

SALT LAKE CITY COUNCIL STAFF REPORT
BUDGET ANALYSIS – FISCAL YEAR 2008-09

DATE: June 10, 2008

SUBJECT: **UNRESOLVED ISSUES**
OVERVIEW OF MAJOR BUDGET ISSUES
MAYOR’S RECOMMENDED BUDGET

STAFF REPORT: Jennifer Bruno, Karen Halladay Lehua Weaver, Sylvia Richards

cc: David Everitt, Lyn Creswell, Steve Fawcett, Gordon Hoskins,
Gina Chamness, Kay Christensen, Susi Kontgis

A. Balancing Options/Issues

Based on the June 3rd work session discussion and straw polls, staff has outlined the following cuts and/or reductions in the Mayor’s proposed budget that had majority Council support:

Possible Cuts (with tentative straw poll support):	
Eliminate 3 vacant Fire fighters	\$ (160,000)
Eliminate proposed CERT Fire fighter	\$ (56,092)
Use proposed CERT Captain towards restoring Fire Station #5	\$ (98,948)
Transfer CERT materials to one-time source of funding	\$ (13,500)
Eliminate proposed office manager for Unity Center	\$ (58,694)
Eliminate Vacant Administrative Analyst in CED	\$ (82,940)
Eliminate Justice Court clerk	\$ (50,251)
Council Office adjustments	\$ (43,597)
Transfer Salt Lake City green website task to staff	\$ (20,000)
Total amount of tentative cuts	\$ (584,022)

Based on the June 3rd work session discussion, staff has outlined the following potential Council additions to the Mayor’s proposed budget (in staff’s understanding of rough/tentative order of priority, not including one-time cuts or additions):

Possible Additions with <u>tentative</u> straw poll support (costs)	
Restore fire service to Fire Station #5	\$ 470,280
Increase budget for known fuel budget shortfall	\$ 500,000
Add hourly funds for CERT teaching	\$ 39,264
Subtotal straw-pollled additions	\$ 1,009,544
Possible Additions that were <u>not</u> straw-pollled (costs)	
Restore cleaning/janitorial service funds (Restoring only cleaning service for restrooms at all facilities would cost \$54,880)	\$ 120,000
Additional parking enforcement (possibly one-time)	\$ 50,000
Change Building Deputy in BSL to a full-year position	\$ 55,000
Change the Public Art Program Manager to a full year RPT	\$ 8,991
Subtotal non-straw-pollled additions	\$ 233,991
Total amount of possible additions	\$ 1,243,535

If the Council were to adopt all cuts and additions listed above, the budget would be \$659,513 out of balance (in the negative). There are enough cuts identified to restore fire service to Fire Station #5. *Update: The Administration recommends funding this shortage by eliminating the Youth Programs Division Director Position (\$130,000 savings), and addressing the remainder by reducing the amount contributed toward governmental immunity (\$340,000 savings). This leaves \$640,000 going toward governmental immunity instead of the originally proposed \$1 million.*

See attached list for complete notes on straw polls and other items that the Council may wish to discuss adding or eliminating.

B. Take-home vehicles – In the June 3 work session, Council Members asked for an update on the actual costs per mile to operate and maintain a City vehicle. The Administration indicates that the last time this was done was 2004, and that they will be updating this information. It will be available for Council review at a mid-year report. The Council also asked for more detail regarding distance traveled by vehicles assigned to departments other than the Police Department. The following chart shows a breakdown of take-home vehicles by department (and sworn vs. civilian police and fire), as well as by distance from the City. Corresponding current and proposed fees are listed at the top.

