

FY 22 Annual Budget



CELEBRATING 150 YEARS!

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City of Norcross, Georgia



Annual Budget

FY 22

September 1, 2021 – August 31, 2022

Craig Newton, Mayor
Josh Bare, Mayor Pro Tem
Dr. Arlene Beckles, Councilmember
Bruce Gaynor, Councilmember
Andrew Hixson, Councilmember
Matt Myers, Councilmember

Eric R. Johnson, City Manager
Mary Beth Bender, Assistant City Manager
Bill Grogan, Chief of Police
Monique Lang, City Clerk
Maurice Shepherd, Clerk of Court
Karen Slayton-Dixon, Administrative Services Director
Tracy Rye, Director of Community Development & Planning
William Corbin, Director of Economic Development
Dr. James Trent, Director of Information Technology
Cate Kitchen, Welcome Center/Downtown Manager
Camille Washington, Human Resources Manager



Mayor Craig Newton



Mayor Pro Tem
Josh Bare



Councilmember
Dr. Arlene Beckles



Councilmember
Bruce Gaynor



Councilmember
Andrew Hixson



Councilmember
Matt Myers

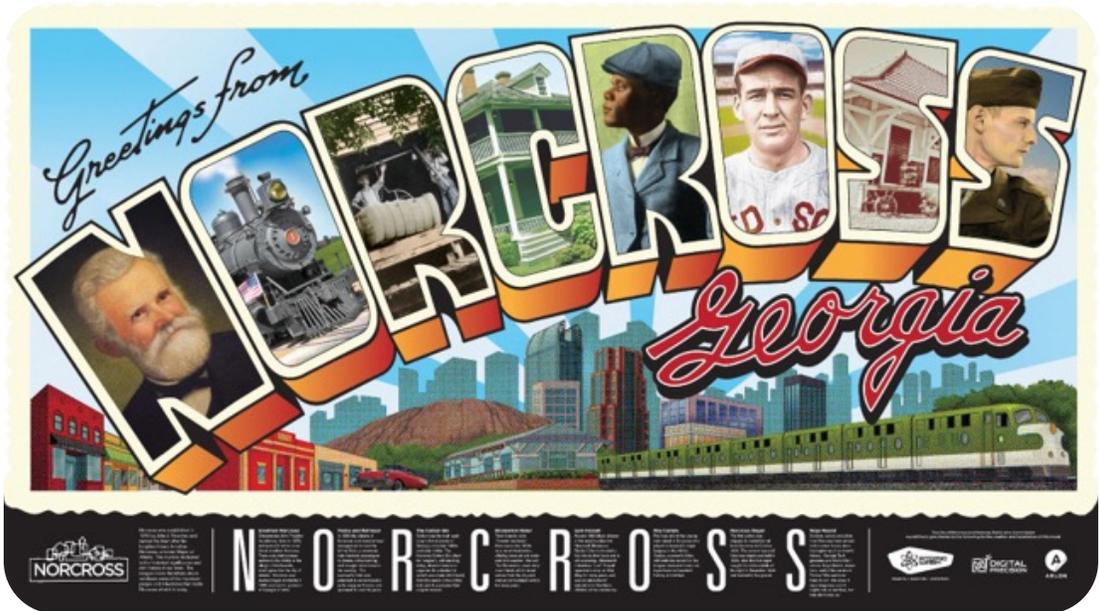


Vision

“Norcross will be a dynamic and welcoming community in which generations of diverse citizens can engage, create, contribute, and flourish.”

Goals

- ❖ Goal 1 – Continue to define Norcross’ sense of place
- ❖ Goal 2 – Continue to strengthen Norcross as a livable, inclusive, and safe environment
- ❖ Goal 3 – Increase opportunities for travel via different modes within and outside the community.
- ❖ Goal 4 – Maintain a vibrant economy and continue to facilitate job growth.
- ❖ Goal 5 – Ensure that Norcross residents have a variety of attainable, quality housing options.
- ❖ Goal 6 – Further the City’s tradition of strong leadership and high level of quality services.





MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **JOSH BARE** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **MATT MYERS**
COUNCILMEMBER **BRUCE GAYNOR** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE LANG**

July 6, 2021

Honorable Mayor and City Councilmembers:

I am pleased to provide a balanced, recommended budget for the upcoming fiscal year, FY 22, which begins September 1, 2021, and will end August 31, 2022.¹ This budget is for your review and consideration. Budget approval is scheduled for your City Council meeting on August 2nd. To begin, I think it valuable to highlight some aspects of this budget:

- No millage change is recommended – either an increase or a rollback.
- For pay competitiveness, a 3% merit increase, effective September 1, has been included.
- Funding has been set aside towards implementing the salary study that is currently being conducted.
- While the FY 21 budget curtailed some training and travel, this budget restores funding.
- The fund structure and the breadth of what is budgeted is expanded for better clarity moving forward. We will guide comparisons with prior years in this transition.
- Some revenues previously excluded from the budget are now included.
- Slower growth in the tax digest, which is partly offset by a permanent loss in reimbursement revenue from the County, required taking advantage of the Cares Act to cover equipment costs in FY 22 – with the expectation that will continue into FY 23.
- Restricted revenues are also used, where available, to maximize funding opportunities.
- Reacting to recently identified stormwater pipe relining needs, a strategic drawdown of some accumulated stormwater revenue is recommended to expedite these projects.

Each of these issues will be explained in greater detail in the following discussion.

¹ For ease of reference, I will refer here to fiscal years by the two-digit year in which most of the fiscal year falls and in which it ends –like federal budgets. For example, while FY 22 begins in September 2021, most of the fiscal year falls in 2022 and it ends in 2022 on August 31st. It may take some time for all documents to reflect this naming convention.

General Fund Revenues

First, and foremost, no change in the City's millage rate is recommended despite a much smaller growth in the tax digest.

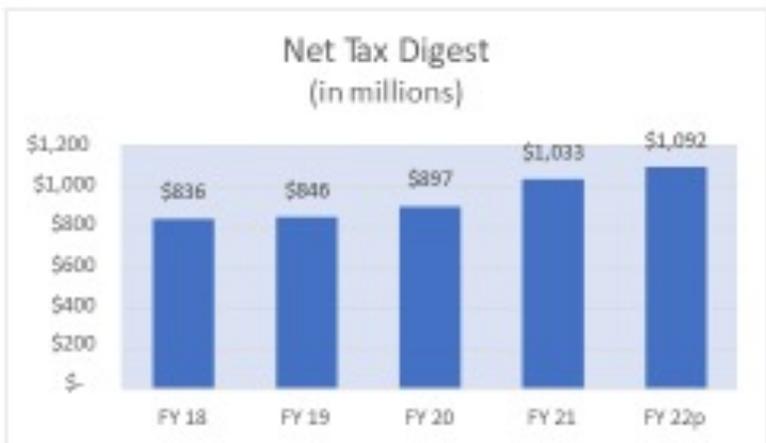
The millage rate, applied to the updated tax digest determined by the Gwinnett County Tax Assessor, accounts for the largest single revenue for most day-to-day activities, funded through the City's General Fund. As recommended, this will be the third year at 6.749 mills, as shown in the Millage Rate chart.



The *projected* tax digest for FY 22 is \$1.09 billion (\$1,092 million), as shown here.

While the number used here is a forecast, and subject to change, it reflects the best basis at this time.

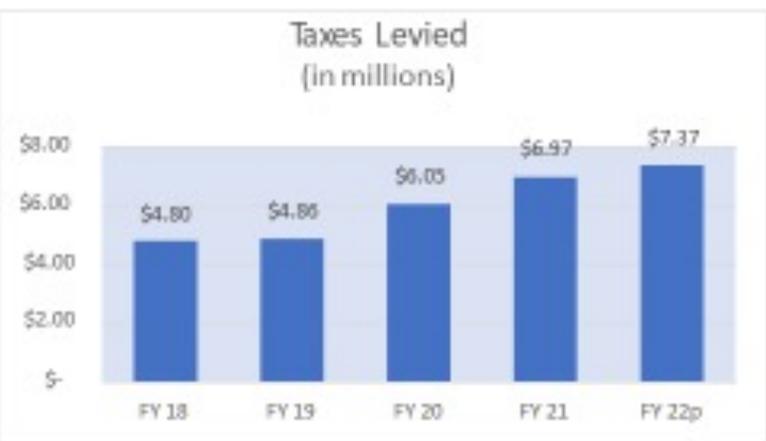
The final number that will serve as the basis for City tax bills, is expected shortly before you adopt the budget, and we will adjust our revenue estimate based on that information. Last year, the tax digest increased by 15.16 percent – accounting for more than \$900 thousand in increased revenue.



