 Amended Budget**	**2025 Current Budget**
371001	Fee-in-Lieu	$ -	$ -	$ -
135200	Restricted Fund Balance	3,500.00	-	33,500.00
TREE BANK FUND Revenue Totals:		$ 3,500.00	$ -	$ 33,500.00
BUDGET FY 2026				
EXPENDITURES	**TREE BANK FUND - 100**			
Function	**Account Description**	**2026 Proposed Budget**	**2025 Amended Budget**	**2025 Current Budget**
6240	Forestry: Trees and Plants	$ 3,500.00	$ -	$ 33,500.00
TREE BANK FUND Expenditure Totals:		$ 3,500.00	$ -	$ 33,500.00
	TREE BANK FUND 100 REVENUE TOTALS	$ 3,500.00		
	TREE BANK FUND 100 EXPENDITURE TOTALS	$ 3,500.00		

BUDGET FY 2026				
REVENUE	AMERICAN RESCUE PLAN ACT FUNDS (ARPA) - 230			
Account #	Account Description	2026 Proposed Budget	2025 Amended Budget	2025 Current Budget
332300	American Rescue Plan Act Funds	$ -	$ 516,368.00	$ 520,000.00
361000	Interest Income	-	16,000.00	15,000.00
135200	Restricted Fund Balance	-	52,572.00	49,000.00
ARPA FUND Revenue Totals:		$ -	$ 584,940.00	$ 584,000.00
BUDGET FY 2026				
EXPENDITURES	AMERICAN RESCUE PLAN ACT FUNDS (ARPA) - 230			
Function	Account Description	2026 Proposed Budget	2025 Amended Budget	2025 Current Budget
1510	Financial Administration: Dues and Fees	$ -	$ 350.00	$ -
4300	Wastewater: Payments to Gwinnett Co.	-	583,590.00	584,000.00
9000	Interfund Transfers Out to General Fund	-	1,000.00	-
ARPA FUND Expenditure Totals:		$ -	$ 584,940.00	$ 584,000.00
	ARPA FUND 230 REVENUE TOTALS	$ -		
	ARPA FUND 230 EXPENDITURE TOTALS	$ -		

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	54,500.00	8,277.23
ENDOWMENT FUND Revenue Totals:		$ 3,497,087.50	$ 3,450,864.73
PROJECT LENGTH BUDGET			
EXPENDITURES & OTHER FINANCING USES	**ENDOWMENT FUND - 300**		
Function	**Account Description**	**Amended Budget**	**Current Budget**
6200	Beautification, Parks, and Recreation	$ 2,326,083.01	$ 2,314,879.73
9000	Other Financing Use: Transfers Out to City Core Project Fund	1,171,004.49	1,135,985.00
ENDOWMENT FUND Expenditure Totals:		$ 3,497,087.50	$ 3,450,864.73
	ENDOWMENT FUND 300 REVENUE TOTALS	$ 3,497,087.50	
	ENDOWMENT FUND 300 EXPENDITURE TOTALS	$ 3,497,087.50	

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	224,314.90
2017 SPLOST FUND Revenue Totals:		$ 6,080,213.90	$ 6,080,213.90
PROJECT LENGTH BUDGET			
EXPENDITURES	**2017 SPLOST FUND - 320**		
Function	**Account Description**	**Amended Budget**	**Current Budget**
1565	Capital Outlay for Administrative Facilities	$ 893,791.27	$ 893,791.27
3200	Capital Outlay for Public Safety Equipment	212,807.74	212,807.74
6200	Capital Outlay for Recreational Facilities & Equipment	303,871.48	303,871.48
4200	Capital Outlay for Transportation Infrastructure	4,374,279.43	4,374,279.43
4200/4300/4400	Capital Outlay for Water and Sewer Infrastructure	295,463.97	295,463.97
2017 SPLOST FUND Expenditure Totals:		$ 6,080,213.90	$ 6,080,213.90
	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	300,000.00
2023 SPLOST FUND Revenue Totals:		$ 9,920,184.00	$ 9,920,184.00
PROJECT LENGTH BUDGET			
EXPENDITURES	**2023 SPLOST FUND - 321**		
Function	**Account Description**	**Amended Budget**	**Current Budget**
1565	Capital Outlay for Administrative Facilities	$ 4,761,687.99	$ 4,761,687.99
3200	Capital Outlay for Public Safety Equipment	297,606.01	297,606.01
6200	Capital Outlay for Recreational Facilities & Equipment	198,218.40	198,218.40
4200	Capital Outlay for Transportation Infrastructure	3,174,457.97	3,174,457.97
4200/4300/4400	Capital Outlay for Water and Sewer Infrastructure	1,488,213.63	1,488,213.63
2023 SPLOST FUND Expenditure Totals:		$ 9,920,184.00	$ 9,920,184.00
	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	CITY CORE PROJECT FUND - 360		
Account #	**Account Description**	**Amended Budget**	**Current Budget**
393100	Bond Proceeds	$ 43,410,000.00	$ 43,410,000.00
393400	Premium on Bonds Issued	1,486,756.00	1,486,756.00
361000	Interest Income	2,904,258.00	2,904,258.00
391000	Transfers In from Endowment Fund	1,171,004.49	1,135,985.00
CITY CORE PROJECT FUND Revenue & Other Financing Sources Totals:		$ 48,972,018.49	$ 48,936,999.00