Take Home Vehicle Participants

	Within City Limits	Within 5 Miles	5 to 10 Miles	10 to 15 Miles	15 to 20 Miles	20 to 25 Miles	25 to 30 Miles	30 to 45 Miles	Total
Current Fee	\$0.00	\$8.00	\$16.00	\$24.00	\$32.00	\$40.00	\$48.00	\$56.00	
Proposed Fee	\$0.00	\$10.40	\$20.80	\$31.20	\$41.60	\$52.00	\$62.40	\$72.80	
Police									
Sworn	55	1	68	84	75	41	47	38	409
Civilian			1	1	3				5
Fire									
Sworn	9		2	5	6	3	1	6	32
Civilian	1						1		2
Public Services				1 (\$12.00)	1 (\$16.00)				2
Public Utilities	1	1	2	3	1				8
Airport									
Employees			1	2	1				4
K-9			2	2	1		1		6
Other (Winter Only)	2			2		2			6
Total	68	3	76	99	87	46	50	44	475

C. Regular-Part-Time (RPT) Employee Benefits – Council Members had discussed on a number of occasions allowing for a higher level of benefits for employees who work closer to ¾ time than half time. The Administration has provided additional information about current RPT employees:

- a. According to the City’s payroll system there are currently 25 RPT employees.
- b. According to this system, the average number of hours worked per pay period is 35.2 hours. The highest number of hours worked in a pay period by an RPT employee over the last year, according to the City payroll system, is 77 hours over the pay period.
- c. The Administration has prepared a detailed list of current 50% benefits for RPT employees and a 75% scenario (see attached). Staff has estimated that the overall increase to the budget would need to be approximately **\$60,000**.

D. Ground Transportation

The Council may wish to note that expenses for the new building for ground transportation inspection are included in this budget and the building is functional and ready to go. However, the budget does not fund inspector positions.

The Council could elect to fund inspectors now, and recognize revenue now to cover the inspection costs if the Council is ready for the program to move ahead (now or for a start date later in the year). This would also require an ordinance to establish a fee for inspections.

The Council may also wish to deal with this issue during a budget opening.

E. City Cemetery Master Planning – The Administration has provided the following information with regard to the questions raised during the June 3 work session meeting about the City Cemetery planning efforts. Cost estimates for each component are listed at the bottom of this item.

The following are the items that we are currently working on as the first part of the City Cemetery Master Plan:

- *Civil Engineering – Study existing roads, curb & gutter, drainage system and financial projections for use in planning future improvements.*
- *Limited Cemetery Master Planning and preliminary site recommendations based on above. A partial document will be submitted that offers a site inventory/analysis, a full civil assessment, a partial financial assessment and some preliminary recommendations.*
- *Collect all existing site data and assemble a base for the current and future planning in later phases of this work effort.*

Those items that were deferred until additional funding is allocated:

- *Balance of the project management and assessment relating to the following items and overall plan.*
- *Project Finances (performance) based on demographic studies, research to study current cemetery financial performance, prepare a 5 year financial projection based on current prices to budgets and proposed improvements, and prepare Year 6-20.*
- *Cemetery Operations – research current cemetery operations- based financial systems and performance, and prepare a 5 year operations-based financial based on proposed improvements.*
- *Irrigation Engineer/Designer – Conduct irrigation studies for all existing cemetery sections and prepare submittals for inventory analysis, Recommendations, and Final Master Plan.*
- *Emergency Management – Develop governing directives baseline, create a Criteria Review and Approach Document, develop/submit client data call, develop lines of inquiry, conduct interviews, and conduct limited scope performance tests, when required.*
- *Architectural Master Planning – Conduct architectural studies for all existing buildings and prepare submittals for Inventory /Analysis, Recommendations, and Final Master Plan.*
 - Structural Engineering studies, analysis, recommendations and Final Master Plan*
 - Electrical Engineering studies for all buildings, submittals for Inventory/Analysis*
 - Lighting Engineering for all buildings, submittals for Inventory/Analysis*
 - Mechanical Engineering for all buildings, submittals for Inventory/Analysis*
 - Geotechnical Engineering for all buildings, submittal for Inventory/Analysis*

The following is a cost breakdown for these components:

- | | |
|---------------------------------|----------|
| • Cemetery Project Coordination | \$22,800 |
| • Cemetery Site Master Planning | \$90,300 |

• Cemetery Finances – Performance	\$39,000
• Cemetery Operations – Operations	\$27,500
• Civil Engineering – Site Review & Improvements	\$19,500
• Irrigation Engineer	\$18,350
• Emergency Management	\$59,000
• Local Liaison/Landscape Architect	\$ 3,000
• Architectural Master Planning & Review	\$128,100
Total full study proposal	\$ 407,550
Total amount currently allocated	\$ 66,000
Total amount left to be funded	\$341,550

The following information was provided to the Council at the June 3rd Work Session. It is provided again for reference.

The following information has been provided in response to questions raised by Council Members during small group budget discussions:

Possible Additional Revenue Sources

Parking Meter Revenue

Some Council Members inquired about increasing parking meter fee revenue by reducing free parking times and/or days.

Based on actual parking meter collections from Mondays through Fridays of each month, additional revenue could be generated by implementing Saturday meter rates. For example, the average daily collection is \$4,800 (citywide). If two-thirds of this collection could be generated on Saturdays, this could result in approximately \$150,000 of additional revenue. (*Actual collections do not include December, when the City sponsors a ‘no parking fee’ program for the holidays.)

As a side note, bagging the meters city-wide during the Holiday Season, from Thanksgiving thru December, costs the City approximately \$100,000.

Governmental Immunity Property Tax Levy

State law allows cities to levy a property tax in order to pay for their governmental immunity needs. The budget includes a \$1 million dollar appropriation to the Governmental Immunity Fund. This could be raised by a property tax levy, thus allowing those general fund dollars to be used for other needs.

Levying this tax would require a truth-in-taxation hearing the first year, and the funding would continue in future years.

The City is allowed to levy up to \$1.69 million, which would be approximately \$22 per year for a home valued at \$400,000 and approximately \$100 per year for a business valued at \$1 million.

Cemetery – Plots Cost Revenue

A few Council Members have inquired about increasing the burial plot fees at the Cemetery, in addition to the other proposed cemetery fee increases.

The Administration has provided the following information with regard to neighboring cities and private Salt Lake City cemeteries burial plot costs for residents and non-city residents.

Name of Cemetery	Resident Burial Cost		Non-Resident Burial Cost	
	Adult	Infant	Adult	Infant
	Total	Total	Total	Total
Salt Lake City	\$700.00	\$400.00	\$1,225.00	\$700.00
Ogden City	\$500.00	N/A	\$550.00	N/A
Provo City - flat stone	\$700.00	\$200.00	\$900.00	\$200.00
Provo City - upright stone	\$800.00	N/A	\$1,000.00	N/A
Sandy City	\$650.00	\$265.00	\$650.00	\$265.00
Bountiful City	\$500.00	\$250.00	\$700.00	\$300.00
Mt. Olivet	\$900.00	\$300.00	\$900.00	\$300.00
Private - Larkin Sunset Lawn				
Prime Grave	\$1,695.00	N/A	N/A	N/A
Value Grave	\$1,395.00	N/A	N/A	N/A
Border Grave	\$1,195.00	N/A	N/A	N/A
Private - Larkin Sunset Garden				
Premium grave	\$1,795.00	N/A	N/A	N/A
Prime Grave	\$1,595.00	N/A	N/A	N/A
Value Grave	\$1,295.00	N/A	N/A	N/A
Baby Grave	N/A	\$595.00	N/A	N/A

In calendar year 2007 there were 232 burial plots sold. If the Council were to raise the fees by \$100, this would result in an estimated \$23,200 in additional revenue.

Possible Additional Expenses

Mid-Year Positions

There are two new positions proposed to begin in January in the Mayor's Recommended Budget. (Building Deputy and the Public Art Program Manager for the Arts Council) These positions have the funding for the 6-month period of January to June, however in future years, a full-year of funding will be necessary. The Council may wish to consider funding the full-year cost of these positions, and recognizing the half-year of savings as one-time money.

