

# City of Calistoga

## Staff Report

**TO:** Honorable Mayor and City Council  
**FROM:** Gloria Leon, Administrative Services Director  
**DATE:** June 19, 2018  
**SUBJECT:** Fiscal Year 2017-18 Year End Budget Adjustments

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APPROVAL FOR FORWARDING:



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Dylan Feik, City Manager

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**ISSUE:** To adopt Fiscal Year 2017-18 Year-End Operating and Capital Budget adjustments.

**RECOMMENDATION:** Adopt Resolution Approving Operating and Capital Improvement Budget Adjustments for Fiscal Year 2017-18.

**BACKGROUND:**

On June 20, 2017, the Fiscal Year 2017-18 budget was adopted by the City Council. This budget contained significant reductions in expenditures to achieve a balanced budget.

On February 20, 2018 staff presented at the regular Council meeting several budget adjustments for Fiscal Year 2017-18 based on the determination by the City Manager that these adjustments were essential to the City's operations. The City Council approved the budget adjustments to the City of Calistoga's Operating and Capital Improvement Budget for Fiscal Year 2017-18.

The attached resolution addresses budget adjustments for revenues, operating expenditures and several capital projects that were not undertaken as was anticipated due to changes in priorities, scope of projects or lack of staff resources. Several capital projects that were not undertaken in Fiscal Year 2017-18 have been included in the Fiscal Year 2018-19 budget.

**ATTACHMENTS**

1. Resolution Adopting the Fiscal Year 2017-18 Budget Adjustments



**The City of Calistoga Operating Budget for Fiscal Year 2017-18**  
**End of the Year Budget Adjustments 06/30/18**

**Exhibit A**

Account #			Fund	Description	Adjustment Amount
fund	dept	object			
01	3201		General Fund	Property Taxes	(17,000)
01	3203		General Fund	Sales Tax	16,000
01	3212		General Fund	Building Permit	(50,000)
01	3219		General Fund	Licenses and Permits	(5,500)
01	3219	1000	General Fund	Encroachment Permits	3,000
01	3221		General Fund	Penalties and Charges	1,300
01	3226		General Fund	Vehicle Code Fines	(1,000)
01	3229		General Fund	Parking Fines	(4,200)
01	3232		General Fund	Motor Vehicle In Lieu	(2,760)
01	3230		General Fund	Other Grants (Measure A) Culvert Street	1,090,335
01	3232		General Fund	Vehicle In Lieu	(2,760)
01	3256		General Fund	Police Services	(17,000)
01	3260		General Fund	Rents	(1,000)
01	3282		General Fund	Reimbursement for Services - Planning	(10,000)
01	3284		General Fund	Recreation Fees	(6,300)
01	3289		General Fund	Revenues	(271,971)
01	3299		General Fund	Transfer in - Cultural Funds - Little League	18,182
01	4108	4303	General Fund	Finance - Medicare	(1,000)
01	4108	4308	General Fund	Finance - Part Time Salaries	(8,000)
01	4108	4310	General Fund	Finance - PERS	(3,000)
01	4110	4311	General Fund	City Council - Medical/Dental	(2,000)
01	4111	4310	General Fund	City Clerk - PERS	4,000
01	4114	4301	General Fund	City Manager - Salaries	(7,815)
01	4114	4303	General Fund	City Manager- FICA	(2,000)
01	4114	4310	General Fund	City Manager - PERS	5,000
01	4114	4314	General Fund	City Manager - Share the Savings	720
01	4115	4301	General Fund	Planning - Salaries	25,000
01	4115	4311	General Fund	Planning - Medical/Dental	(8,000)
01	4115	4301	General Fund	Police - Salaries	(45,000)
01	4116	4302	General Fund	Police - Overtime	(40,000)
01	4116	4303	General Fund	Police - Fica	(8,000)
01	4116	4308	General Fund	Police - Part Time Salaries	(2,000)
01	4116	4310	General Fund	Police - PERS	(5,000)
01	4116	4311	General Fund	Police - Medical	(5,000)
01	4116	4312	General Fund	Police - Worker's Comp	(4,801)
01	4117	4302	General Fund	Fire Dept - Overtime	8,000
01	4117	4308	General Fund	Fire Dept - Part-Time Salaries	(10,000)
01	4117	4309	General Fund	Fire Dept - Special Pay	2,175
01	4117	4311	General Fund	Fire Dept - Medical/Dental	(3,000)
01	4117	4312	General Fund	Fire Dept - Workers Comp	(6,591)
01	4119	4465	General Fund	Non-departmental - staff development	(7,000)