This year's forecast is for a smaller increase of 5.74 percent – a net increase based on our millage of about \$400,000, as shown in the Taxes Levied chart.

The revenue for FY 21 was understated in the budget, however.

The FY 21 budget anticipated \$6.80 million in revenue, not \$6.97 million. The difference from the FY 21 *budget* to the FY 22 *budget* is therefore greater, amounting to \$567,610.



The County's reimbursement of City E911 Communications costs has been sharply reduced.

The FY 22 budget is impacted by a 30-year agreement adopted last year between the County and cities that dispatch police services. In FY 21, we budgeted \$795,516 in County reimbursement, but received \$703,295. Based on the new agreement, the expected County reimbursement for FY 22 is \$474,937 – or a difference from the FY 21 budget to the FY 22 budget of -\$320,579.

In essence, the reduced E911 reimbursement offset more than one-half of the growth in property tax revenue, and that growth in property tax revenue was significantly less than the prior year.

Other revenues have been adjusted.

We continue to monthly assess other revenues to see how they are recovering from impacts of the pandemic and the associated recession, to make the best projections for this upcoming year. In the case of building permits, we discussed development expected to occur in this next year as well as assuming fee increases -- that we recently brought to you to consider. Those fees also address tree permits necessary to support increased costs of our arborist. That amounts to increased revenue of about \$60,000.

The Municipal Court is taking a different tact when it comes to truck citations that will increase revenue in FY 22: We historically assigned "points" to truck citations in addition to a \$1,000 fine. That resulted in many cases circumventing Municipal Court by going to Gwinnett's State Court, where the points were frequently dropped and our fine substantially reduced.

By removing points assigned to first time offenders – which reportedly account for about 70% of our truck citations – at the discretion of our Judge, we expect most cases for first time offenders to come before our Municipal Court, where even a modest reduction in the fine will still result in significant revenue impacts. Judge Wickham initiated this new approach late last month and there were seven truck citations resolved in our Court the first week. The FY 22 budget reflects a conservative assumption of a \$120,000 increase in revenue from this change. Given that we are reassigning an existing position to supplement enforcement of trucks, the potential impact could be much greater – but this is being done to enhance enforcement with the hope of reducing the impact of truck traffic on local roads closed to trucks.

Some revenues historically not budgeted are now reflected in this budget along with associated expenditures. For example, GDOT's Local Maintenance Improvement Grant (LMIG) had not been budgeted -- but was deposited into the General Fund. Associated expenditures of the grant are also now budgeted. Similarly, Tax Allocation District revenue and associated expenditures are now budgeted. Finally, revenue from the Gas South Alliance Program is now budgeted.

One cent from the Hotel/Motel Tax has no eligibility requirements and that portion of the revenue has historically remained along with the larger restricted revenue in the Fund set up for that revenue. Beginning in FY 22, the unrestricted portion will be transferred from the Hotel/Motel Fund to the General Fund so that all expenditures in the Hotel/Motel Fund will meet restrictions. That transfer helps balance the General Fund budget including our ability to set aside funds to implement the salary study due to be completed in August shortly after budget adoption. Part of

the purpose in explaining the budget is to provide an explanation for these types of changes from the prior year that are not self-evident.

When we met in our first retreat and discussed the Electric Fund, it was noted how low our transfer or “dividend” to the General Fund was in comparison to other cities. What was not discussed in any detail, were the hidden subsidies within the Electric Fund. The transfer from the Electric Fund has been increased from 4% of electric sales revenue to 6%.² At the same time, electric bills that have historically been disproportionately allocated to our enterprise operations have been shifted to the General Fund since it is Public Works that manages most buildings. Those changes are somewhat offsetting. The increased transfer shows up in General Fund revenues and the increased electric costs shows up in General Fund expenditures, as further discussed later.

Six percent is still a small dividend in comparison with that received by other local government providers of electricity. There remain, however, other costs directly paid by the Electric Fund: a portion of some salaries for positions that provide direct oversight or provide direct support to the three enterprise funds including the Electric Fund, and other direct expenditures such as holiday lighting.

As with prior years, a drawdown in fund balance is budgeted -- \$500,000 in FY 22, the same as in FY 21 and like what was budgeted in FY 20. Under-expenditures and excess revenues during FY 22 will reduce, if not eliminate, that drawdown.

Overall, General Fund revenue increases from \$13.8 million in FY 21 to \$15.1 million in FY 22, including revenues not previously budgeted and transfers to cover costs that more appropriately belong in the General Fund.

General Fund Expenditures

Salary adjustments are reflected in the FY22 budget.

First, the salary study is not due to be completed prior to adoption of the budget. Funding of \$200,000 has been set aside for the General Fund cost of implementing it in a citywide account. The timing and approach to implementing the study may need to adjust based on those available funds. To illustrate: Implementation of the study or any part of its findings after September 1 reduces the first year (FY 22) impact and shifts the balance of the annual cost of implementation to the next fiscal year (FY 23), which begins September 1, 2022.

A 3% merit increase for employees is included in the budget, with an effective date of September 1. Given our competitive employment market, my intent is to qualify employees with at least six months of service – consistent with the approach used for increases during FY 21.³

Some of the investment in merit increases will reduce the cost of implementing the salary study because it can reduce the number of existing employees whose salaries are below the minimum

² A formal policy or resolution of this change would be appropriate to guide developing future budgets.

³ That means that Police Department employees who have not completed their full year of probation could be eligible to earn an increase, but still need to satisfy the remainder of their probationary period. Other city positions have a six-month probationary period.

for their new pay range, as well as reducing the cost of moving employees who are below their new range, to that new range. In essence, the merit increases are integral to implementing the salary study. Of course, some positions may not be impacted by the salary study if they are already compatible with the market, but employees in those positions will be eligible for merit increases if they have completed six months of service by September 1st.

Reinstatement of budgets cut due to the pandemic.

It was not unusual in the face of potential revenue losses and a pandemic to curtail some activities in the current, FY 21 budget. For example, training is an area that is critical for our workforce and some of that requires significant travel costs as well. Both were curtailed to some degree in the FY 21 budget but reinstated in the FY 22 budget.

Group insurance budgets – both for current employees and for retirees – have changed.

The allocation of insurance payments in recent periods was not correct, reflecting some misunderstanding of invoices and how to allocate them. That resulted in an overstatement of the cost of retiree health as we discussed at our second retreat, and an offsetting understatement of the cost of employee health. There were implications for the annual Other Post Employment Benefits (OPEB) audit – and that was then replicated in notes in the annual financial report (audit) for the year ending August 31, 2020. It also had implications for how departments were charged.

Moving forward, a more accurate approach in FY 22 will incorporate use of an internal service fund so that departments will be charged for their employees on a payroll basis, retirees' costs will be centrally administered, and the new fund will serve as a form of clearinghouse for what is collected and what is paid.

Group insurance for retirees is now centralized in the General Fund, and in a citywide account. It has been previously charged to the last department in which a retiree worked, for but retiree costs have no current relevance to any department. Central administration will allow better insight into the total cost.

There is an anticipated overall 5 percent increase in costs for the City's health insurance – largely reflecting claims experience. Employee premiums for our two existing plan options are not recommended to change but deductibles and co-pays will be adjusted to offset the higher costs. In addition, I recommend offering employees a High Deductible plan with an associated Health Savings Account (HSA) as a third option. As we discussed at our retreat, to overcome initial reluctance that is typical with high deductible plans, I recommend that the City provide an up-front contribution to an employee's HSA of \$500.

