City of Norcross

65 Lawrenceville Street
Norcross, GA 30071

Meeting Agenda

Monday, July 18, 2022

6:30 PM

2nd Floor Conference Room

Special Called Meeting

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

A. Call to Order by Mayor Craig Newton
PLEASE TURN OFF ALL CELL PHONES AND ELECTRONIC DEVICES

B. Roll Call (recorded)

C. Comments by Citizens

PH. Public Hearings

PH. **22-6526** **Public Hearing on the Proposed Millage Rate Which Would Result in a Property Tax Increase**

Five Year Tax History 07.13.2022

Millage Rate Legal Notice

E. Items for Discussion

1. **22-6514** **Proposed Fiscal 2023 Budget Discussion**

Provide staff direction as to desired changes in budgeted appropriations so that the final budget documents presented for adoption August 1 will reflect the priorities of the mayor and council.

Agenda Report 7.18.2022 proposed FY23 budgets

FY2023 Budget Attachments for Discussion 07.18.22

F. Adjourn to Executive Session for Legal, Personnel, and Real Estate

G. Signed by ______________________________________ Mayor Craig Newton

H. Attest ________________________________ Monique Lang, City Clerk

65 Lawrenceville Street
Norcross, GA 30071
770-448-2122
770-242-0824

City of Norcross

Legislation Details (With Details)

File#:	22-6526	**Version:**	
Type:	Agenda Item	**Status:**	Agenda Ready
File Created:	7/14/2022	**In Control:**	Special Called Meeting
On Agenda:	7/18/2022 6:30 PM	**Status:**	Submitted

Title: Public Hearing on the Proposed Millage Rate Which Would Result in a Property Tax Increase

Sponsors:

Code Sections:

Attachments:

1. Five Year Tax History 07.13.2022
2. Millage Rate Legal Notice

Title
Public Hearing on the Proposed Millage Rate Which Would Result in a Property Tax Increase

Drafter
Paul Hanebuth and Eric Johnson

NOTICE

The Mayor and Council of the City of Norcross does hereby announce that the millage rate will be set at a meeting to be held at City Hall, 65 Lawrenceville Street, Norcross, GA on August 1, 2022 at 6:30pm and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2022 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

INCORPORATED	2017	2018	2019	2020	2021	2022
Real & Personal	810,549,200	849,452,910	915,927,101	1,029,419,740	1,092,865,132	1,346,930,430
Motor Vehicles	9,929,980	7,496,520	6,138,140	5,063,720	3,965,160	3,414,580
Mobile Homes	3,240	3,000	2,880	2,880	2,880	2,880
Utility	42,530,680	46,306,440	46,699,800	46,699,800	43,012,240	43,793,000
Timber - 100%						
Heavy Duty Equipment	31,650	5,153	29,960	109,700	16,360	60,580
Gross Digest	863,044,750	903,264,023	968,797,881	1,081,295,840	1,139,861,772	1,394,201,470
Less M& O Exemptions	27,259,723	57,279,180	72,171,960	48,752,314	50,398,666	80,754,794
Net M & O Digest	835,785,027	845,984,843	896,625,921	1,032,543,526	1,089,463,106	1,313,446,676
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	**835,785,027**	**845,984,843**	**896,625,921**	**1,032,543,526**	**1,089,463,106**	**1,313,446,676**
Gross M&O Millage	5.749	5.749	6.749	6.749	6.749	6.749
Less Rollbacks						
Net M&O Millage	5.749	5.749	6.749	6.749	6.749	6.749
Net Taxes Levied	$4,804,928.12	$4,863,566.86	$6,051,328.34	$6,968,636.26	$7,352,786.50	$8,864,451.62
$ Increase (Decrease)	430,812.74	58,638.74	1,187,761.48	917,307.92	384,150.25	1,511,665.11
% Increase/Decrease	9.85%	1.22%	24.42%	15.16%	5.51%	20.56%