**The City of Calistoga Operating Budget for Fiscal Year 2017-18**  
**End of the Year Budget Adjustments 06/30/18**

**Exhibit A**

Account #			Fund	Description	Adjustment Amount
01	4121	4301	General Fund	PW Admin - Salaries	(15,000)
01	4121	4310	General Fund	PW Admin - PERS	(4,000)
01	4121	4311	General Fund	PW Admin - Medical Dental	(4,000)
01	4121	4401	General Fund	PW Admin - Materials	(250)
01	4121	4402	General Fund	PW Admin - Contract	(36,339)
01	4121	4403	General Fund	PW Admin - Utilities	900
01	4121	4404	General Fund	PW Admin - Repairs	(250)
01	4121	4405	General Fund	PW Admin - Training	(882)
01	4121	4410	General Fund	PW Admin - Advertising	(300)
01	4121	4415	General Fund	PW Admin - Mailing	(750)
01	4121	4417	General Fund	PW Admin - Fuel & Oil	218
01	4121	4424	General Fund	PW Admin - Health	(100)
01	4121	4430	General Fund	PW Admin - Dues	(1,250)
01	4121	4650	General Fund	PW Admin - Training	(1,850)
01	4122	4301	General Fund	PW Streets - Salaries	(40,000)
01	4122	4310	General Fund	PW Streets - PERS	(6,000)
01	4122	4311	General Fund	PW Streets - Medical/Dental	(18,000)
01	4122	4401	General Fund	PW Streets - Materials/Supplies	(50)
01	4122	4402	General Fund	PW Streets - Contract Services	(12,708)
01	4122	4404	General Fund	PW Streets - Repairs and Mntc	(24,000)
01	4122	4405	General Fund	PW Streets - Training/Travel	(995)
01	4122	4408	General Fund	PW Streets - Uniform allowance	(1,057)
01	4122	4417	General Fund	PW Streets - Fuel and Oil	(1,363)
01	4122	4650	General Fund	PW Streets - DH Training	(600)
01	4123	4310	General Fund	PW Parks - PERS	(3,000)
01	4123	4311	General Fund	PW Parks - Medical/Dental	4,000
01	4123	4402	General Fund	PW Park - Contract	(1,146)
01	4123	4403	General Fund	PW Park - Utilities	(282)
01	4123	4405	General Fund	PW Park - Training	(300)
01	4123	4408	General Fund	PW Park - Uniforms	(314)
01	4123	4417	General Fund	PW Park - Fuel	(425)
01	4123	4424	General Fund	PW Park - Health	(150)
01	4125	4301	General Fund	Building - Salaries	(10,000)
01	4125	4310	General Fund	Building - PERS	3,500
01	4125	4311	General Fund	Building - Medical	(6,000)
01	4126	4303	General Fund	PW Pool - FICA	(46,700)
01	4126	4401	General Fund	PW Pool - Materials	(10,306)
01	4126	4402	General Fund	PW Pool - Contract	(4,406)
01	4126	4404	General Fund	PW Pool - Repairs	(11,695)
01	4127	4301	General Fund	PW Bldg - Salaries	3,000
01	4127	4310	General Fund	PW Bldg - PERS	(4,000)
01	4127	4311	General Fund	PW Bldg - Medical/Dental	4,000
01	4127	4312	General Fund	PW Bldg - Worker's Comp	(478)

**The City of Calistoga Operating Budget for Fiscal Year 2017-18**  
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**Exhibit A**