CIP Allocation

As presented in the Budget Overview, approximately \$3.1 million of the anticipated one-time revenues are used to meet the ongoing general fund commitment to the Capital Improvement Program (CIP). The Council may wish to identify other ongoing sources for this allocation.

Fleet Fuel

As discussed in the staff report for the Fleet Fund, the proposed funding is likely too low to support the fuel needs for the 2008-09 year. The Administration has studied the issue further and indicates to Council staff that approximately \$470,000 would be needed to address this shortage. The Administration recommends funding this shortage by eliminating the Youth Programs Division Director Position (\$130,000 savings), and addressing the remainder by reducing the amount contributed toward governmental immunity (\$340,000 savings). This leaves \$640,000 going toward governmental immunity instead of the originally proposed \$1 million.

YouthCity The following charts are demographic snapshots of YouthCity participants. The data was provided by YouthCity Staff.:

Ethnicity – By Location

	Asian/Pacific Islander	Black/African American	Caucasian White	Hispanic	Native American	Other	Total
Central City	8	43	230	135	-	58	474
% Ethnicity - Central City	2%	9%	49%	28%	0%	12%	100%
Liberty Park	55	55	217	29	-	10	366
% Ethnicity - Liberty Park	15%	15%	59%	8%	0%	3%	100%
Fairmont Park	17	15	177	51	-	50	310
% Ethnicity - Fairmont Park	5%	5%	57%	16%	0%	16%	100%
Ottinger Hall	28	-	227	71	-	44	370
% Ethnicity - Ottinger Hall	8%	0%	61%	19%	0%	12%	100%
Total	108	113	851	286	-	162	1,520
% of Total	7%	7%	56%	19%	0%	11%	100%

Participant Fees – By Location

	2004-05	2005-06	2006-07	Total Served by Location	% of Total by Location
Central City					
Full Fee	156	146	140	442	30%
50% Reduction (Identified as Reduced in 2006-07)	105	85	63	253	17%
75% Reduction (Free in 2006-07)	263	233	271	767	52%
Total Central City	524	464	474	1,462	100%
Liberty Park					
Full Fee	71	112	138	321	32%
50% Reduction (Identified as Reduced in 2006-07)	28	25	15	68	7%
75% Reduction (Free in 2006-07)	155	254	213	622	62%
Total Liberty Park	254	391	366	1,011	100%
Fairmont Park					
Full Fee	56	73	127	256	36%
50% Reduction (Identified as Reduced in 2006-07)	18	18	44	80	11%
75% Reduction (Free in 2006-07)	115	127	139	381	53%
Total Fairmont Park	189	218	310	717	100%
Ottinger Hall					
Full Fee	-	35	131	166	35%
50% Reduction (Identified as Reduced in 2006-07)	-	8	23	31	7%
75% Reduction (Free in 2006-07)	-	62	216	278	59%
Total Ottinger Hall	-	105	370	475	100%
Total	967	1,178	1,520	3,665	

Please Note: If the Council would like information previously provided, please let staff know.