NOTICE OF PROPERTY TAX INCREASE

The Mayor and City Council of the City of Norcross has tentatively adopted a millage rate which will require an increase in property taxes by 21.49 percent. All concerned citizens are invited to the public hearing on this tax increase to be held at Norcross City Hall on July 18, 2022, at 6:30 PM. Times and places of additional public hearings on this tax increase are at Norcross City Hall on August 1, 2022, at 11:00 AM and August 1, 2022, at 6:30 PM. This tentative increase will result in a millage rate of 6.749 mills, an increase of 1.194 mills. Without this tentative tax increase, the millage rate will be no more than 5.555 mills. The proposed tax increase for a home with a fair market value of $350,000 is approximately $167 and the proposed tax increase for non-homestead property with a fair market value of $700,000 is approximately $334.

City of Norcross

Legislation Details (With Details)

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On Agenda:	7/18/2022 6:30 PM	**Status:**	Submitted
Title:	Proposed Fiscal 2023 Budget Discussion		
Sponsors:			
Code Sections:			

Attachments:

1. Agenda Report - 7.18.22 Proposed FY23 Budgets
2. FY2023 Budget Attachments for Discussion 07.18.22

Title
Proposed Fiscal 2023 Budget Discussion

Drafter
Eric Johnson

Agenda Report

To: Mayor and Council

From: Paul Hanebuth

Meeting Date: July 18, 2022 – Policy Work Session

Item No.: 22- 6514

Title: Proposed fiscal 2023 budgets

CC: Eric Johnson

Recommendation: Provide staff direction as to desired changes in budgeted appropriations so that the final budget documents presented for adoption August 1 will reflect the priorities of the mayor and council.

Background: City staff has completed a comprehensive analysis of the existing budget structure as well as conducting trend analysis, historical analysis, and interviews with budget managers. From this three-month process, staff has developed recommendations for structural changes to the budget while producing estimated revenues and expenditures for the coming year. The purpose of this agenda item is to incorporate changes desired by the Mayor and Council into the final draft which will be presented for adoption at the next regular meeting. Changes from the preliminary draft budget presented on June 30 include:

1. The "2023 proposed" column in the Confiscated Assets fund had not been updated in the published version of the preliminary draft. That column now shows the correct 2023 amounts.
2. Previous version showed about $40,000 in expenditures from the Federal Seized fund, but those were not tied to specific purchases. The newer version ties that to purchases of LIDAR units ($10,400), portable radios ($27,500), and shoulder mics ($2,000), reducing expenses in the General Fund PD and Confiscated Assets by about $20K each.
3. About $54,000 related to a new position in Community Development was added twice, so correcting that error reduces the GF Housing and Development personnel costs by that amount.
4. The Capital Outlay amount in the ARPA fund has been corrected to include the full amount appropriated for pipe relining.

5. There was an error in aggregating personnel costs for the Electric and Storm Water funds so that the amounts shown June 30 in Personnel for those two funds was not complete. The error has been corrected in the current document.
6. (This point does not refer to a change from the June 30 document but was one of the structural changes previously discussed. It's included here for clarity.) Salaries/benefits for two employees, Welcome Center activities, and event-related expenses have traditionally been shown in the budget for the Hotel/Motel tax (HMT) fund even though they were largely or wholly funded with General Fund dollars. For the sake of comparison, those budgeted amounts (about $640,000K total) have been added to the amounts shown as "2022 adopted" in the General Fund summary and the departmental/character level pages.
7. Similarly, but on the other side of the ledger, the entire retainer for Accent Creative Group (ACG) has previously been paid by the Gwinnett CVB from the portion of HMT restricted for "tourism, convention, and trade show" (TCT) promotion even though some portion (estimated at $2,000/mo.) of their activities were devoted to city communications. Therefore, $24,000 has been added to the CM budget since the June 30 version to cover these non-TCT activities; moving forward, ACG will provide greater detail on which of their activities will be appropriately paid from each funding source.

Financial Impact: The budget plan represents how the strategic priorities of the governing body are implemented on a daily, monthly, and annual basis. While the budget is a living document that must be managed and monitored continually, the initial budget for each year is a financial description of the city's goals and priorities for the coming year. The decisions of the mayor and council will determine, for example, what proportion of city taxes and other revenues will be dedicated to capital investment, expansion (or contraction) of services provided, and the relative competitiveness of compensation packages offerd by the city to prospective employees and vendors.