PROJECT LENGTH BUDGET

EXPENDITURES	CITY CORE PROJECT FUND - 360		
Function	**Account Description**	**Amended Budget**	**Current Budget**
1500	General Government: Bank Fees	$ 200.00	$ -
1565	General Government: Site Improvements	25,818,184.21	19,303,885.00
1565	General Government: Buildings and Building Improvements	16,803,616.40	23,275,500.00
8000	Debt Service: Bond Issuance Costs	720,192.88	726,132.00
8000	Debt Service: Bond Interest Payments	5,629,825.00	5,631,482.00
CITY CORE PROJECT FUND Expenditures Totals:		$ 48,972,018.49	$ 48,936,999.00
	CITY CORE PROJECT FUND 360 REVENUE TOTALS	$ 48,972,018.49	
	CITY CORE PROJECT FUND 360 EXPENDITURE TOTALS	$ 48,972,018.49	

BUDGET FY 2026

REVENUE	SANITATION FUND - 540			
Account #	**Account Description**	**2026 Proposed Budget**	**2025 Amended Budget**	**2025 Current Budget**
344110	Refuse Collection Charges	$ 810,000.00	$ 765,000.00	$ 720,000.00
344190	Other Charges (Interest and Penalties on Delinquent Fees)	2,000.00	1,500.00	3,000.00
361000	Interest Income	20,000.00	30,000.00	25,000.00
391000	Transfers In from General Fund	55,250.00	19,485.00	121,660.00
SANITATION FUND Revenue Totals:		$ 887,250.00	$ 815,985.00	$ 869,660.00

BUDGET FY 2026

EXPENDITURES	SANITATION FUND - 540			
Object Code	**Account Description**	**2026 Proposed Budget**	**2025 Amended Budget**	**2025 Current Budget**
511100	Personal Services: Wages	$ 319,500.00	$ 311,079.00	$ 359,079.00
512100	Personal Services: Group Health Insurance	86,250.00	88,145.00	101,019.00
512200/300/600/601	Personal Services: FICA, Medicare, FUTA, and SUI	25,200.00	24,500.00	28,101.00
512400	Personal Services: Retirement Contributions	31,000.00	25,711.00	25,711.00
512500	Personal Services: Tuition Reimbursement	5,250.00	-	5,250.00
522000	Purchased Services: Disposal Fees	202,000.00	175,000.00	175,000.00
522200	Purchased Services: Repairs & Maintenance	70,000.00	65,000.00	65,000.00
523200	Purchased Services: Communications	1,500.00	-	-
523500	Purchased Services: Travel	1,000.00	500.00	1,500.00
523600	Purchased Services: Dues & Fees	1,000.00	1,000.00	1,000.00
523700	Purchased Services: Education and Training	5,000.00	-	5,000.00
523850	Purchased Services: Contract Labor	6,000.00	7,500.00	23,500.00
531100	Supplies: General Supplies	5,500.00	5,000.00	5,000.00
531270	Supplies: Gasoline	30,000.00	30,000.00	35,000.00
531500	Supplies: Trash & Recycling Cans	10,000.00	-	-
531700	Supplies: Uniforms	11,500.00	11,000.00	14,500.00
522110	Purchased Services: Recycling Fees	25,000.00	20,000.00	25,000.00
561000	Depreciation: Depreciation Expense	51,550.00	51,550.00	-
SANITATION FUND Expenditure Totals:		$ 887,250.00	$ 815,985.00	$ 869,660.00
	SANITATION FUND 540 REVENUE TOTALS	$ 887,250.00		
	SANITATION FUND 540 EXPENSE TOTALS	$ 887,250.00		

City of Dacula
State of Georgia

A RESOLUTION

TO ADOPT THE FISCAL YEAR 2026 BUDGET & 2025 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 FY26 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 2026 Annual Budget, effective from January 1, 2026 through December 31, 2026

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 2026 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 2026, which begins January 1, 2026 and ends on December 31, 2026.

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 4th day of December, 2025.

CITY OF DACULA, GEORGIA

By: Trey King, Mayor

Attest: Brittni Nix, City Administrator

CITY OF DACULA, GEORGIA
OFFICIAL SEAL
GWINNETT COUNTY

(AFFIX SEAL)