For retirees, the Cigna plans offered to those under 65 would have the same benefits changes as for current employees. Over time we need to phase in higher retiree contributions to partly address our large OPEB liability. That liability was estimated to be nearly \$15 million last year and may increase in the next audit due to the impact of using lower interest rates to discount future costs into today's dollars.⁴ For retirees over the age of 65 who participate in the Hartford Medicare plan,

⁴ Accounting rules dictate what interest rate is used to discount future costs and that rate has declined.

I will recommend we also begin phasing in higher retiree contributions for the same reason – to reduce our OPEB liability by phasing more of the cost to retirees from residents and other taxpayers.

Finally, with your support, I will initiate further research into creating a single employer trust account to begin funding our OPEB liability. A combined approach of first reducing our liability through better cost shifting of benefits, followed by a funding commitment through a trust fund, can begin to manage this city obligation.⁵ Getting that correct is more important than doing it fast.

Some key position changes are included in the FY 22 budget.

Wherever possible, this budget reflects the needs of departments. In some cases, that reflected new positions. Given our lack of space for new offices or cubicles, it requires some creativity and imposes some limitations.

The *Police Department* request for two part time positions is included – one to assist in addressing the high volume of Redspeed cases with a dedicated position, and a second to continue a successful pilot approach by having Code Enforcement assist in identifying businesses operating with an expired license or without a City license. Both positions reflect service improvement combined with a positive revenue impact and can fit within existing space. An additional change is the allocation of an existing full-time position to commercial motor vehicle enforcement, as explained earlier, using existing funding. I know that you receive regular feedback on the problem of trucks cutting through the City on roads not designed for truck traffic – including our railroad crossings.

Administrative Services will add a new position while taking back some of the biweekly payroll processing function from *Human Resources* (HR). HR will benefit by refocusing more on core responsibilities while backstopping the payroll function. Administrative Services is seeking to increase capabilities with an objective of being able to bring more responsibility inhouse that has been contracted out. The position will require use of a first floor City Hall conference room used occasionally by external auditors.

Information Technology will contract out additional cybersecurity services until space can be identified and we can assess the optimal long-term balance between in-house and external resources. Funds have been placed in professional services to cover these added costs and I would recommend a position be authorized. If space can be identified and we have finalized the internal/external balance, a recruitment could occur, and a subsequent budget amendment would be brought to Mayor and Council to move the funds needed for the salary and benefits from professional services.

Municipal Court will add a bilingual Court Clerk I, consistent with the discussion at our retreat to address heavy demand. Space is available – the City previously staffed at this higher level and the added position can be accommodated within existing space by moving some furniture. With the added work of school traffic citations and now truck citations, this position appears critical, and it will allow better service to our Spanish-speaking clients.

⁵ For comparison, Gwinnett County has funded more than one-half of its OPEB liability.

Community Development and Planning proposes to add a full-time Erosion Control Inspector and City Arborist, addressing needed support for two programs and funded in-part through the higher fees described earlier. The arborist role addresses staffing needs supported by the Tree Board. While this position will spend considerable time in the field, space will be available at the City's Lively building in a room currently committed to plan review. I would recommend a position be authorized. It may take time to identify a candidate who can provide both services. In the meantime, funds have been added to professional services since a contractor can currently supply both skills. When an employee is hired for both roles, a subsequent budget amendment would be brought to Mayor and Council to move the funds needed for the salary and benefits from professional services.

Human Resources removed an initial request for an administrative position based on the shift of primary payroll processing responsibilities to *Administrative Services*, which frees up capacity in HR.

There were several other key changes in General Fund Expenditures.

Legal services costs have been underbudgeted in recent years, so the budget for FY 22 has been raised from \$175,000 to \$250,000. In making that adjustment, the budget for contingencies was reduced by a similar amount. The contingencies amount can be further adjusted as updates occur in revenues and expenditures between now and budget adoption.

In the *Mayor and City Council* budget, funding has been set aside in the Civic Participation line to facilitate decisions on outside funding requests related to the United Way housing program (\$25,000), requests from football (\$5,000) and basketball (\$8,000) programs at Norcross High School, and transitional support for LiveNorcross. The LiveNorcross request was for \$50,000 but the period covered includes eight months in FY 22 and four months in FY23. I would suggest support of \$34,000 (about 2/3) in FY 22 with the balance taken up next year in the FY 23 budget process. Finally, recognizing that the unrestricted hotel/motel funding will be transferred to the General Fund, we increased the budget to facilitate some added costs showing up in this budget.

In *Administrative Services*, we held off on shifting the cost of credit card charges to customers who choose not to pursue less costly options for making payments to the City. That is an area where we could save an estimated \$45,000 in fees annually.

In *Human Resources*, funding for outside professional services has been reduced, while support of employee events has been increased. The professional services costs in FY 21 were intended to be temporary in nature but, as explained earlier, shifting of primary responsibility for payroll processing will free up capacity within existing positions. In a competitive market, I believe it important to restore employee program and events funding.

In the *Police Department*, key costs for equipment that was funded in the General Fund in FY 21 have been shifted to the Special Investigations Fund, which receives funding from our school traffic enforcement program. With significant ongoing revenue, the Special Investigations Fund will be part of the formal budget adoption process this year. Shifting costs provided substantial relief to the General Fund.

Two other changes in this department will raise overtime costs: First, paying overtime to personnel who work holidays, and providing on-call pay to detectives. These have a combined annual cost of \$39,000. Each of these changes is being taken to offer a more competitive pay structure. There are limited other City positions where we will replicate the holiday overtime pay, and none where the on-call pay will be replicated.

Within the *Public Works*, contract labor was underbudgeted in FY 21. That assessment was based on a review of detailed transactions since the fiscal year began. Contract labor covers a wide variety of needs – from cleanup after storms, to HVAC repairs and project coordination. Some costs are clearly unique to a single year such as our investment this year in assessing the pavement condition for our roadway network while others are ongoing. Even with the \$60,000 budget increase, the budget will be less than was ultimately spent last year but we have adjusted other areas of the Public Works budget as well.

Holiday pay will add an estimated \$28,000 to Public Works.

A large change to Public Works is budgeting for LMIG maintenance projects, in tandem with budgeting the revenue, as previously mentioned. Road maintenance is a program that requires additional strategic thought: We have identified \$17 million in needs over the next ten years. We applied for CDBG funding to help with specific segments in qualifying areas of the City, but SPLOST funding will likely be needed in the next allocation to address these road resurfacing needs.

As indicated earlier regarding revenues, a large share of the cost of electricity is now centralized in the Public Works General Fund budget, including costs shifted from the Electric Fund and Storm Water Fund, for City buildings.

Cultural/Recreation Administration continues to cover electric bills and other utilities related to its facilities. Tracking these costs separately is valuable in recognizing costs for rental facilities and programs.

Community Development has faced some of the greatest changes in budgetary requirements since the budget for FY 21 was adopted last year. Staff turnover and contractor turnover required a series of actions to maintain service delivery using professional services contracts while we recruited staff and new contractors. A portion of the higher costs is offset, as explained earlier, with fee increases. Adjustments have been made to continue support of our Sustainable Norcross Committee and the Tree Board (in part, using the proposed new position).

Economic Development saw the conversion earlier this year from a contracted position to a second in-house staff member to assist in business retention. The mission of this department will also grow with a second development authority – the Norcross Development Authority – to support. Economic Development will have the point position for business grants initiated through the American Rescue Plan Act, where the City will receive \$6.2 million between FY 21 and FY 22.

Funding of Capital Expenditures for General Fund Departments shifts to two other funds

Noticeably absent, are capital expenditures within the General Fund in FY 22. As explained, *Police* equipment has been shifted to a newly budgeted funding source: the Special Operations Fund, which has significant funding from school traffic citations. Other equipment needs have been shifted to a fund that has been re-established to separate out capital funding – the Capital Fund. Moving forward, the Capital Fund (like the SPLOST funds the City has used for a long time) allows money to be set aside until approved equipment is purchased or a project is completed – even if it crosses fiscal years. It is a better means of tracking larger expenditures while leaving small tools and equipment within General Fund annual operating budgets.