Consistent with Comprehensive Plan? Yes, Consistent with Goal 6: Further the City's Tradition of Strong Leadership and High Level of Quality Services. Budget documents encapsulate the city's financial plan to prioritize and fund all of the goals enumerated in the comprehensive plan.

Next Steps: The attached budget summaries will be edited according to direction provided by the council, and a final draft will be presented for adoption on August 1.

Attachments: Preliminary budget summaries by fund
Budget detail by department and character

Update: A presentation on the proposed budget will include information on**:**

- Technical adjustments to the structure of the budget (recap)
- Changes since the June 30 version
- Options for use of unassigned funds
- Preview of potential FY23 projects and new initiatives

General Fund

	2021 actual	2022 adopted	2022 amended	2023 proposed
REVENUES				
Taxes	10,736,051	11,172,276	11,255,500	12,183,200
Licenses and Permits	623,545	562,250	817,900	809,800
Fines, fees, and forfeitures	1,219,616	1,321,900	1,476,300	1,417,200
Charges for services	75,805	115,990	99,100	80,100
Intergovernmental	3,088,275	674,307	476,800	624,300
Interest	10,920	9,600	3,700	5,100
Other	146,906	141,062	441,000	218,500
Total Revenues	15,901,118	13,997,385	14,570,300	15,338,200
EXPENDITURES				
General Government	2,901,130	4,594,695	3,791,800	4,430,900
Judicial	395,341	574,550	488,800	539,800
Public Safety	6,313,873	6,243,059	6,797,200	6,826,200
Public Works	2,147,960	2,414,787	2,504,000	2,068,200
Culture and Recreation	804,951	984,042	1,023,600	1,501,711
Housing and Development	915,137	1,269,689	1,060,600	1,205,100
Total Expenditures	13,478,392	16,080,822	15,666,000	16,571,911
Excess (deficiency)	2,422,726	(2,083,437)	(1,095,700)	(1,233,711)
Other financing sources (uses)				
Transfers in	538,840	923,065	1,235,200	1,727,200
Transfers out	-		(2,139,500)	(1,000)
CY unassigned				(230,689)
Designated Fund Balance		500,000		
3% city employee COLA				(261,800)
Sale of capital assets	41,767			
Total other financing	580,607	1,423,065	(904,300)	1,233,711
Net change in fund balance	3,003,333	(660,372)	(2,000,000)	-
Fund balance beginning	8,269,453	11,272,786	11,272,786	9,272,786
Fund balance ending	11,272,786	10,612,414	9,272,786	9,272,786

Enterprise Funds

Electric Fund	2021 actual	2022 adopted	2022 amended	2023 proposed
Operating Revenues				
Charges for sales and services	13,824,737	14,068,958	13,052,400	13,492,100
Other	34,798	30,000	61,200	35,900
Total operating revenues	13,859,535	14,098,958	13,113,600	13,528,000
Operating Expenses				
Cost of sales and services	10,735,384	9,313,700	9,361,900	9,313,700
Personal Services	1,391,071	1,545,179	1,390,600	1,435,300
Depreciation	249,511	-	275,000	275,000
Total operating expenses	12,375,966	10,858,879	11,027,500	11,024,000
Operating Income (loss) before other financing sources/uses	1,483,569	3,240,079	2,086,100	2,504,000
Other financing sources (uses)				
Capital Outlay		(708,786)		(265,000)
Transfers in (out)	(538,840)	(1,053,700)	(802,700)	(1,053,700)
Gain (loss) on investment	11,155	250,000	(1,061,400)	-
Total other financing	(527,685)	(1,512,486)	(1,864,100)	(1,318,700)
Change in net position	955,884	1,727,593	222,000	1,185,300
Beginning net position	26,138,297	27,094,181	27,094,181	27,316,181
Ending net position	27,094,181	28,821,774	27,316,181	28,501,481

