

**CITY OF NORTH ST. PAUL
CITY COUNCIL
BUDGET WORKSHOP AGENDA
AUGUST 9, 2017
6:00 PM**

North St. Paul City Hall – Training Room
2400 Margaret Street



- I. CALL TO ORDER**
- II. ROLL CALL**
 - Councilmember Furlong
 - Councilmember Petersen
 - Councilmember Sonnek
 - Councilmember Walczak
 - Mayor Kuehn
- III. ADOPT AGENDA**
- IV. TOPIC(S)**
 - A. 2018-2019 City budget discussion.
- V. ADJOURNMENT**

MEMORANDUM

Date: August 9, 2017



To: Mayor Mike Kuehn & City Council
From: Jason Ziemer, City Manager
CC: Jeanne Day, Finance Director; Paul Ammerman, Community Development Director; Tom Lauth, Police Chief; Scott Duddeck, Fire Chief; Nick Fleischhacker, Public Works Director; and Brian Frandle, Electric Director
Re: 2018-2019 Budget Discussions

Mayor Kuehn & Council Members,

At our July 25 budget workshop we discussed varying levy options. You, as City Council, directed me to analyze and present what it would look like to meet an estimated property tax levy of a 10% to 12% increase over the current year. As discussed, that change would still account for cost of living adjustments, estimated increasing insurance premiums and other known/planned expenses, but would not account for (possible) staff wage adjustments resulting from the authorized wage study.

The draft budget presented to City Council on June 27 was a \$288,176 (4.14%) increase over the current year; the general tax levy was a \$623,981 (20.69%) increase. As discussed at the July workshop, the 10% to 12% cap on the levy would result in a decrease in total City expenses. A 10% levy cap would equal a \$301,650 increase in the levy and equal \$322,131 decrease in the budget. A 12% cap would equal a \$361,980 increase in the levy and a \$262,001 decrease in the budget.

For ease of calculation, both levy scenarios propose the same budget adjustments to give you a simple side-by-side comparison. In both scenarios the target number is reached and then some. So, the positive number at the end of the running total means we have exceeded the target by that much. One reason why that is significant: in 2019 we have the final \$150,000 targeted reduction from the Election Fund transfer.

This memo provides a brief overview of some adjustments by Department, and my thoughts on what is shown. Admittedly, because we do have a series of unknowns (i.e. wage study), setting the budget at either target might not leave the necessary flexibility to account for those unknowns when we know them.

Revenues

Changes: ▲ \$6,000

The City had a one-time increase in its cable franchise fee with the City of Maplewood exiting the commission; that revenue is projected to more normalize. The reduction here is more conservative than what the commission had projected for us. Based on other historical revenue trends, Finance Director Jeanne Day recommended modest increases to three revenue categories. Total

City Council (11)

Changes: ▼ \$12,500

The largest item is the removal of the transcription of City Council meeting minutes. From a productivity standpoint it makes sense, but this is a new request. The Community Service Awards program has been a very positive success and I would not discontinue that, but we could reduce the cost of the reception.

Administration (12)

Changes: ▼ \$5,548

Although not the biggest dollar amount, the biggest item included is the mobile application tied to the new City Web site. As we have not made any decisions regarding online permitting/licensing implementing the mobile application does not make sense at this time.

Elections (14)

Changes: ▼ \$7,998

Ramsey County is looking to streamlining the entire elections process, which essentially could mean cities in the County would be out of the elections business. In other words, we would no longer have staff assigned to handling elections. This would save almost \$8,000 in staff costs. No indication whether that would affect the existing contract with the County; that contract did include the County doing most of the elections work already.

Central Services (15)

Changes: ▼ \$60,000

The City Council directed the \$55,000 for facility maintenance to be costed to the Local Government Aid (LGA) Fund, so that was removed from the budget. We are in the process of update all phones City-wide. If we complete that work this year this would save \$5,000 each year the next several years. As we discussed at the June workshop, we would look to do an RFP process for janitorial and HVAC contract services. I have been compiling sample RFPs from other cities. Those two line items are shown as \$0, or no change from the current budget.