Account #			Fund	Description	Adjustment Amount
01	4127	4401	General Fund	PW Bldg - Materials	(25)
01	4127	4402	General Fund	PW Bldg - contract	(7,626)
01	4127	4403	General Fund	PW Bldg - Utilities	(1,180)
01	4127	4404	General Fund	PW Bldg - Repairs	(4,600)
01	4127	4405	General Fund	PW Bldg - Training	(200)
01	4127	4408	General Fund	PW Bldg - Uniform	(369)
01	4127	4417	General Fund	PW Bldg - Fuel	(2,304)
01	4127	4424	General Fund	PW Bldg -Health	(1,075)
01	4127	4503	General Fund	PW Bldg - Water	2,626
01	4129	4301	General Fund	Dispatch - Salaries	(10,000)
01	4129	4308	General Fund	Dispatch - Part-time	35,000
01	4129	4311	General Fund	Dispatch - Medical/Dental	(5,000)
01	4129	4312	General Fund	Dispatch - Workers' Comp	(1,485)
01	4152	4310	General Fund	Recreation - PERS	1,500
01	4152	4311	General Fund	Recreation - Medical/Dental	(2,500)
01	4153	4310	General Fund	Recreation - PERS	1,000
01	4153	4311	General Fund	Rec - Educ - Medical/Dental	(1,500)
01	4154	4311	General Fund	Rec - Seniors - Medical/Dental	(2,225)
01	4156	4310	General Fund	Rec - Aquatics - PERS	2,700
01	4156	4311	General Fund	Rec - Aquatics - Medical	(10,000)
01	4170	4303	General Fund	Risk Mgmt - FICA	(500)
01	4170	4411	General Fund	Risk Mgmt - Insurance	(2,410)
01	4170	4435	General Fund	Risk Mgmt - Claim Reserves	(25,000)
01	4172	4303	General Fund	Personnel - FICA/Medicare	(1,000)
01	4172	4310	General Fund	Personnel - PERS	1,500
01	4173	4403	General Fund	Sharpsteen-Utilities	(882)
01	4173	4503	General Fund	Sharpsteen- Water/Sewer Exp	404
01	4405	4402	General Fund	Transit - Contract Services	(500)
01	4700	4799	General Fund	Transfers Out-	(18,000)
01	5402	4915	General Fund	CIP - Pavement Maintenance	(1,318,900)
01	5503	4915	General Fund	CIP- Monhoff Improvements	14,835
01	5408	4915	General Fund	CIP - PW Corp Yard	(50,000)
01	5451	4915	General Fund	CIP - Community Pool	11,213
01	5502	4905	General Fund	CIP - Facility Improvements	6,346
01	5502	4915	General Fund	CIP - Facility Improvements	593
01	5520	4915	General Fund	CIP - Grant St Culvert	(1,129,731)
01	5530	4915	General Fund	CIP - Sidewalk Improvements	10,000
01	5544	4915	General Fund	CIP - Directional Signage	(10,935)
01	5559	4905	General Fund	CIP- Little League Restroom	(244,496)
01	5559	4915	General Fund	CIP- Little League Restroom	248,350
01	5561		General Fund	CIP - Tubbs Fire	92,885
01	5563	4915	General Fund	CIP- Pioneer Park	115,814
01	5564	4905	General Fund	CIP- Vine Trail	5,531

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**Exhibit A**

Account #			Fund	Description	Adjustment Amount
01	5564	4915	General Fund	CIP- Vine Trail	(9,500)
01	5564	4915	General Fund	CIP- Vine Trail	(4,000)
01	5565	4915	General Fund	CIP - Oak Hill Mine	(8,000)
01	5566	4915	General Fund	CIP- Pioneer Park Lot Playground Equipment	(2,119)
				<b>Total for General Fund</b>	<b>(1,963,079)</b>
02	3221		Water Enterprise	Delinquent Penalties and Charges	(2,301)
02	3251		Water Enterprise	Investment Earnings	(561)
02	3267		Water Enterprise	Water Connections	(2,311)
02	3282		Water Enterprise	Reimbursements for Misc City Services	(12,438)
02	3289		Water Enterprise	Other Revenue	(9,829)
02	3366		Water Enterprise	Delinquent Reconnection Charges	1,511
02	3401		Water Enterprise	Single Residence	(150,609)
02	3403		Water Enterprise	Multi Residence	(30,200)
02	3405		Water Enterprise	Mobile Homes	(14,084)
02	3409		Water Enterprise	Residential Meter Charges	(38,970)
02	3410		Water Enterprise	Transient General	(15,319)
02	3412		Water Enterprise	SPAS	(17,724)
02	3414		Water Enterprise	Camp Grounds	(163)
02	3416		Water Enterprise	Bed and Breakfast	(1,931)
02	3419		Water Enterprise	Transient Meter Charges	(12,226)
02	3420		Water Enterprise	Commercial General	(11,764)
02	3422		Water Enterprise	Restuarants	(571)
02	3424		Water Enterprise	Laundries	(6,465)
02	3426		Water Enterprise	Public Buildings	(7,606)
02	3428		Water Enterprise	Medical Care	4,025
02	3429		Water Enterprise	Commercial Meter Chaqrges	(10,514)
02	3440		Water Enterprise	Industrial General	(25)
02	3442		Water Enterprise	Bottling Works	(569)
02	3443		Water Enterprise	Commercial Works	(9,538)
02	3449		Water Enterprise	Industrial Meter Charges	(3,050)
02	4131	4301	Water Enterprise	Distribution - Salaries	(35,000)
02	4131	4310	Water Enterprise	Distribution - PERS	(6,940)
02	4131	4311	Water Enterprise	Distribution - Medical	(28,000)
02	4131	4312	Water Enterprise	Distribution - Workers Comp	(1,199)
02	4131	4401	Water Enterprise	Distribution - Materials	3,000
02	4131	4402	Water Enterprise	Distribution - Contract	(14,322)
02	4131	4404	Water Enterprise	Distribution - Repairs	(7,320)
02	4131	4405	Water Enterprise	Distribution - Training	(1,477)
02	4131	4415	Water Enterprise	Distribution - Mailing	(425)
02	4131	4417	Water Enterprise	Distribution - Fuel	850
02	4132	4301	Water Enterprise	Treatment - Salaries	25,000