Enterprise Funds

Stormwater Fund	2021 actual	2022 adopted	2022 amended	2023 proposed
Operating Revenues				
Charges for sales and services	823,045	1,130,000	1,102,600	1,042,300
Miscellaneous		1,146,071		
Total operating revenues	1,118,146	2,276,071	1,102,600	1,042,300
Operating Expenses				
Cost of sales and services	314,408	302,127	204,700	187,900
Personal Services	306,551	539,045	357,500	539,100
Depreciation	38,427	40,000	40,000	40,000
Total operating expenses	659,386	881,172	602,200	767,000
Operating Income (loss)	458,760	1,394,899	500,400	275,300
Other financing sources (uses)				
Capital Outlay		(1,354,871)	(1,200,000)	(407,000)
Transfers in (out)				
Beginning net position	2,616,855	3,075,615	3,075,615	2,376,015
Ending net position	3,075,615	3,115,643	2,376,015	2,244,315

Solid Waste Fund	2021 actual	2022 adopted	2022 amended	2023 proposed
Operating Revenues				
Charges for sales and services	3,602,693	3,206,388	3,494,400	4,930,200
Other	301			
Total operating revenues	3,602,994	3,206,388	3,494,400	4,930,200
Operating Expenses				
Costs of sales and services	3,627,124	2,869,428	3,860,600	4,800,100
Personal services	73,281	129,798	124,000	127,600
Depreciation	2,388	2,500	2,500	2,500
Total operating expenses	3,702,793	3,001,726	3,987,100	4,930,200
Operating income (loss)	(99,800)	204,662	(492,700)	-
Beginning net position	1,031,099	923,051	923,051	430,351
Ending net position	923,051	1,127,713	430,351	430,351

Special Revenue Funds

	Confiscated Assets			American Rescue Plan Act			Hotel/Motel Tax		
	2021 actual	2022 amended	2023 proposed	2021 actual	2022 amended	2023 proposed	2021 actual	2022 amended	2023 proposed
REVENUES									
Taxes							736,699	1,020,700	880,200
Fines, fees, and forfeitures	5,229,472	3,032,800	3,073,100						
Intergovernmental					4,200,000	1,996,100			
Interest	118	300	200						
Total revenues	5,229,590	3,033,100	3,073,300	0	4,200,000	1,996,100	736,699	1,020,700	880,200
EXPENDITURES									
General Government									
Public Safety	1,952,030	81,900	675,400		0	0			
Housing and Development					1,200,000		530,978	583,300	503,000
Capital Outlay		404,208	412,300		3,000,000	1,996,100			
Total expenditures	1,952,030	486,108	1,087,700	0	4,200,000	1,996,100	530,978	583,300	503,000
Excess (deficiency) of revenues over (under) expenditures	3,277,560	2,546,992	1,985,600		0	0	205,721	437,400	377,200
Transfers in (out)	(5,000)	0	0	0	0	0		(437,400)	(701,200
Excess (deficiency) of revenues over (under) expenditures after transfers	3,272,560	2,546,992	1,985,600		0	0	205,721	0	(324,000
Fund balance beginning	21,535	3,294,095	5,841,087		0	0	418,389	624,110	624,110
Fund balance ending	3,294,095	5,841,087	7,826,687		0	0	624,110	624,110	300,110

Special Revenue Funds (NM)

	Federal Seized Drug			Technology Surcharges			Rental Motor Vehicle Excise Tax		
	2021 actual	2022 amended	2023 proposed	2021 actual	2022 amended	2023 proposed	2021 actual	2022 amended	2023 proposed
REVENUES									
Taxes							155,506	107,200	118,600
Fines, fees, and forfeitures	3,244			71,060	71,000	73,800			
Intergovernmental									
Interest	1								
Total revenues	3,245	0	0	71,060	71,000	73,800	155,506	107,200	118,600
EXPENDITURES									
General Government				72,218	104,600	73,800			
Public Safety	500	40,264	40,264						
Housing and Development							250,219		
Capital Outlay								67,000	235,000
Total expenditures	500	40,264	40,264	72,218	104,600	73,800	250,219	67,000	235,000
Excess (deficiency) of revenues over (under) expenditures	2,745	(40,264)	(40,264)	(1,158)	(33,600)	0	(94,713)	40,200	(116,400)
Other financing sources									
Sale of property		32,500							
Transfers in (out)	5,000								
Total other	5,000	32,500	0	0	0	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures after transfers	7,745	(7,764)	(40,264)	(1,158)	(33,600)	0	(94,713)	40,200	(116,400)
Fund balance beginning	19	7,764	0	160,348	159,190	125,590	537,001	442,288	442,288
Fund balance ending	7,764	0	(40,264)	159,190	125,590	125,590	442,288	482,488	325,888