As you are aware, technology plays a vital role in all business operations today. One of those challenges is keeping current with computers and software. Similar to the phone notation above, the majority of computers used by staff are well beyond the end of life and create inefficiencies as their processing speed cannot keep up with the demands by newer software. Thus, we need to look at significant upgrades to staff computers, and possibly do so this year – before year end. Fire Chief Scott Duddeck and I will be reviewing our computers and working with departments on a replacement strategy.

Finance (16)

Changes: ▼ \$13,243

Additional training was proposed for 2018, totaling \$8,548. Again, as a new expense it was removed. You will also see a notation “To Utilities” on the spreadsheet. This is to indicate the cost being moved to City utility budgets as the expensed tied to these budget items are mostly generated by those operations.

Legal Services (17)

Changes: ▼ \$9,000

The reduction merely represents the budget amount for Campbell Knutson to attend City meetings. Soren Mattick and I have been discussing this. We are also looking at what we have spent annually since 2014 on having legal representation at Council meetings. The two of us already connect before meetings to decide whether his attendance is necessary.

Community Development (19)

Changes: ▼ \$48,700

Changes here include defunding the internship position and reducing planner and engineer consulting services. The changes to the consultant planner position would require some analysis and changes to how staffing is set up within the Department. Those are details currently being analyzed but not included in the changes. Keep in mind some staff positions are allocated between the General Fund and HRA and EDA Funds so any savings may not be significant.

Police (21)

Changes: ▼ \$108,750

This number is comprised of defunding one patrol officer position, totaling \$92,067 (salary, benefits and uniform). This does not recommend eliminating the position but rather not filling it. However, with the Public Safety study pending we might learn filling the position may be necessary long-term. Thus, it may make sense to only defund a half-year of the position, for example. As mentioned at the July workshop the remainder of the savings (\$16,683) is the cost associated with the Department's software, which was on a 5-year payment plan; 2017 was the last payment year.

Fire (26)

Changes: ▼ \$3,196

Savings here resulted in a recalculation of our annual Fire Relief Association contribution.

Building Inspections (28)

Changes: ▼ \$3,960

The bulk of the proposed savings are the result of reducing training and travel expenses. Again, as discussed at our May workshop, the building inspections services is fully self-funded through permits.

Streets (31)

Changes: ▼ \$44,633

The largest ticket item was an adjustment to the annual equipment "rental fee" of \$18,333 due to a double entry; the annualized cost for a new blacktop trailer was added, making it a net reduction of \$16,333. The wayfinding plan called for the design and construction of two kiosk signs – Downtown and Gateway State Trail. However, as this was not identified in the 2017 budget, this expense (\$9,000) was included in 2018. As discussed at the July workshop, this type of expenses would be a likely LGA program expense. However, it is also possible we could fund it through the existing engineering services budget in the General Fund (\$14,500). The Streets and Parks budget include small reductions to part-time staff costs.

Forestry (36)

Changes: ▼ \$5,250

The City has a software program that helps track and coordinate tree maintenance. The license for this is renewed every three (3) years; it was renewed in 2017 and will come back up for renewal in 2020. Another larger expense for Forestry is \$20,000 for our tree program - \$9,000 for City-wide tree replacement, \$9,000 for the EAB program, and \$2,000 for the annual tree giveaway. Although most of our EAB efforts (i.e. tree removals) are tied to street projects, as that is where most of our Ash trees are found, for example, Public Works Director Nick Fleischhacker and I felt they should remain.