**The City of Calistoga Operating Budget for Fiscal Year 2017-18**  
**End of the Year Budget Adjustments 06/30/18**

Exhibit A

Account #			Fund	Description	Adjustment Amount
02	4132	4312	Water Enterprise	Treatment - Workers Comp	(984)
02	4132	4401	Water Enterprise	Treatment - Materials	26,467
02	4132	4402	Water Enterprise	Treatment - Contract	(34,166)
02	4132	4403	Water Enterprise	Treatment - Utilities	(1,093)
02	4132	4405	Water Enterprise	Treatment - Training	(75)
02	4132	4408	Water Enterprise	Treatment - Uniform	(403)
02	4132	4413	Water Enterprise	Treatment - Tax & License	516
02	4132	4415	Water Enterprise	Treatment - Mailing	(3,071)
02	4132	4417	Water Enterprise	Treatment - Fuel and Oil	(770)
02	4132	4424	Water Enterprise	Treatment - Health	375
02	4132	4430	Water Enterprise	Treatment - Dues	(1,615)
02	4132	4431	Water Enterprise	Treatment - Fees	4,551
02	4132	4434	Water Enterprise	Treatment - Vehicle Repairs	5,000
02	4132	4503	Water Enterprise	Treatment - Water/Sewer Exp	161,963
02	4132	4821	Water Enterprise	Treatment - Misc Field Equipment	(6,000)
02	4135	4301	Water Enterprise	Conservation - Salaries	(4,000)
02	4135	4402	Water Enterprise	Conservation - Contract	(2,075)
02	4135	4405	Water Enterprise	Conservation - Training	(250)
02	4135	4410	Water Enterprise	Conservation - Advertising	(1,687)
02	4135	4415	Water Enterprise	Conservation - mailing	(400)
02	4135	4808	Water Enterprise	Conservation - Promotion	(10,970)
02	4430	4501	Water Enterprise	Conservation - Principal	(27,000)
02	4135	4502	Water Enterprise	Conservation - Interest	5,191
02					
02				<b>Total for Water Operations Fund</b>	<b>(309,561)</b>
03	3251		WWTP	Investment Earnings	(73)
03	3282		WWTP	Reimbursement for Misc City Services	(7,838)
03	3289		WWTP	Other Revenue	(2,001)
03	3501		WWTP	Single Residence	(11,569)
03	3502		WWTP	WWTP Capacity Allocation	(440)
03	3503		WWTP	Multi Residence	(771)
03	3505		WWTP	Mobile Homes	(2,297)
03	3510		WWTP	Transient General	15,482
03	3512		WWTP	SPAS	(29,963)
03	3514		WWTP	Camp Grounds	584
03	3516		WWTP	Bed and Breakfast	1,650
03	3520		WWTP	Commercial General	(9,131)
03	3522		WWTP	Restuarants	22,086
03	3524		WWTP	Laundries	(5,313)
03	3526		WWTP	Public Buildings	(2,885)
03	3528		WWTP	Medical Care	(181)
03	3540		WWTP	Industrial General	42