RPT Benefits		Current Benefit 50%	New Benefit 75%	Current Annual City Paid Premium	New Annual City Paid Premium	Additional Annual City Cost
Medical Insurance (based double Summit Care new premium)		50%	75%	\$4,307.94	\$6,462.04	\$2,154.10
Basic Life Insurance (all RPT's have this)		25,000	37,500	\$40.82	\$61.10	\$20.28
Basic AD&D (all RPT's have this)		25,000	37,500	\$26.78	\$40.30	\$13.52
Retirement Contribution (all RPT's have this)		11.62% of base pay	No change	No change	No change	No change
501©9 Plan (all RPT's have this)		\$612.04 or \$834.06	No change	No change	No change	No change
Annual Fitness Membership Reimbursement (from emp vacation)		\$250	\$375			\$25 (from employee vacation hours)
Longevity		RPT employees who have completed 6 full years of employment with the City, shall receive a monthly longevity benefit in the sum of \$25.00. Said benefit shall be \$37.50 per month for employees who have completed 10 full years of employment with the City. Said benefit shall be \$50.00 per month for employees who have completed 16 full years of employment with the City. Said benefit shall be \$62.50 per month for employees who have completed 20 full years of employment with the City.	RPT employees who have completed 6 full years of employment with the City, shall receive a monthly longevity benefit in the sum of \$37.50. Said benefit shall be \$56.25 per month for employees who have completed 10 full years of employment with the City. Said benefit shall be \$75.00 per month for employees who have completed 16 full years of employment with the City. Said benefit shall be \$93.75 per month for employees who have completed 20 full years of employment with the City.	n/a	n/a	6 years= \$300.00 10 years = \$450.00 16 years = \$600.00 20 years = \$750.00
Tuition Reimbursement		\$1,000	\$1,500			\$500
Vacation		50%	75%			25%
Personal Leave		50%	75%			25%
Holiday & Personal Holiday		50%	75%			25%
Short Term Disability		Full benefit based on hours worked. Lengh of SDI time determined by 50%	Full benefit based on hours worked. Lengh of SDI time determined by 75%	n/a	n/a	25% additional term of disability

Please note: This reflects staff's understanding of the June 3 tentative straw polls by Council Members. New information is posted in purple.

ONGOING - General Fund		June 3 C-Mtg	
Revenue included in MRB: \$ 204,110,513		204,110,513	
Council Changes to MRB Revenues	Amount		Notes
1 Increase anticipated sales tax revenue (each 1% increase = approx. \$500,000)			
2 Adjust anticipated property tax revenue based on latest estimates	600,000		(per May27 briefing)
3 Adjust anticipated sales tax revenue based on latest estimates	(600,000)		(per May27 briefing)
4 Increase anticipated permit revenue			
5 Increase property tax amount (above stabilization amount)			
6 Raise Cemetery Plot Fees (raise by \$100-300 / 232 plots)	23,200	23,200	SS, JTM, CC LG VT, JRL - SS more
7 Increase Fuel Reimbursement for take-home vehicles			
8 Governmental Immunity - property tax levy: +\$1m			CC,VT,EJ,JRL-no; LG,JTM,SS - yes (cut costs 1st)
9 Increase Fee for Youth Programs - full fee unless financial waiver (non-city resident full fare) (+ \$75,000)			all - for Admin review
10 Increase Parking Meter revenue			
11 Eliminate Free Parking on Saturdays (in CBD)			VT,JRL,JT,SS yes
12 Extend parking enforcement hours past 6 p.m. (evenings, increase enforcement)			SS,JTM,JRL,CC,EJ,VT
13 Increase parking meter fees			hold
14 Eliminate Holiday Free Parking = \$100,000			
Total Council Changes to MRB Revenue	23,200	23,200	
Total Revenue Available	204,133,713	204,133,713	
Expenses included in MRB: 204,110,513		204,110,513	
Council Changes to MRB Expenses		June 3 C-Mtg	
15 Fire Department			
16 Restore Structure Fire Response at No.5: +\$470,280	470,280	470,280	
17 (See CERT OPT2) Utilize Captain (from Chief's Office) toward restoring 5's service			
18 Eliminate 3 firefighters - move Admin positions into the field: - \$160,000		(160,000)	VT,EJ,LG,JTM,JRL SS - only if needed
19 CERT			
20 OPTION 1 - MRB (no change)	-		
21 OPTION 2 - Move CERT under Emergency Management Program Director (Net Decrease: \$115,776)		(115,776)	VT,EJ,LG,CC,JRL,SS,JTM
22 Transfer clerical support from Fire Dept. to Emer. Mgmt: \$0	-		
23 Add hourly / RPT funds for teachers / use of retired & civilian personnel: \$TBD	39,264		
24 Eliminate proposed CERT firefighter: - \$56,092	(56,092)		
25 Use proposed CERT fire captain in restoring 5s service: - \$98,948	(98,948)		

Please note: This reflects staff's understanding of the June 3 tentative straw polls by Council Members. New information is posted in purple.