Parks (40)

Changes: ▼ \$34,500

In Parks, the largest program change would be exiting adult softball leagues all together, this would save the City about \$14,000 in expense. (Note: This would also reduce City revenues.) We have seen a steady decline in teams, equaling a loss in revenue but not a reduced cost related to field preparation and lighting costs. One option would be to partner with an adjacent City that has a parks and recreation program and staff and have them coordinate our league(s); they keep all the revenues and we charge them a per field rate. The other larger reduction is \$12,500 in proposed new equipment. We would fund that expense out of the Equipment Fund.

Levy Options Recap

As a recap, the levy options presented at the July workshop were the following. The 12% levy increase option was not included.

	Option	Levy	Change	Tax Rate	Annual Tax	+ /-
1	Current	\$3,640,479	\$623,981	46.367%	\$700.66	\$89.46
2	Budget Inc	\$3,304,674	\$288,176	42.117%	\$636.44	\$25.25
3	4% Levy	\$3,137,158	\$120,660	39.997%	\$604.41	(\$6.79)
4	6% Levy	\$3,197,488	\$180,990	40.761%	\$615.95	\$4.75
5	8% Levy	\$3,257,818	\$241,320	41.524%	\$627.48	\$16.29
6	10% Levy	\$3,318,148	\$301,650	42.288%	\$639.02	\$27.82

Again, for example, option #6 means the difference between this number and the current tax levy (option #1) is \$301,650. This would translate in the need to reduce the budget by \$322,331 to ensure revenues and expenditures balance at zero. Here is a breakdown of all options.

	Option	Levy	Difference
1	Current	\$3,640,479	
2	Budget Inc	\$3,304,674	(\$335,805)
3	4% Levy	\$3,137,158	(\$503,321)
4	6% Levy	\$3,197,488	(\$442,991)
5	8% Levy	\$3,257,818	(\$382,661)
6	10% Levy	\$3,318,148	(\$322,331)

Notations

Not included were changes/reductions to expenses tied to the City newsletter (\$30,900), and street (\$100,000) and park (\$50,000) maintenance funding. Laurie Koehnle, Community Relations Coordinator, and I have been discussing ways to streamline our newsletter process to reduce expenses associated with the contract work.

As for the two maintenance funding sources: the \$100,000 for streets could be taken off the levy and put on the debt side of the equation. But, the goal is to build up a fund that: 1) would allow the possible use of cash to pay for, or a portion of, the larger projects, and 2) to have funding set aside for the more frequent maintenance projects that occur every two (2) to three (3) years. With the \$50,000 for Parks, according to Director Fleishhacker, that funding gives Public Works staff the ability to plan and also be flexible on its annual list of projects.

Again, it makes sense that the general tax levy covers maintenance expenses, which is how we initially viewed the streets and parks funding allocations when they were established. Eliminating them there and

moving that allocation into the LGA Fund would significant reduce the estimated \$213,000 of LGA funding to be dedicated annually – after that Fund hits the Council established maximum fund balance.

Utility Rates

At our July workshop there was a fair amount of discussion regarding utility rates. We have a defined plan related to our electric rates, based on the October 2016 study that is currently being implemented. Also discussed at the July workshop, based on projections, we know the Surface Water Fund is really an operational fund and any increases – even at the estimated 8.5% annually – covers general operational annual increases. Thus, surface capital costs going forward will likely be included as part of the debt levy. That leaves water and sewer utility rates.

Understanding the concern I reached out to Ehlers & Associates, the firm the performed the original study and updates, to inquire what the reverse impact would be if rates were more normalized at inflation between 2% to 3% annual increases. According to Jessica Cook, if we dropped the Downtown street project, or an equivalent amount of projects, from the 10-year Capital Improvement Plan, we could reduce the utility rates by 3%.

Sewer rates were a different story. Based on Metropolitan Council disposal fees estimated to increase by 5% each year, if we removed the Downtown project, or projects of similar value, the rate impact would equal a 5.5% increase. The only way to get down to a 3% increase is to eliminate 100% of all capital projects from this point forward.

Again, water utility rates are set at a 5% annual increase (2018-2022); sewer rates are set at 6.5% annually (2018-2023).