**The City of Calistoga Operating Budget for Fiscal Year 2017-18**  
**End of the Year Budget Adjustments 06/30/18**

**Exhibit A**

Account #			Fund	Description	Adjustment Amount
03	3542		WWTP	Bottling Works	13,113
03	3543		WWTP	Commercial Social	(1,849)
03	3544		WWTP	Servcie Stations	(516)
03	4141	4301	WWTP	Collection - Salaries	(60,000)
03	4141	4303	WWTP	Collection - FICA/Medicare	(4,000)
03	4141	4310	WWTP	Collection - PERS	(15,000)
03	4141	4311	WWTP	Collection - Medical	(35,000)
03	4141	4312	WWTP	Collection - Workers Comp	(1,269)
03	4141	4401	WWTP	Collection - Materials	1,200
03	4141	4402	WWTP	Collection - Contract	(9,252)
03	4141	4403	WWTP	Collection - Utilities	(95)
03	4141	4408	WWTP	Collection - Uniform	(1,807)
03	4141	4415	WWTP	Collection - Mailing and Copying	(50)
03	4141	4417	WWTP	Collection - Fuel	(618)
03	4141	4424	WWTP	Collection - Health	(40)
03	4141	4431	WWTP	Collection - Fees	640
03	4141	4434	WWTP	Collection - Vehicle R&M	2,391
03	4142	4301	WWTP	Treatment - Salaries	(20,000)
03	4142	4303	WWTP	Treatment - FICA/Medicare	(8,000)
03	4142	4311	WWTP	Treatment - Medical	(8,000)
03	4142	4312	WWTP	Treatment - Workers Comp	(2,044)
03	4142	4401	WWTP	Treatment - Materials	(2,415)
03	4142	4402	WWTP	Treatment - Contract	(162,615)
03	4142	4403	WWTP	Treatment - Utilities	6,550
03	4142	4404	WWTP	Treatment - Repairs	(17,510)
03	4142	4405	WWTP	Treatment - Training	(878)
03	4142	4408	WWTP	Treatment - Uniform	(800)
03	4142	4410	WWTP	Treatment - Advertising	(150)
03	4142	4415	WWTP	Treatment - Mailing	(1,406)
03	4142	4417	WWTP	Treatment - Fuel	(1,298)
03	4142	4430	WWTP	Treatment - Dues	290
03	4142	4431	WWTP	Treatment - Fees	(1,489)
03	4142	4434	WWTP	Treatment - Vehicles R&M	(8,925)
03	4142	4440	WWTP	Treatment - Lab Testing	(3,300)
03	4142	4503	WWTP	Treatment - Water	(240)
03	4142	4650	WWTP	Treatment - DH Training	(1,000)
03	4142	4821	WWTP	Treatment - SO3 Meter for E2 Pond	(34,663)
03	4430	4402	WWTP	Treatment - Debt Issues	(7,000)
				<b>Total for Wastewater Operations Fund</b>	<b>(419,663)</b>
11	3100		Asset Forfeiture	Asset Forfeiture	(11,400)