26	Transfer existing CERT firefighter to Emerg Mgmt (with new Director)	-		
27	(CERT) Transfer CERT computer equipment to One-Time Expenses	(13,500)	(13,500)	
28	Youth Programs			
29	OPTION 1 - Move Youth Programs to HAND/CED and reduce management positions (Net Decrease of \$118,780)			SS,VT,EJ,LG - wait for fuller eval
30	Remove Youth Programs Division Director Position: - \$130,000			
31	Eliminate Youth Programs "Program Manager" (reduction of 1 position): \$95,780			
32	Add funding for "Youth Team Leader": +\$10,000			
33	Adjust level of support for HAND Director (Deputy / Clerical / ?): + \$97,000			
34	OTHER OPTIONS - Other Unity Center / Sorenson Center staffing			
35	Eliminate proposed office manager position: - \$58,694	(58,694)	(58,694)	Elim: VTEJLGCCFRLFTMSS
36	Remove Youth Programs Division Director Position: - \$130,000			Proposed by Admin following Jun3 work session to offset fuel costs
37	Other?			
38	Eliminate Bikeways & Trailways Coordinator: -\$75,000			keep
39	Reduce proposed Urban Forestry increase: - \$103,000			keep: VT,LG,JRL, SS elim: EJ CC JTM
40	Move Urban Forestry funding to one-time money & establish match grant pgm	(103,000)		
41	Increase budget for fuel costs	470,000		
42	Reduce General Fund appropriation to the Governmental Immunity Fund	(340,000)		Proposed by Admin following Jun3 work session to offset fuel costs
43	Justice Court - eliminate one of the proposed criminal clerk positions	(50,251)	(50,251)	Elim: SS,VT,EJ,CC,JRL,JTM no: LG
44	Open Space Dog-Off-Leash Enforcement			*Possible one-time
45	Increase to Local First support			one-time
46	Council Office miscellaneous adjustments	(43,597)	(43,597)	
47	Increase budget for interest expense: + \$35,404	35,404		*Offset by interest revenue and adjusted issuance costs
48	CIP appropriation			
49	Additional Parking Enforcement - for possible extended enforcement times (see Revenue Item)	50,000	50,000	* Could be funded by one-time money for trial period
50	Transfer Task of Updating of Salt Lake City Green Website to new staff: -\$20,000	(20,000)	(20,000)	
51	Fund Mid-Year Positions for the full year (recognize one-time savings)			
52	Building & Licensing Deputy: + \$55,000	55,000		* come back to if \$ avail
53	Public Art Program Manager: + \$28,096			
54	Change Public Art Program Manager to RPT position, full year	8,991		
55	Eliminate Vacant Administrative Analyst in CED (savings of \$82,940)		(82,940)	Elim: all okay
56	Eliminate Vacant Victim Advocate in Police (savings of \$67,924)			pending remaining staffing level
57	Reduce cost of Public Art Inventory: - \$5,000	(5,000)		keep: SS,LG, out: VT,
58	Fund Mobile Neighborhood Watch in Police Dept.: + \$5,000	5,000		CDBG over-runs reallocation?

Please note: This reflects staff's understanding of the June 3 tentative straw polls by Council Members. New information is posted in purple.