See you on the 9th at 6 p.m.

Sincerely,



Jason Ziemer
City Manager

CITY OF NORTH ST. PAUL						
2018 GENERAL FUND BUDGET CHANGES						
ITEM	DESCRIPTION	ACCOUNT	BUDGET 2018	CHANGE 2018	NEW BUDGET 2018	TARGET BALANCE
TARGET BUDGET NUMBER (10%)						\$ (322,331)
REVENUES						
Cable Franchise	Cable Franchise	001-3030	\$ 80,000	\$ (7,000)	\$ 73,000	\$ (329,331)
ISD 622 School	Salt Sold ISD 622	001-3543	\$ -	\$ 10,000	\$ 10,000	\$ (319,331)
Searches	Assessment Searches	001-3616	\$ 3,500	\$ 500	\$ 4,000	\$ (318,831)
Sidewalk Snow Removal	Downtown Sidewalks	001-3624	\$ 10,000	\$ 2,500	\$ 12,500	\$ (316,331)
EXPENSES						
CITY COUNCIL (11)						
General Contract Services	CC Meeting Minutes	001-4-11-4300-000	\$ (10,500)	\$ 9,500	\$ (1,000)	\$ (306,831)
Dues & Subscriptions	RC Weed Mgmt	001-4-11-4360-000	\$ (21,858)	\$ 2,000	\$ (19,858)	\$ (304,831)
Awards & Indemnities	CSA Reception	001-4-11-4620-000	\$ (2,820)	\$ 1,000	\$ (1,820)	\$ (303,831)
ADMINISTRATION (12)						
General Contract Services	Miscellaneous	001-4-12-4300-000	\$ (2,800)	\$ 2,500	\$ (300)	\$ (301,331)
Software & Technology	Mobile Application	001-4-12-4305-000	\$ (6,964)	\$ 2,048	\$ (4,916)	\$ (299,283)
Miscellaneous	City Promotional Items	001-4-12-4630-000	\$ (2,400)	\$ 1,000	\$ (1,400)	\$ (298,283)
ELECTIONS (14)						
Personnel Services	Staff Elections Assist		\$ (7,998)	\$ 7,998	\$ -	\$ (290,285)
CENTRAL SERVICES (15)						
Janitorial Services	CH/PW/Parks		\$ (52,000)	\$ -	\$ (52,000)	\$ (290,285)
Contracted Repair/Maint	CH/PW/Parks HVAC		\$ (45,000)	\$ -	\$ (45,000)	\$ (290,285)
Office Equipment	Cisco Phone Replacement	001-4-15-4705-000	\$ (5,000)	\$ 5,000	\$ -	\$ (285,285)
Bldg Improvements	Facility Improvements	001-4-15-4750-000	\$ (55,000)	\$ 55,000	\$ -	\$ (230,285)
FINANCE (16)						
General Contract Services	RC Assessment Charge	001-4-16-4300-000	\$ (1,335)	\$ 900	\$ (435)	\$ (229,385)
General Service Fees	UB Vendors (To Utilities)	001-4-16-4310-000	\$ (3,000)	\$ 3,000	\$ -	\$ (226,385)
Training & Travel	Six Sigma/Lean	001-4-16-4370-000	\$ (8,548)	\$ 8,548	\$ -	\$ (217,837)
Contracted Repair & Maint	Folding/Stuffing Machine	001-4-16-4600	\$ (795)	\$ 795	\$ -	\$ (217,042)
LEGAL SERVICES (17)						
Legal Services	CK CC Meetings	001-4-17-4302-000	\$ (188,320)	\$ 9,000	\$ (179,320)	\$ (208,042)
COMM DEVELOPMENT (19)						
Internships	Internships	001-4-19-4021-000	\$ (8,500)	\$ 8,500	\$ -	\$ (199,542)
Educational Assistance	Tuition Reimbursement	001-4-19-4037-000	\$ (4,000)	\$ 4,000	\$ -	\$ (195,542)