As we discussed at our second retreat, there are legitimate uses of fund balance – particularly one-time uses. In FY 21, we received more than \$2.1 million in Cares Act funds through Gwinnett County. That revenue was only partly offset by unplanned expenditures related to Covid-19 in FY21 and in FY20. Using it to offset one-time expenditures (e.g., capital equipment) while the local economy continues to recover helps us move forward with needs despite slower growth in our tax digest. It is my recommendation that we set aside \$1 million of Cares Act revenue to address equipment needs in FY 22 and FY 23.

Rather than let all the Cares Act revenue increase fund balance in the General Fund at yearend only to draw down the fund balance next year, I am recommending that at the same time Mayor and the City Council adopt the FY 22 budget on August 2nd, you also transfer \$1 million from the General Fund to set up funding in the Capital Fund. What does that mean? We stabilize some of the otherwise up and down movement of fund balance in the General Fund at yearend by moving some of the unbudgeted Cares Act to an account where we will buy equipment in FY 22 and FY 23.

As recommended, the Capital Fund would start FY 22 with \$1 million in beginning fund balance. The recommended uses for FY 22 will use just over one-half of those funds -- \$564,906. The balance of the \$1 million would, for example, be available for unplanned matches for grants during FY 22 or would otherwise carry forward and be available in FY 23 for equipment needs.

Details on specific equipment to be covered is listed later in the discussion of each fund.

Other Funds

Special Investigations Fund

Given the City's experience with school traffic citations, this fund is budgeted in FY 22 based on a revenue assumption of \$250,000 per month as the City's share, multiplied by eight months per school year for a total of \$2 million in revenue. There are some costs that we incur for Court contract personnel, but the balance is available for public safety equipment and, potentially, as a partial funding source for a future Public Safety Building housing both Police headquarters and the Municipal Court.

Equipment recommended for FY 22 includes the following for the Police Department:

- City-wide camera system service/repair/replacement \$82,460
- Spillman/Motorola CAD/RMS Software (final payment) \$100,892
- City Weather/Alert Siren System Replacement \$100,000

As discussed at the June, Policy Work Session, six vehicle replacements were moved forward from FY 22 to FY 21 to take advantage of vehicles available, or due to arrive, at a Georgia dealership.

Hotel/Motel Fund

Economic activity is still uncertain for FY 22, and the FY 21 budget was significantly overstated. We do expect activity for the new Holiday Inn Crowne Plaza to positively influence revenue for most of FY 22. Revenue used in the budget is aggressive – \$849,799 – but lower than the FY 21 budget of \$902,199. The FY 22 budget also includes a \$171,149 drawdown of the existing fund balance. We know, however, that we can scale back expenditures as needed. A large share of actual collections supports the Convention and Visitors Bureau, along with our own operation of the Welcome Center and a variety of events.

As mentioned earlier, the nonrestricted component of hotel/motel taxes will be transferred to the General Fund. The transfer will be proportionate to receipts.

Capital Project Fund - New

As discussed earlier, the recommended \$1 million transfer of funds in FY 21 from the General Fund will form the initial funding for equipment and improvements that will cover both FY 22 and potentially FY 23 as well. Recommended funding includes:

- City Hall building improvements (including, primarily, the roof replacement, as well as lighting upgrades to LED, toilet retrofits, door upgrades, motion sensor lights, and exterior up lighting) \$207,741
- Sod replacement at Lillian Webb Park to improve durability through hybrid sod \$85,000
- Pergola structure and swings replacement at Lillian Webb Park \$47,000
- Johnson Dean Park Phase 2 \$40,000
- Equipment replacement (backhoe and zero turn mower) \$101,267
- Technology – Records scanning project \$83,898

Storm Water Fund

Two significant changes are recommended for this enterprise operation: First, the purchase of a street sweeper (\$144,071) that will reduce debris entering our storm water system, as well as give us in-house capability to address impacts of flooding at Pinnacle Park that requires subsequent removal of silt from the sidewalks. Second, a planned drawdown of net position (the enterprise equivalent of fund balance) that has built up over time. At the beginning of FY 21, we had a net position of \$2.6 million, with annual expenditures of just over \$1 million.

We have a list of \$7 million in stormwater relining projects that have been prioritized. Increasing our budget for projects by intentionally investing \$1 million of our existing net position is a first step towards addressing those needs. The budget includes total capital funding in FY 22 of \$1,354,871.

A significant investment of the American Rescue Plan Act revenue could address much of the remaining storm water needs. In the absence of a commitment from these sources, our next opportunity to address storm water would be the upcoming City SPLOST allocation, assuming a successful referendum, or consideration of whether our current storm water fees are adequate.

Electric Fund

Some key changes have been previously described: Increasing the “dividend” paid to the General Fund while also shifting responsibility for electric bills for key city buildings. Revenue expectations will need to be continually monitored.

Collections are a function of rates and existing customers, as well as new construction and when it is completed, varying weather conditions that drive consumption patterns and, in addition, the City’s ability to win large “customer choice” competitions to sell outside our service area. The City continues to compete and has two new customers coming online: A Publix in Tucker, and an Amazon facility that crosses the county line at Doraville.

The City invested in new meters in FY 21 under the line item “line renovation.” That project is completed, and no funds are budgeted in FY 22. A significant increase has been budgeted in the General Supplies line item for FY 22 where expenditures in FY 21 substantially exceeded budget – in part, reflecting higher costs for materials. This item includes funding to support new residential construction. In FY 22, additional maintenance including tree trimming along City right-of-way has been planned.

In FY 22, \$500,000 has been set aside under “customer choice system” to supplement the other line items that have been increased as well. The \$500,000 is available to connect new customers but also available for investment in “Smart City” initiatives.

Equipment recommended for FY 22 includes:

- Forklift replacement (net of trade-in) \$49,077
- Bucket truck replacement \$159,709

Solid Waste Fund

There are no significant changes in this enterprise fund, which reflects annual fees for residential customers, and monthly ones for non-residential, with services provided by Waste Management (formerly, Advanced Disposal).

Conclusion

While the intent of this budget message is to highlight what assumptions and changes are reflected in this budget, I know that you will have additional issues to resolve prior to approving the budget in August. A special called meeting on July 19th is intended to provide direct access to department directors but please feel free to raise questions, suggestions or concerns prior to, and following that meeting. While it is my professional obligation to provide a balanced budget, this is the first step in the adoption process and the final budget should be one that each of you feel you "own."

I am not so naïve as to believe we covered everything we intended to address, or that we will not identify corrections that will be needed along with any updates based on new information. I appreciate the effort our department directors put into developing their proposals, and their commitment to helping me in my first budget process with the City of Norcross.

Respectfully submitted,

Eric Johnson

Eric R. Johnson
City Manager

Adopted Budget Supplemental Notes:

The budget process was extended to facilitate receipt of updated tax digest information by the Administrative Services Department from the Gwinnett County Tax Assessor. As a result, a \$300,000 increase in property tax revenue was incorporated into the Adopted FY 22 Budget. The primary use of those additional funds was to increase the funds set aside in the General Fund for implementing a salary study by \$200,000, for a total of \$400,000.

The FY 22 Budget was adopted by City Council Resolution on August 2nd, 2021.