## The City of Calistoga Operating Budget for Fiscal Year 2017-18

End of the Year Budget Adjustments 06/30/18

Exhibit A

Account #			Fund	Description	Adjustment Amount
				<b>Total for Asset Forfeiture Fund</b>	<b>(11,400)</b>
12	3230		Water CIP	Other Grants HazMit	2,857,006
12	5227		Water CIP	Pipeline- MGK	(130,315)
12	5419		Water CIP	Feige Water Tank	(1,956,116)
12	5426		Water CIP	Kimball By Pass	(1,271,800)
12	5490		Water CIP	Replacement of Valves	(25,000)
12	5490	4915	Water CIP	Replacement of Valves	24,121
12	5528	4905	Water CIP	Cross-Connection Survey	(6,040)
12	5553		Water CIP	Riase NBA Valve Boxes	(22,370)
12	5553	4915	Water CIP	Riase NBA Valve Boxes	22,370
				<b>Total for Water CIP Fund</b>	<b>(508,144)</b>
13	3230		WWTP CIP	HazMit Grant	375,000
13	5452	4915	WWTP CIP	Sewer Laterals	(5,000)
13	5514	4905	WWTP CIP	Palisades Lift Station	42,300
13	5514	4915	WWTP CIP	Palisades Lift Station	(50,000)
13	5533	4915	WWTP CIP	Geothermal	(180,000)
13	5534	4915	WWTP CIP	Upgrades	(30,000)
13	5540	4915	WWTP CIP	Riverside Ponds	(50,000)
13	5556	4915	WWTP CIP	Pumps	(230,000)
13	5558	4915	WWTP CIP	Grit Removal	(30,254)
				<b>Total for Wastewater CIP Fund</b>	<b>(527,954)</b>
15	4970	4505	Eq Replacement	Depreciation	11,575
15	4975	4505	Eq Replacement	Depreciation	(4,000)
				<b>Total for Equipment Repl Fund</b>	<b>7,575</b>
21	3233		Gas Tax Fund	Gas Tax 2106	4,060
21	3234		Gas Tax Fund	Gas Tax 2107	926
21	3253		Gas Tax Fund	Gas Tax 2105	(480)
21	3271		Gas Tax Fund	Gas Tax 2103	(4,151)
21	3289		Gas Tax Fund	Other Revenues	(3,924)
21	4451	4403	Gas Tax Fund	Street Lighting Utilities	(1,375)
21	4700	4799	Gas Tax Fund	Transfers Out	(6,892)
				<b>Total for Gas Tax Fund</b>	<b>(11,836)</b>
22	3271		RMRA Fund	SB1 Fund	(29,873)

**The City of Calistoga Operating Budget for Fiscal Year 2017-18**  
**End of the Year Budget Adjustments 06/30/18**

**Exhibit A**

Account #			Fund	Description	Adjustment Amount
				<b>Total for RMRA SB 1 Fund</b>	<b>(29,873)</b>
25	3225		MTC	Grants - Bicycle Education/ Pedestrian	141,753
25	3230		MTC	Grants - Berry Street Bridge	33,547
25	3299		MTC	Transfer in from General Fund - Berry St Bridge	85,750
25	4994	4905	MTC	Bicycle Education	(8,903)
25	4994	4915	MTC		(154,433)
25	5518	4905	MTC	Berry Street	899,988
25	5530	4915	MTC	Sidewalk Replacement	11,840
25	5536	4915	MTC	Lincoln/Brannan Crosswalks	(39,825)
25	5537	4915	MTC	Petrified Forest	(606,000)
25	5537	4905	MTC	Petrified Forest	(7,250)
				<b>Total for MTC Fund</b>	<b>356,467</b>
41	4700	4799	Police Grants	Transfers out equipment fund (cameras)	6,298
				<b>Total for Police Grants Fund</b>	<b>6,298</b>
44	3225		CDBG Reuse Program	Acceptance of grant	300,000
44	3251		CDBG Reuse Program	Interest	839
44	3289		CDBG Reuse Program	Other Revenue	21,936
44	4402		CDBG Reuse Program	Contract Services	(300,000)
				<b>Total for Reuse Program</b>	<b>22,775</b>
76	3225		Housing Grant	HOME Grant	75,000
				<b>Total for HOME Grant</b>	<b>75,000</b>
77	4700	4799	Cultural/Recreational	Transfer to General Fund - Little League Restroom	(59,291)
				<b>Total for Cultural/Recreational Fund</b>	<b>(59,291)</b>
78	3230		Affordable Housing	Other Grants	45,500
78	3250		Affordable Housing	Parking Dist	200
				<b>Total for Affordable Housing Fund</b>	<b>45,700</b>
80	4700	4799	Deutsch Savings	General Fund transfer	65,000
				<b>Total for Capital Projects Deutsch Savings</b>	<b>65,000</b>

**The City of Calistoga Operating Budget for Fiscal Year 2017-18**  
**End of the Year Budget Adjustments 06/30/18**

**Exhibit A**

Account #			Fund	Description	Adjustment Amount
87	3291		Recreation	Donations	4,000
				<b>Total for Recreation Donations</b>	<b>4,000</b>
90	4700	4799	Traffic Signal Impact Fee	Transfer to MTC Fund Lincoln/Brannan Crosswalk	(106,000)
				<b>Total For Traffic Signal</b>	<b>(106,000)</b>
TR	4123	4402	Tree Mitigation	Contract Services	15,000
				<b>Total for Tree Mitigation</b>	<b>15,000</b>