Planning Services	Consultant Planner	001-4-19-4303-000	\$ (60,000)	\$ 30,000	\$ (30,000)	\$ (165,542)
Engineering Services	Engineering Review	001-4-19-4304-000	\$ (10,000)	\$ 5,000	\$ (5,000)	\$ (160,542)
Office Equipment	New Office Computers (2)	001-4-19-4705-000	\$ (1,200)	\$ 1,200	\$ -	\$ (159,342)
POLICE (21)						
Personel Services	Vacant Officer Position		\$ (2,272,517)	\$ 88,067	\$ (2,184,450)	\$ (71,275)
Uniforms	Vacant Officer Uniform	001-4-21-4240-000	\$ (37,900)	\$ 4,000	\$ (33,900)	\$ (67,275)
Software & Technology	LETG Maintenance/Support	001-4-21-4305-000	\$ (34,086)	\$ 16,683	\$ (17,403)	\$ (50,592)
FIRE (26)						
Fire Relief Contribution	Fire Relief Contribution	001-4-26-4034-000	\$ (34,000)	\$ 3,196	\$ (30,804)	\$ (47,396)
Motor Fuels	Increase Budget	001-4-26-4210-000	\$ (5,000)	\$ (1,000)	\$ (6,000)	\$ (48,396)
Lubricants & Additives	Oil, Washer Fluid	001-4-26-4211-000	\$ (1,200)	\$ 400	\$ (800)	\$ (47,996)
Communication Devices	Cell Phone Replacement	001-4-26-4320-000	\$ (3,400)	\$ 600	\$ (2,800)	\$ (47,396)
INSPECTIONS (28)						
Training & Travel	Training & Travel	001-4-28-4370-000	\$ (5,460)	\$ 3,460	\$ (2,000)	\$ (43,936)
Contracted Repair & Maint	Vehicle Maintenance	001-4-28-4600-000	\$ (1,000)	\$ 500	\$ (500)	\$ (43,436)
STREETS (31)						
Part-Time Salaries	Part-Time Salaries	001-4-31-4020-000	\$ (22,800)	\$ 2,800	\$ (20,000)	\$ (40,636)
Engineering Services	Wayfinding Kiosk Signs	001-4-31-4304-000	\$ (23,500)	\$ 9,000	\$ (14,500)	\$ (31,636)
Software & Technology	GIS (To Utilities)	001-4-31-4305-000	\$ (5,250)	\$ 3,750	\$ (1,500)	\$ (27,886)
General Service Fees	Boulevard Repairs	001-4-31-4310-000	\$ (92,800)	\$ 9,800	\$ (80,500)	\$ (15,586)
	Answer Service (To Utilities)			\$ 2,500		
Personnel Testing	Physicals/DOT	001-4-31-4315-000	\$ (1,200)	\$ 450	\$ (750)	\$ (15,136)
Equipment Rental	Equipment Replacement Fee	001-4-31-4570-000	\$ (178,684)	\$ 18,333	\$ (162,351)	\$ 1,197
	Add Blacktop Trailer			\$ (2,000)		
FORESTRY (36)						
Software & Technology	Tree Keeper (Next 2020)	001-4-36-4300-000	\$ (5,250)	\$ 5,250	\$ -	\$ 6,447
PARKS (40)						
Part-Time Employees	Seasonal Staff	001-4-40-4020-000	\$ (48,000)	\$ 3,000	\$ (45,000)	\$ 9,447
General Contract	Softball Leagues	001-4-40-4300-000	\$ (14,792)	\$ 14,000	\$ (792)	\$ 23,447
General Service Fees	General Landscaping	001-4-40-4310-000	\$ (31,225)	\$ 6,000	\$ (26,225)	\$ 28,447
	RC Weed Mgmt			\$ (1,000)		
Field Equipment	Various	001-4-40-4710-000	\$ (12,500)	\$ 12,500	\$ -	\$ 40,947