CITY OF NORCROSS
Resolution to Adopt
2021-2022 Operating Budget, Capital Improvement, Enterprise
and Special Revenue Funds Budgets August 2, 2021

WHEREAS, the City Manager and Finance Director have prepared and submitted to the Mayor and Council General Operating, Capital Improvement, Enterprise, and Special Revenue Funds Budgets for the fiscal year 2021-2022, and

WHEREAS the Mayor and Council have studied and revised the proposed General Operating, Capital Improvement, Enterprise and Special Revenue Funds Budgets, it is considered in the best interest of the citizens of the City of Norcross to adopt them as follows:

	FY22 Budget Revenues	FY22 Budget Expenditures
<u>General Fund</u>		
Taxes	11,172,276.00	
Licenses/Permits	562,250.00	
Intergovernmental	674,307.00	
Charges for Services	115,990.00	
Fines & Forfeitures	1,321,900.00	
Investment Income	9,600.00	
Miscellaneous Revenue	641,062.00	
Other Financing Sources	923,065.00	
<u>Appropriations</u>		
City Wide		637,095.00
City Clerk		252,155.00
Mayor/Council		814,338.00
City Manager		232,053.00
Admin Svcs		577,786.00
IT		1,289,381.00
Human Resources		238,356.00
Municipal Court		574,550.00
Public Safety		5,524,459.00
E911 Communications		720,560.00
Public Works		2,414,787.00
Cultural Arts		186,275.00
Parks Administration		688,967.00
Community Development		858,692.00
Economic Development		410,996.00
Total	<u>15,420,450.00</u>	<u>15,420,450.00</u>
<u>Special Investigation</u>		
Revenues	2,000,000.00	
Expenditures		2,000,000.00
Total	<u>2,000,000.00</u>	<u>2,000,000.00</u>
<u>Technology Fund</u>		
Revenues	80,000.00	
Expenditures		80,000.00
Total	<u>80,000.00</u>	<u>80,000.00</u>
<u>Hotel/Motel Fund</u>		
Revenues	1,027,207.00	
Expenditures		1,027,207.00
Total	<u>1,027,207.00</u>	<u>1,027,207.00</u>
<u>Capital Projects</u>		
Revenues	564,906.00	
Expenditures		564,906.00

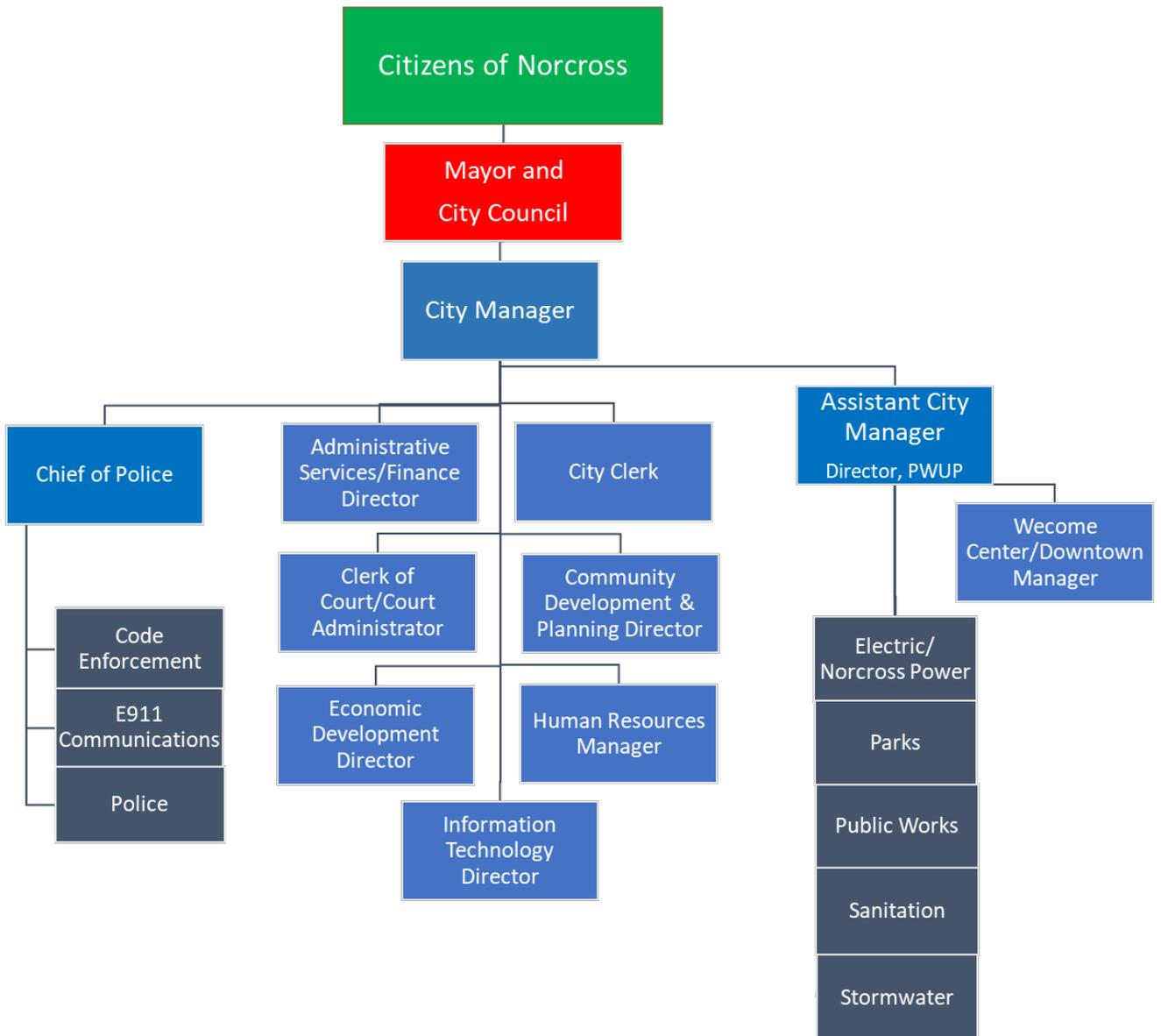
	Total	<u>564,906.00</u>	<u>564,906.00</u>
		FY22 Budget Revenues	FY22 Budget Expenditures
<u>2017 SPLOST Fund</u>			
Revenues		2,264,232.00	
Expenditures			2,264,232.00
	Total	<u>2,264,232.00</u>	<u>2,264,232.00</u>
<u>Storm Water Fund</u>			
Revenues		2,276,071.00	
Expenditures			2,276,071.00
	Total	<u>2,276,071.00</u>	<u>2,276,071.00</u>
<u>Electric Fund</u>			
Sale of Electricity		13,367,076.00	
Pole Attachment Charge		15,000.00	
Late Fees-Electric		151,000.00	
Other (Miscellaneous Rev)		30,000.00	
Dividends		785,882.00	
Appropriations			
Personnel & Benefits			1,315,387.00
Purchased Cost of Electricity			9,932,478.00
Electric Expenditures			1,590,642.00
Electric Capital Expenditures			708,786.00
Transfers			801,665.00
	Total	<u>14,348,958.00</u>	<u>14,348,958.00</u>
<u>Solid Waste Fund</u>			
Solid Waste Service Charges		3,164,388.00	
Late Fees		20,000.00	
Notice Fees		22,000.00	
Budgeted Net Assets		0.00	
Appropriations			
Solid Waste Personnel Allocations			129,798.00
Solid Waste Services			3,076,590.00
Transfers			0.00
	Total	<u>3,206,388.00</u>	<u>3,206,388.00</u>
<u>Downtown Development Authority</u>			
Revenues		827,331.00	
Expenditures			827,331.00
	Total	<u>827,331.00</u>	<u>827,331.00</u>
	Total All Funds	<u>42,015,543.00</u>	<u>42,015,543.00</u>

THEREFORE BE IT RESOLVED by the Mayor and Council that the General Operating, Capital Improvement, Enterprise and Special Revenue Funds Budgets attached hereto and made a part hereof for the year 2021 is approved.

This day, the 2nd of August 2021.