59 Restore Cleaning Service reductions: +\$120,000			daily restrooms in buildings (public restrooms at Sorenson)
60 Restore Daily Bathroom cleaning - all facilities	54,880		
61 Restore Street Sweeping positions:			
62 3.0 FTE; + \$58,457 each = 175,371	175,371		Fund through transfer from Storm Water Utility Fund
63 1.0 FTE Supervisor; \$63,380			
64 Transfer Irrigation Manager costs for materials & training to one-time	(28,196)		
65 Restore full ULCT Dues	9,310		
66 Reduce funding for the "Official Rumor" publication			
Total Council Changes to MRB Expenses	556,222	(24,478)	
Total Expenses	204,666,735	204,086,035	
	over / (short)	(533,022)	47,678
ONE-TIME			
One-Time Revenue included in MRB:	5,044,803	5,044,803	
One-Time Revenues			
A Savings from eliminating one month of funding for current vacant positions (excl. sworn Police & Fire)	216,851	216,851	
B Savings from funding newly proposed starting August 1 not July 1	80,279	80,279	
C Savings from converting half of current vacant positions insurance coverage from family to double (excl. sworn Police & Fire)	61,380	61,380	
Total Council Changes to MRB Revenue	358,510	358,510	
Total Revenue Available	5,403,313	5,403,313	
One-Time Expenses included in MRB:	1,894,748	1,894,748	
One-Time Expenses			
North Temple Transit Corridor: + \$70,000 (one-time)	70,000		more information needed about costs
Intermodal Hub Small Area Master Plan: + \$150,000 (one-time)	150,000		more information needed about costs
Trap / Neuter / Return			
Increase contribution by \$20,000 for \$30,000 total this year			
Encourage a 3-year contract for \$20,000 / year; total \$60,000		50,000	
Restore Funding for City Lobbyist contract	40,000		
Fund Urban Forestry increase with one-time money & establish matching grant	103,000		
(CERT) Transfer CERT computer equipment to One-Time Expenses	13,500	13,500	
Eliminate apparatus for Fire Station 5 MRB changes	(54,000)		
Additional Land Use attorney resources			

Please note: This reflects staff's understanding of the June 3 tentative straw polls by Council Members. New information is posted in purple.

Transfer Irrigation Manager costs for materials & training to one-time	28,196	
<i>one time -- Large Plans Copier for BSL</i>		
<i>one time -- Arts Council cubicle for new position</i>		
<i>one time -- Transportation Study for Parking Management (Parking Authority)</i>		
<i>one time -- Plan Review Outsourcing</i>		
<i>Justice Court -- remodeling costs of 2nd floor lobby</i>		
<i>Justice Court -- remodeling of attorney client rooms</i>		
<i>Justice Court -- setup costs for additional staff</i>		
<i>one time -- Project Developer Consultant</i>		
<i>one time -- Open Space management plan development</i>		
<i>one time -- Paver repairs, business districts</i>		
<i>one time -- Paver repairs, streets division</i>		
<i>one time -- Vehicles for building maintenance worker in Public services</i>		
<i>one time -- vehicle for parking enforcement officer in Public Services</i>		
<i>one time -- Fleet transfer for new snow fighting equipment</i>		
<i>one time -- Reduce contribution to Governmental Immunity Fund</i>		
<i>one time -- Transfer to Fleet for additional equipment for State roads transfer</i>		
<i>one time -- Envision Utah contribution to Jordan River blueprint</i>		
<i>one time -- STUDY TRAX Street Cars to Sugarhouse</i>		
<i>one time -- IMS Software Development Citywide (CAMP System)</i>		
<i>one time -- Local First Campaign</i>		
<i>one time -- transfer to fleet for paramedic apparatus and equipment</i>		
<i>one time -- Reduce CBD cleaning equipment (in Fleet)</i>		
<i>one time -- Energy Fund for the Future use of remainder of original \$500k in 09</i>		
Total Council Changes to MRB Expenses	350,696	63,500
Use of One-Time \$ toward CIP	3,150,055	3,150,055
Total Expenses	5,395,499	5,108,303
over / (short)	7,814	295,010