CITY OF NORTH ST. PAUL						
2018 GENERAL FUND BUDGET CHANGES						
ITEM	DESCRIPTION	ACCOUNT	BUDGET 2018	CHANGE 2018	NEW BUDGET 2018	TARGET BALANCE
TARGET BUDGET NUMBER (12%)						\$ (262,001)
REVENUES						
Cable Franchise	Cable Franchise	001-3030	\$ 80,000	\$ (7,000)	\$ 73,000	\$ (269,001)
ISD 622 School	Salt Sold ISD 622	001-3543	\$ -	\$ 10,000	\$ 10,000	\$ (259,001)
Searches	Assessment Searches	001-3616	\$ 3,500	\$ 500	\$ 4,000	\$ (258,501)
Sidewalk Snow Removal	Downtown Sidewalks	001-3624	\$ 10,000	\$ 2,500	\$ 12,500	\$ (256,001)
EXPENSES						
CITY COUNCIL (11)						
General Contract Services	CC Meeting Minutes	001-4-11-4300-000	\$ (10,500)	\$ 9,500	\$ (1,000)	\$ (246,501)
Dues & Subscriptions	RC Weed Mgmt	001-4-11-4360-000	\$ (21,858)	\$ 2,000	\$ (19,858)	\$ (244,501)
Awards & Indemnities	CSA Reception	001-4-11-4620-000	\$ (2,820)	\$ 1,000	\$ (1,820)	\$ (243,501)
ADMINISTRATION (12)						
General Contract Services	Miscellaneous	001-4-12-4300-000	\$ (2,800)	\$ 2,500	\$ (300)	\$ (241,001)
Software & Technology	Mobile Application	001-4-12-4305-000	\$ (6,964)	\$ 2,048	\$ (4,916)	\$ (238,953)
Miscellaneous	City Promotional Items	001-4-12-4630-000	\$ (2,400)	\$ 1,000	\$ (1,400)	\$ (237,953)
ELECTIONS (14)						
Personnel Services	Staff Elections Assist		\$ (7,998)	\$ 7,998	\$ -	\$ (229,955)
CENTRAL SERVICES (15)						
Janitorial Services	CH/PW/Parks		\$ (52,000)	\$ -	\$ (52,000)	\$ (229,955)
Contracted Repair/Maint	CH/PW/Parks HVAC		\$ (45,000)	\$ -	\$ (45,000)	\$ (229,955)
Office Equipment	Cisco Phone Replacement	001-4-15-4705-000	\$ (5,000)	\$ 5,000	\$ -	\$ (224,955)
Bldg Improvements	Facility Improvements	001-4-15-4750-000	\$ (55,000)	\$ 55,000	\$ -	\$ (169,955)
FINANCE (16)						
General Contract Services	RC Assessment Charge	001-4-16-4300-000	\$ (1,335)	\$ 900	\$ (435)	\$ (169,055)
General Service Fees	UB Vendors (To Utilities)	001-4-16-4310-000	\$ (3,000)	\$ 3,000	\$ -	\$ (166,055)
Training & Travel	Six Sigma/Lean	001-4-16-4370-000	\$ (8,548)	\$ 8,548	\$ -	\$ (157,507)
Contracted Repair & Maint	Folding/Stuffing Machine	001-4-16-4600	\$ (795)	\$ 795	\$ -	\$ (156,712)
LEGAL SERVICES (17)						
Legal Services	CK CC Meetings	001-4-17-4302-000	\$ (188,320)	\$ 9,000	\$ (179,320)	\$ (147,712)
COMM DEVELOPMENT (19)						
Internships	Internships	001-4-19-4021-000	\$ (8,500)	\$ 8,500	\$ -	\$ (139,212)
Educational Assistance	Tuition Reimbursement	001-4-19-4037-000	\$ (4,000)	\$ 4,000	\$ -	\$ (135,212)