Chief Executive Officer

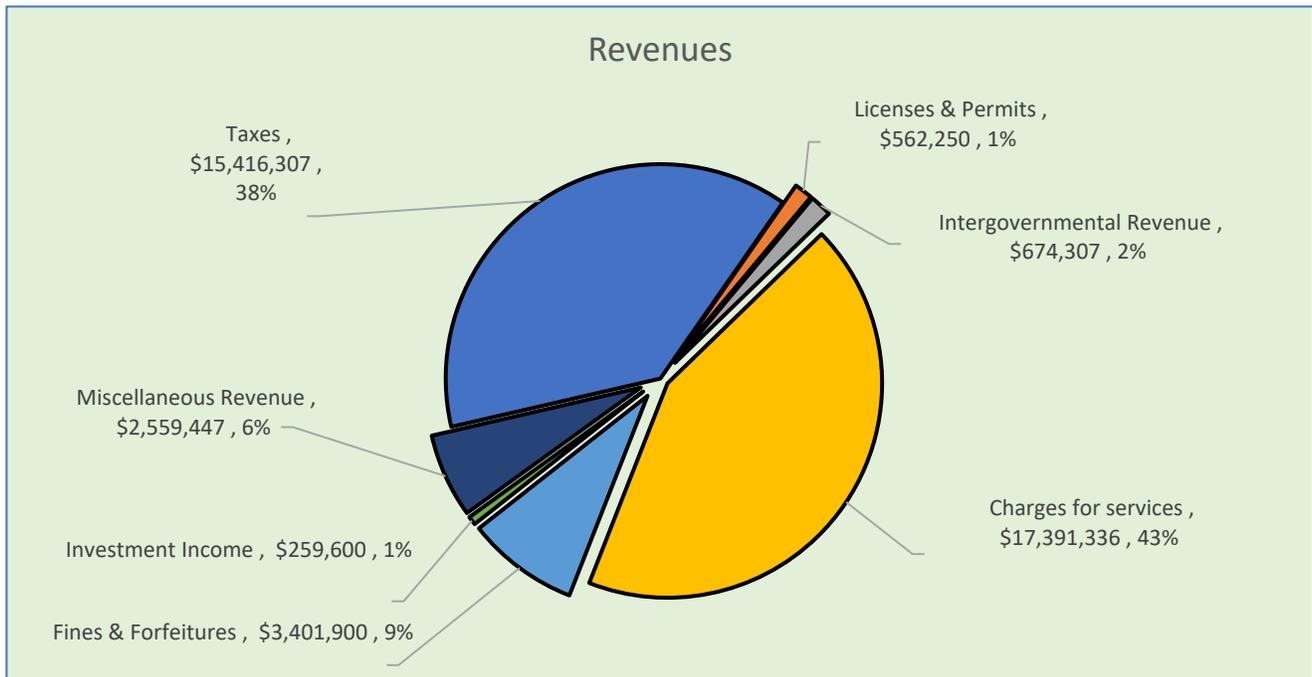
Attest: Monique Lang, City Clerk



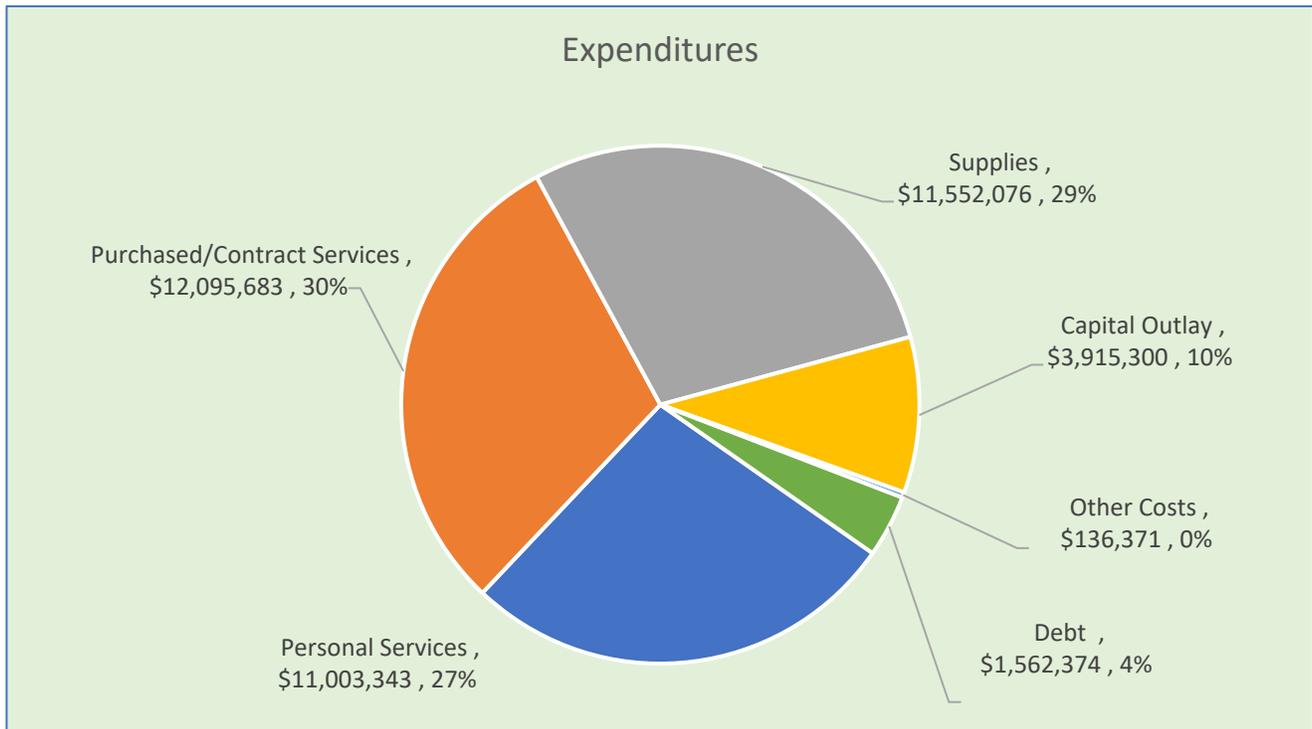
Summary Financial Presentation



Where the money comes from...



Where the money goes...



FY 22 All Funds Summary ¹

	General Fund	Special Investigations Fund	Technology Surcharges Fund	Hotel/Motel Fund	Capital Projects Fund	2017 Splost Fund	Stormwater Fund	Electric Fund	Solid Waste Fund	Total, All Funds
Revenues and Other Sources										
31 - Taxes	\$ 11,172,276			\$ 849,799		\$ 2,264,232	\$ 1,130,000			\$ 15,416,307
32 - Licenses & Permits	562,250									562,250
33 - Intergovernmental Rev.	674,307									674,307
34 - Charges for Services	115,990							14,068,958	3,206,388	17,391,336
35 - Fines & Forfeitures	1,321,900	2,000,000	80,000							3,401,900
36 - Investment Income	9,600							250,000		259,600
38 - Miscellaneous Revenue	641,062			177,408	564,906		1,146,071	30,000		2,559,447
39 - Other Financing Sources ²	923,065	-								923,065
Total	\$15,420,450	\$ 2,000,000	\$ 80,000	\$ 1,027,207	\$ 564,906	\$ 2,264,232	\$ 2,276,071	\$14,348,958	\$ 3,206,388	\$41,188,212
Expenditures/Expenses and Other Uses										
51 - Personal Services	\$ 8,932,699			\$ 171,457			\$ 454,002	\$ 1,315,387	\$ 129,798	\$ 11,003,343
52 - Purchased/contract Serv.	5,261,132	1,690,992	40,000	734,350			286,977	1,005,642	3,076,590	12,095,683
53 - Supplies	958,448	-	40,000				36,150	10,517,478		11,552,076
54 - Capital Outlay	131,800	309,008			564,906	701,858	1,498,942	708,786		3,915,300
57 - Other Costs	136,371									136,371
58 - Debt - Principal and Interest						1,562,374				1,562,374
61 - Other Financing Uses ²				121,400				801,665		923,065
Total	\$15,420,450	\$ 2,000,000	\$ 80,000	\$ 1,027,207	\$ 564,906	\$ 2,264,232	\$ 2,276,071	\$14,348,958	\$ 3,206,388	\$41,188,212

Notes:

1. Excludes the approved budget for the Downtown Development Authority, a component unit.
2. Other Financing Sources reflects transfers into the fund. Other Financing Uses reflects transfers from the fund.

Budget by Fund



Funds Summary

	FY 19	FY 20	FY 21	FY 22
	Actual ¹	Actual ¹	Budget ²	Budget
General Fund	\$ 13,910,569	\$ 13,141,885	\$ 13,833,877	\$ 15,420,450
Special Investigations Fund	-	23,528	-	2,000,000
Technology Surcharge Fund	66,546	73,811	91,000	80,000
Hotel/Motel Tax Fund	902,199	595,076	987,736	1,027,207
Capital Project Fund	-	-	-	564,906
2017 SPLOST Fund	3,391,457	4,100,832	2,264,232	2,264,232
Storm Water Fund	1,019,042	1,161,543	1,038,000	2,276,071
Electric Fund	14,868,963	15,918,913	14,445,953	14,348,958
Solid Waste Fund	<u>3,167,909</u>	<u>3,461,181</u>	<u>2,898,949</u>	<u>3,206,388</u>
Total	\$ 37,326,685	\$ 38,476,768	\$ 35,559,747	\$ 41,188,212
Less: Interfund transfers ³	-	(538,840)	(538,840)	(801,665)
Total, All Funds ⁴	\$ 37,326,685	\$ 37,937,928	\$ 35,020,907	\$ 40,386,547

Notes:

1. Actual Revenues
2. Revised budget
3. Deducting transfers from the total prevents double counting of revenue accrued to one fund and transferred to another.
4. Excludes the Downtown Development Authority (DDA) Fund. The DDA Fund is reported as a component unit but not part of the City budget even though included in the budget resolution.