Capital Funds

	2017 SPLOST			2017 REVENUE BONDS			CAPITAL PROJECTS FUND		
	2021 actual	2022 amended	2023 proposed	2021 actual	2022 amended	2023 proposed	2021 actual	2022 amended	2023 proposed
REVENUES									
Taxes									
Fines, fees, and forfeitures									
Intergovernmental	3,231,555	3,367,000	3,367,000	43,999					160,000
Interest	159	100	100	1,500		200	0	14	14
Total revenues	3,231,714	3,367,100	3,367,100	45,499	0	200	0	14	160,014
EXPENDITURES									
Capital Outlay	546,038			2,236,750					
Beaver Ruin Greenway		900,000			1,301,000				
JD Park Design		40,000							
County-managed F-1234		100,000							
LWP Sod Replacement								84,700	
Library Landscaping								77,000	
Public Works Equipment								101,300	
Document Digitization								83,900	
Pergola Swings		68,000							
Ped. RR crossing const.		140,600							
Facility Upgrades									
Buford/JCB intersection		489,580							
Cochran Dr. connection		40,000							
Vehicles								56,000	78,100
LCI/Comp Plan									275,000
Tree inventory									16,800
Culture/Rec projects									227,400
Public Works projects									167,500
Housing/Dev projects									106,500
Digital Sign									25,600
Debt Service	1,562,916	1,562,400	1,562,400						
Total expenditures	2,108,954	3,340,580	1,562,400	2,236,750	1,301,000	0	0	402,900	896,900
Excess (deficiency) of revenues over (under) expenditures	1,122,760	26,520	1,804,700	(2,191,251)	(1,301,000)	200	0	(402,886)	(736,886)
Transfers in (out)	(950,406)		1,089,652	950,406		(1,089,652)		1,139,500	1,000
Excess (deficiency) of revenues over (under) expenditures after transfers	172,354	26,520	2,894,352	(1,240,845)	(1,301,000)	(1,089,452)	0	736,614	(735,886)
Fund balance beginning	2,179,521	2,351,875	2,351,875	3,631,297	2,390,452	1,089,452	0	0	736,614
Fund balance ending	2,351,875	2,378,395	5,246,227	2,390,452	1,089,452	0	0	736,614	728

Capital Funds (NM)

	2009 SPLOST			2014 SPLOST		
	2021 actual	2022 amended	2023 proposed	2021 actual	2022 amended	2023 proposed
REVENUES						
Taxes						
Fines, fees, and forfeitures						
Interest	1	14	0	77	16	16
Total revenues	1	14	0	77	16	16
EXPENDITURES						
Capital Outlay				28,900		
Facility Upgrades					215,700	
LMIG 20-21 match		10,550			200,000	
RR crossing design					40,600	
Buford/JCB intersection					510,420	
Ped. RR crossing const.					259,400	
Total expenditures	0	10,550	0	28,900	1,226,120	0
Excess (deficiency) of revenues over (under) expenditures	1	(10,536)	0	(28,823)	(1,226,104)	16
Transfers in (out)	0	0	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures after transfers	1	(10,536)	0	(28,823)	(1,226,104)	16
Fund balance beginning	10,535	10,536	0	1,744,507	1,715,684	489,580
Fund balance ending	10,536	0	0	1,715,684	489,580	489,596