Planning Services	Consultant Planner	001-4-19-4303-000	\$ (60,000)	\$ 30,000	\$ (30,000)	\$ (105,212)
Engineering Services	Engineering Review	001-4-19-4304-000	\$ (10,000)	\$ 5,000	\$ (5,000)	\$ (100,212)
Office Equipment	New Office Computers (2)	001-4-19-4705-000	\$ (1,200)	\$ 1,200	\$ -	\$ (99,012)
POLICE (21)						
Personel Services	Vacant Officer Position		\$ (2,272,517)	\$ 88,067	\$ (2,184,450)	\$ (10,945)
Uniforms	Vacant Officer Uniform	001-4-21-4240-000	\$ (37,900)	\$ 4,000	\$ (33,900)	\$ (6,945)
Software & Technology	LETG Maintenance/Support	001-4-21-4305-000	\$ (34,086)	\$ 16,683	\$ (17,403)	\$ 9,738
FIRE (26)						
Fire Relief Contribution	Fire Relief Contribution	001-4-26-4034-000	\$ (34,000)	\$ 3,196	\$ (30,804)	\$ 12,934
Motor Fuels	Increase Budget	001-4-26-4210-000	\$ (5,000)	\$ (1,000)	\$ (6,000)	\$ 11,934
Lubricants & Additives	Oil, Washer Fluid	001-4-26-4211-000	\$ (1,200)	\$ 400	\$ (800)	\$ 12,334
Communication Devices	Cell Phone Replacement	001-4-26-4320-000	\$ (3,400)	\$ 600	\$ (2,800)	\$ 12,934
INSPECTIONS (28)						
Training & Travel	Training & Travel	001-4-28-4370-000	\$ (5,460)	\$ 3,460	\$ (2,000)	\$ 16,394
Contracted Repair & Maint	Vehicle Maintenance	001-4-28-4600-000	\$ (1,000)	\$ 500	\$ (500)	\$ 16,894
STREETS (31)						
Part-Time Salaries	Part-Time Salaries	001-4-31-4020-000	\$ (22,800)	\$ 2,800	\$ (20,000)	\$ 19,694
Engineering Services	Wayfinding Kiosk Signs	001-4-31-4304-000	\$ (23,500)	\$ 9,000	\$ (14,500)	\$ 28,694
Software & Technology	GIS (To Utilities)	001-4-31-4305-000	\$ (5,250)	\$ 3,750	\$ (1,500)	\$ 32,444
General Service Fees	Boulevard Repairs	001-4-31-4310-000	\$ (92,800)	\$ 9,800	\$ (80,500)	\$ 44,744
	Answer Service (To Utilities)			\$ 2,500		
Personnel Testing	Physicals/DOT	001-4-31-4315-000	\$ (1,200)	\$ 450	\$ (750)	\$ 45,194
Equipment Rental	Equipment Replacement Fee	001-4-31-4570-000	\$ (178,684)	\$ 18,333	\$ (162,351)	\$ 61,527
	Add Blacktop Trailer			\$ (2,000)		
FORESTRY (36)						
Software & Technology	Tree Keeper (Next 2020)	001-4-36-4300-000	\$ (5,250)	\$ 5,250	\$ -	\$ 66,777
PARKS (40)						
Part-Time Employees	Seasonal Staff	001-4-40-4020-000	\$ (48,000)	\$ 3,000	\$ (45,000)	\$ 69,777
General Contract	Softball Leagues	001-4-40-4300-000	\$ (14,792)	\$ 14,000	\$ (792)	\$ 83,777
General Service Fees	General Landscaping	001-4-40-4310-000	\$ (31,225)	\$ 6,000	\$ (26,225)	\$ 88,777
	RC Weed Mgmt			\$ (1,000)		
Field Equipment	Various	001-4-40-4710-000	\$ (12,500)	\$ 12,500	\$ -	\$ 101,277