General Fund

	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Budget ¹	Budget
Taxes	\$ 8,635,938	\$ 9,378,689	\$ 9,984,786	\$ 11,172,276
Licenses and Permits	1,116,272	580,527	470,000	562,250
Intergovernmental Revenue	2,409,234	1,022,293	852,386	674,307
Charges for Services	155,712	75,103	106,800	115,990
Fines and Forfeitures	1,190,494	1,231,634	1,202,000	1,321,900
Investment Income	59,127	22,139	60,000	9,600
Miscellaneous Revenue ⁴	258,266	260,903	619,065	641,062
Total revenues	\$ 13,825,043	\$ 12,571,288	\$ 13,295,037	\$ 14,497,385
Citywide	-	-	-	637,095
City Clerk	154,944	167,535	209,289	252,155
Mayor/City Council	407,679	403,287	610,528	814,338
City Manager	113,974	180,989	238,101	232,053
Administrative Services	497,424	441,697	566,414	577,786
Information Technologies	882,990	1,064,972	1,207,756	1,289,381
Human Resources	147,100	168,134	233,040	238,356
Municipal Court	408,844	402,881	432,178	574,550
Police Department	5,410,093	4,679,620	5,759,428	5,524,459
E911 Communications	607,536	681,047	795,516	720,560
Public Works	1,976,663	1,985,589	1,837,315	2,414,787
Cultural Administration	-	167,730	168,464	186,275
Parks Administration	864,690	493,705	634,101	688,967
Community Development	1,006,384	640,586	748,001	858,692
Economic Development	271,856	218,735	393,746	410,996
Debt Service - Gen'l Government	138,021	129,614	-	-
Debt Service - Public Safety	54,103	54,972	-	-
Total expenditures	\$ 12,942,301	\$ 11,881,091	\$ 13,833,877	\$ 15,420,450
Transfers In	-	538,840	538,840	923,065
Transfers Out	(17,024)	(14,541)	-	-
Sale of capital assets	1,500	23,911	-	-
Issuance of long-term debt	84,026	7,846	-	-
Other financing sources (uses)	\$ 68,502	\$ 556,056	\$ 538,840	\$ 923,065
Surplus (Deficit)	\$ 951,244	\$ 1,246,253	\$ -	\$ -
Fund balance, September 1	\$ 6,071,956	\$ 7,023,200	\$ 8,269,453	
Fund balance, August 31	\$ 7,023,200	\$ 8,269,453		

Notes:

1. Revised budget.

Special Investigations Fund

	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Budget ¹	Budget
Fines and Forfeitures	\$ -	\$ 23,460	\$ -	\$ 2,000,000
Miscellaneous Revenue	-	68	-	-
Total operating revenues	\$ -	\$ 23,528	\$ -	\$ 2,000,000
Professional services	-	-	-	42,300
Contract labor	-	-	-	1,648,692
Equipment	-	-	-	309,008
Total operating expenses	\$ -	\$ -	\$ -	\$ 2,000,000
Surplus (Deficit)	\$ -	\$ 23,528	\$ -	\$ -

Notes:

1. Revised budget

Technology Surcharge Fund

	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Budget¹	Budget
Surcharge revenue	\$ 66,546	\$ 73,811	\$ 91,000	\$ 80,000
Miscellaneous revenue	-	-	-	-
Total revenues	\$ 66,546	\$ 73,811	\$ 91,000	\$ 80,000
Contract labor	45,737	73,793	45,500	40,000
Small equipment and supplies	33,537	17,150	45,500	40,000
Total expenditures	\$ 79,274	\$ 90,943	\$ 91,000	\$ 80,000
Surplus (Deficit)	\$ (12,728)	\$ (17,133)	\$ -	\$ -

Notes:

1. Revised budget

Hotel/Motel Tax Fund

	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Budget¹	Budget
Taxes	\$ 902,199	\$ 595,076	\$ 902,199	\$ 849,799
Miscellaneous revenue	-	-	85,537	177,408
Total revenues	\$ 902,199	\$ 595,076	\$ 987,736	\$ 1,027,207
Expenditures	-	662,914	987,736	899,548
Total expenditures	\$ 812,621	\$ 662,914	\$ 987,736	\$ 899,548
Transfer Out (to General Fund) ²	\$ -	\$ -	\$ -	\$ (121,400)
Surplus (Deficit)	\$ 89,578	\$ (67,838)	\$ -	\$ 6,259
Fund balance, September 1	\$ 396,649	\$ 486,227	\$ 418,389	
Fund balance, August 31	\$ 486,227	\$ 418,389		

Notes:

1. Revised budget
2. Effective FY 22, the unrestricted portion of taxes is transferred to the General Fund.

Capital Project Fund

	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Budget ¹	Budget
Budgeted Fund Balance	\$ -	\$ -	\$ -	\$ 564,906
Miscellaneous revenue	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ 564,906
City Hall Improvements/Roof	-	-	-	207,741
Parks - Sod Replacement	-	-	-	85,000
Parks Improvements	-	-	-	87,000
Equipment	-	-	-	101,267
Technology - Scanning Project	-	-	-	83,898
Total expenditures	\$ -	\$ -	\$ -	\$ 564,906
Transfers In (from GF) ²			1,000,000	
Other financing sources (uses)	\$ -	\$ -	\$ 1,000,000	\$ -
Surplus (Deficit)	\$ -	\$ -	\$ 1,000,000	\$ -
Fund balance, September 1	\$ -	\$ -	\$ -	\$ 1,000,000
Fund balance, August 31	\$ -	\$ -	\$ 1,000,000	\$ 435,094

Notes:

1. Revised budget
2. Initial funding in FY 21 reflected transferring a portion of the Cares Act reimbursement for eligible expenditures.

2017 SPLOST Fund

	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Budget¹	Budget
Intergov'tal Revenue - SPLOST	\$ 2,715,765	\$ 2,853,320	\$ 2,264,232	\$ 2,264,232
Intergov'tal Revenue - Other	674,727	1,246,836	-	-
Total revenues	\$ 3,390,492	\$ 4,100,157	\$ 2,264,232	\$ 2,264,232
Capital Outlay - Transportation	1,041,137	2,172,260	1,132,116	-
Capital Outlay - Parking	-	-	1,132,116	-
Capital Outlay - Recreation	177,108	81,346	-	-
Capital Outlay	-	-	-	701,858
Intergovernmental Expense	598,079	-	-	-
Debt Service	1,562,710	1,511,514	-	1,562,374
Total expenditures	\$ 3,379,033	\$ 3,765,120	\$ 2,264,232	\$ 2,264,232
Investment Income	\$ 965	\$ 675		
Other financing sources (uses)	\$ 965	\$ 675	\$ -	\$ -
Surplus (Deficit)	\$ 12,424	\$ 335,712	\$ -	\$ -
Fund balance, September 1		\$ 1,843,809	\$ 2,179,521	\$ -
Fund balance, August 31		\$ 2,179,521		

Notes:

1. Revised budget

Storm Water Fund

	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Budget 1	Budget
Taxes	\$ 1,019,042	\$ 1,161,533	\$ 1,038,000	\$ 1,130,000
Miscellaneous Revenue	-	10	-	1,146,071
Total operating revenues	\$ 1,019,042	\$ 1,161,543	\$ 1,038,000	\$ 2,276,071
Costs of sales and personnel	778,535	882,075	780,041	921,200
Capital Outlay	-	-	257,959	1,354,871
Depreciation	31,122	34,897	-	
Total operating expenses	\$ 809,657	\$ 916,972	\$1,038,000	\$ 2,276,071
Change in net position	\$ 209,385	\$ 244,571	\$ -	\$ -
Net Position, September 1	\$ 2,162,899	\$ 2,372,284	\$ 2,616,855	
Net Position, August 31	\$ 2,372,284	\$ 2,616,855		