2014 SPLOST ending fund balance restricted to Admin Facilities

Revenues by Fund and Character

Fund	Character	2021 actual	2022 original	2022 amended	2023 draft
General					
	Charges for Services	90,205	115,990	99,100	80,100
	Fines and Forfeitures	1,219,616	1,321,900	1,476,300	1,417,200
	Intergovernmental	960,003	674,307	476,800	624,300
	Investment Income	10,920	9,600	3,700	5,100
	Licenses and Permits	623,545	562,250	817,900	809,800
	Miscellaneous	127,255	141,062	441,000	218,500
	Other Financing Sources	555,652	923,065	1,235,200	1,727,200
	Taxes	10,684,232	11,172,276	11,255,500	12,183,200
	Grand Total	14,271,427	14,920,450	15,805,500	17,065,400
Confiscated Assets					
	Fines and Forfeitures	4,791,116	2,000,000	3,032,800	3,073,100
	Intergovernmental	-	-	4,300	-
	Investment Income	118	100	300	200
	Grand Total	4,791,234	2,000,100	3,037,400	3,073,300
Technology Surcharge					
	Fines and Forfeitures	71,060	80,000	71,000	73,800
	Grand Total	71,060	80,000	71,000	73,800
Hotel/Motel Tax					
	Taxes	736,700	1,027,207	1,020,700	880,200
	Grand Total	736,700	1,027,207	1,020,700	880,200
Rental Motor Vehicle Tax					
	Taxes	155,506	-	107,200	118,600
	Grand Total	155,506	-	107,200	118,600
2014 SPLOST					
	Investment Income	76	-	100	100
	Grand Total	76	-	100	100
2017 SPLOST					
	Charges for Services	3,223,884	2,264,232	3,367,000	1,762,900
	Investment Income	159	-	200	200
	Grand Total	3,224,043	2,264,232	3,367,200	1,763,100
2017 Revenue Bond					
	Investment Income	1,500	-	500	500
	Grand Total	1,500	-	500	500
Storm Water					
	Taxes	823,045	1,130,000	1,102,600	1,042,300
	Grand Total	823,045	1,130,000	1,102,600	1,042,300
Electric					
	Charges for Services	13,815,818	14,068,958	13,052,400	13,492,100
	Investment Income	11,155	250,000	(1,061,400)	-
	Miscellaneous	34,798	30,000	61,200	35,900
	Grand Total	13,861,772	14,348,958	12,052,200	13,528,000
Solid Waste					
	Charges for Services	3,602,693	3,206,388	3,494,400	4,930,200
	Grand Total	3,602,693	3,206,388	3,494,400	4,930,200

Expenses by Fund, Department, and Character

Fund	Dept.	Character	2021 actual	2022 original	2022 amended	2023 draft
General						
	Admin Services					
		Contracted Services	142,092	167,453	210,300	99,500
		Personnel	438,394	397,432	427,700	489,800
		Supplies	8,183	12,900	3,100	3,500
	City Clerk					
		Contracted Services	27,391	39,388	30,400	18,300
		Personnel	169,045	191,967	191,300	193,800
		Supplies	6,443	20,800	18,600	3,900
	City Manager					
		Contracted Services	185,684	448,450	173,500	601,300
		Personnel	311,662	325,285	328,100	241,700
		Supplies	617	10,350	2,400	2,600
	Community Development					
		Contracted Services	383,643	388,545	237,000	255,100
		Personnel	304,088	461,398	505,700	625,400
		Supplies	3,102	8,750	3,800	4,600
	Cultural Administration					
		Contracted Services	109,798	161,918	23,400	117,100
		Personnel	90,959	83,901	112,800	242,000
		Supplies	70,618	49,256	53,800	62,500
	E911 Communications					
		Contracted Services	139,629	133,499	150,000	74,000
		Personnel	529,342	582,795	589,800	601,000
		Supplies	3,274	4,266	1,700	7,900
	Economic Development					
		Contracted Services	36,035	237,419	100,400	109,300
		Personnel	121,778	172,877	213,600	210,300
		Supplies	321	700	100	400
	Human Resources					
		Contracted Services	72,006	77,588	84,600	43,600
		Personnel	114,882	156,518	195,900	238,200
		Supplies	1,983	4,250	2,500	10,200
	Information Technologies					
		Contracted Services	813,097	978,891	1,059,800	897,300
		Personnel	174,416	208,990	291,400	300,600
		Supplies	85,688	101,500	92,700	95,700
	Mayor & Council					
		Contracted Services	395,385	556,400	367,600	398,000
		Other	-	136,371	-	150,000
		Personnel	103,545	118,067	123,700	121,400
		Supplies	847	3,500	2,000	300
	Municipal Court					
		Contracted Services	144,774	156,602	148,600	153,900
		Personnel	241,603	410,548	326,200	375,600
		Supplies	5,396	7,400	14,000	10,300
	Non-departmental					
		Contracted Services	-	400,000	57,000	357,900
		Personnel	-	237,095	127,700	137,700
	NPAC					
		Contracted Services	-	1,300	1,300	1,400
		Supplies	-	200	200	200
	Parks Administration					
		Capital Outlay	5,000	-	3,000	-
		Contracted Services	276,139	333,021	470,500	605,500
		Personnel	255,612	340,846	339,200	412,300
		Supplies	28,086	15,100	20,900	62,311
	Police					
		Capital Outlay	391,081	-	36,200	-
		Contracted Services	327,071	378,945	472,000	243,900
		Personnel	4,437,595	4,862,354	5,248,800	5,562,400
		Supplies	376,948	281,200	298,700	337,000