Notes:

1. Revised budget

Electric Fund

	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Budget 1	Budget
Charges for Services	\$ 14,097,736	\$ 15,629,003	\$ 14,047,003	\$ 14,068,958
Miscellaneous Revenue	51,787	26,162	20,000	30,000
Total operating revenues	\$ 14,149,523	\$ 15,655,164	\$ 14,067,003	\$ 14,098,958
Costs of sales and personnel	12,683,040	12,694,094	12,828,636	12,838,507
Capital Outlay			1,078,477	708,786
Depreciation	289,105	278,522	-	
Total operating expenses	\$ 12,972,145	\$ 12,972,616	\$13,907,113	\$ 13,547,293
Investment Income	554,596	263,749	378,950	250,000
Intergovernmental Revenue	164,844	-	-	-
Transfers In	-	-	-	-
Transfers Out	(82,500)	(538,840)	(538,840)	(801,665)
Change in net position	\$ 1,814,318	\$ 2,407,457	\$ -	\$ -
Net Position, September 1	\$ 21,916,522	\$ 23,730,840	\$ 26,138,297	
Net Position, August 31	\$ 23,730,840	\$ 26,138,297		

Notes:

1. Revised budget

Solid Waste Fund

	FY 19	FY 20	FY 21	FY 22
	Actual ²	Actual ²	Budget ³	Budget
Charges for Services	\$ 3,158,074	\$ 3,461,181	\$ 2,816,000	\$ 3,206,388
Miscellaneous Revenue	9,835	-	82,949	-
Total operating revenues	\$ 3,167,909	\$ 3,461,181	\$ 2,898,949	\$ 3,206,388
Costs of sales and personnel	3,192,338	3,516,533	2,898,949	3,206,388
Capital Outlay	-	-	-	-
Depreciation	2,217	2,217	-	-
Total operating expenses	\$ 3,194,555	\$ 3,518,750	\$2,898,949	\$ 3,206,388
Investment Income	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Transfers In	-	-	-	-
Transfers Out (to General Fund)	-	-	-	-
Change in net position	\$ (26,646)	\$ (57,569)	\$ -	\$ -
Net Position, September 1	\$ 1,115,314	\$ 1,088,668	\$ 1,031,099	
Net Position, August 31	\$ 1,088,668	\$ 1,031,099		

Notes:

1. Final budget
2. Audited
3. Current budget

Positions and Pay Plan



APPROVED POSITIONS

	Pay Grade	FY 21		FY 22	
		Full Time	Part Time	Full Time	Part Time
City Manager					
City Manager	121	1		1	
Assistant to City Manager	106			1	
Special Projects Manager	NA	1			
Human Resources					
Human Resources Manager	112	1		1	
Human Resources Coordinator	108				
City Clerk					
City Clerk	113	1		1	
Deputy City Clerk	107				
Municipal Court					
Court Administrator (Clerk of Court)	111	1		1	
Assistant Clerk of Court	103	1		1	
Court Records Clerk I/II	102/103	2		3	
Public Works/Public Utilities/Parks					
Assistant City Manager/PWUP Director	118	1		1	
Parks & Recreation Maintenance Coordinator	104	1		1	
Groundman	103	1		1	
Maintenance & Equipment Technician	101	2		2	
Equipment Operator/Stormwater Equip. Operator	103/105	4		4	
Electric Meter & Utility Technician	105	4	3	4	3
Master Craftsworker	103	1		1	
Parks & Recreation Field Team Leader	103	1		1	
Parks & Recreation Program Coordinator	102	1		1	
Apprentice Lineman	107	1		1	
Executive Coordinator - Capital Projects	108	1		1	
Events Manager	110			1	
Public Works Team Leader	105	1		1	
Journeyman Lineman	110	1		1	
Parks & Recreation Superintendent	112	3		3	
Electric Supervisor	112	1		1	
Stormwater Superintendent	114	1		1	
Electric Superintendent	114	1		1	
Public Works Superintendent	116	1		1	
Receptionist & Admin Coordinator	102	1		1	
Administrative Services					
Administration & Finance Director	117	1		1	
Customer Service Associate I/II	102/103				
Receptionist & Administrative Coordinator	102	2		2	
Billing Specialist	104	1		1	
Revenue and Tax Specialist	105	1		1	

APPROVED POSITIONS

continued

	Pay Grade	FY 21		FY 22	
		Full Time	Part Time	Full Time	Part Time
Accounting Supervisor	109			1	
Accounting Manager	111	1		1	
Accountant	107	1		1	
Cultural Arts/Welcome Center					
Tourism and Cultural Arts Downtown Manager	112	1		1	
Cultural Arts Administrative Coordinator	102	1	2	1	2
Welcome Center/Museum Coordinator	NA	1			
Information Technology					
IT Director	117	1		1	
IT Manager	113	1		1	
IT Specialist	105			1	
Community Development and Planning					
Community Development & Planning Director	117	1		1	
Receptionist	102	1		1	
Planner	105	1		1	
Senior Planner	108	1		1	
City Engineer	112	1		1	
Land Development Inspector/Arborist	108			1	
Economic Development					
Economic Development Director	114	1		1	
Business Development Manager	111			1	
Public Safety					
Chief of Police	118	1		1	
Communications Officer I	103	6		6	
Police Records Clerk	103	2		2	
Accreditation Manager/Crime Analyst	107	1		1	
Code Enforcement Officer	105	3		3	1
Communications Officer II	104	2		2	
CSI Property & Evidence Custodian	105	1		1	
Communications Officer Team Lead	105	1		1	
Executive Coordinator - Public Safety	106	1		1	
Public Safety Administrative Fiscal Coordinator	105	1		1	
Police Officer (includes Master Patrol Officer)	107	25	2	25	3
Sergeant	109	6		6	
Lieutenant	111	3		3	
Captain	113	2		2	
Community Outreach Officer	107	1		1	
Detective	108	6		6	
Total Positions		118	7	123	9

Pay grades effective November 2021.

Full Time Positions

(Annual 2,080 hours)

Grade	Minimum	Midpoint	Maximum
101	\$31,200.00	\$40,560.00	\$49,920.00
102	\$33,384.00	\$43,399.20	\$53,414.40
103	\$35,720.88	\$46,437.14	\$57,153.41
104	\$38,221.34	\$49,687.74	\$61,154.15
105	\$40,896.84	\$53,165.89	\$65,434.94
106	\$43,759.61	\$56,887.50	\$70,015.38
107	\$46,822.79	\$60,869.62	\$74,916.46
108	\$50,100.38	\$65,130.50	\$80,160.61
109	\$53,607.41	\$69,689.63	\$85,771.85
110	\$57,359.93	\$74,567.91	\$91,775.88
111	\$61,375.12	\$79,787.66	\$98,200.20
112	\$65,671.38	\$85,372.80	\$105,074.21
113	\$70,268.38	\$91,348.89	\$112,429.40
114	\$75,187.16	\$97,743.31	\$120,299.46
115	\$80,450.27	\$104,585.35	\$128,720.42
116	\$86,081.78	\$111,906.32	\$137,730.85
117	\$92,107.51	\$119,739.76	\$147,372.01
118	\$98,555.03	\$128,121.54	\$157,688.06
119	\$105,453.89	\$137,090.05	\$168,726.22
120	\$112,835.66	\$146,686.36	\$180,537.05
121	\$120,734.16	\$156,954.40	\$193,174.65

Part Time Positions

(hourly rate)

Grade	Minimum	Midpoint	Maximum
101	\$ 15.00	\$ 19.50	\$ 24.00
102	\$ 16.05	\$ 20.87	\$ 25.68
103	\$ 17.17	\$ 22.33	\$ 27.48
104	\$ 18.38	\$ 23.89	\$ 29.40
105	\$ 19.66	\$ 25.56	\$ 31.46

Pay ranges effective the first pay period in December 2021.