Expenses by Fund, Department, and Character

Public Works				
Capital Outlay	-	131,800	270,000	171,000
Contracted Services	1,119,685	1,186,224	1,196,100	741,400
Personnel	569,583	657,287	671,100	749,500
Supplies	390,175	439,476	366,800	406,300
TOTAL GENERAL FUND	**13,412,693**	**16,080,822**	**15,666,000**	**16,547,911**
Confiscated Assets				
Police				
Capital Outlay	89,836	309,008	404,400	355,800
Contracted Services	1,172	1,690,992	119,600	362,700
Personnel	-	-	-	262,700
Supplies	61,761	-	275,100	106,500
TOTAL CONFISCATED ASSETS	**152,768**	**2,000,000**	**799,100**	**1,087,700**
Federal Seized				
Police				
Supplies	-	-	8,800	40,264
TOTAL FEDERAL SEIZED	**-**	**-**	**8,800**	**40,264**
Technology Surcharges				
Information Technologies				
Contracted Services	29,627	40,000	27,400	-
Supplies	42,591	40,000	77,200	73,800
TOTAL TECHNOLOGY SURCHARGES	72,218	80,000	104,600	73,800
American Rescue Plan Act				
Public Works (Storm Water)				
Capital Outlay			3,000,000	1,996,100
Housing and Development				
Contracted Services			1,200,000	
TOTAL ARPA	-	-	4,200,000	1,996,100
Rental Motor Vehicle Tax				
Housing and Development				
Contracted Services	15,962	-	-	-
Public Safety				
Capital Outlay	234,257	-	67,000	235,000
TOTAL RENTAL VEHICLE	250,219	-	67,000	235,000
Storm Water				
Capital Outlay		1,354,871	1,200,000	407,000
Contracted Services	238,021	286,977	172,800	130,500
Personnel	262,917	454,002	443,500	566,500
Supplies	46,765	36,150	32,400	29,700
TOTAL STORM WATER	547,703	2,132,000	1,848,700	1,133,700
Electric				
Capital Outlay		708,786		265,000
Contracted Services	1,160,047	1,005,642	1,074,500	1,061,300
Other	538,840	801,665	802,700	1,053,700
Personnel	1,122,757	1,315,387	1,304,600	1,184,000
Supplies	9,757,042	10,517,478	8,405,000	8,503,700
TOTAL ELECTRIC	12,578,686	14,348,958	11,586,800	12,067,700
Solid Waste				
Contracted Services	3,627,124	3,076,590	3,860,600	4,800,000
Personnel	73,255	129,798	124,000	127,400
TOTAL SOLID WASTE	3,700,379	3,206,388	3,984,600	4,927,400