

SUMMARY OF BUDGET
REQUIREMENTS
2007 - 2008

DEPARTMENT PARKS/FORESTRY
DIVISION 704 PARKS/FORESTRY

FUND 101 GENERAL

I APPROVE THIS ESTIMATE OF REQUIREMENTS FOR 7-1-07 THRU 6-30-08
AND PRESENT MY REQUESTS FOR APPROPRIATIONS.

DEPARTMENT HEAD:

RWE

| ACCT NO | CLASS | EXPENDED 04 05 | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|---------|-------------------------------|-------------------|-------------------|-----------------|--------------------|----------------------|
| | ORDINARY RECURRING EXPENSES | | | | | |
| | PERSONAL SERVICES | | | | | |
| 706 00 | SALARY & WAGES PERM EMPLOYEES | \$ 325,118 | \$ 529,863 | \$ 476,853 | \$ 417,216 | \$ |
| 707 00 | SALARY & WAGES TEMP EMPLOYEES | 18,413 | 18,085 | 36,900 | 29,440 | |
| 710 00 | FRINGE BENEFITS | 175,316 | 310,230 | 289,802 | 253,274 | |
| | TOTAL PERSONAL SERVICES | \$ 518,847 | \$ 858,178 | \$ 803,555 | \$ 699,930 | \$ |
| | SUPPLIES AND MATERIALS | | | | | |
| 728 00 | OFFICE SUPPLIES | \$ 25 | \$ 125 | \$ 385 | \$ 385 | \$ |
| 730 00 | POSTAGE | 11 | 26 | 50 | 50 | |
| 751 00 | GASOLINE MOTOR OIL ETC | 0 | 481 | 550 | 550 | |
| 757 00 | OPERATING SUPPLIES | 69,136 | 77,289 | 90,809 | 44,195 | |
| 759 00 | PHOTOGRAPHIC SUPPLIES | 7 | 0 | 40 | 40 | |
| 768 00 | UNIFORM LAUNDRY & CLEANING | 2,196 | 4,324 | 5,148 | 4,940 | |
| 783 00 | AGRIC & HORTIC SUPPLIES | 874 | 8,064 | 17,140 | 14,150 | |
| | TOTAL SUPPLIES & MATERIALS | \$ 72,249 | \$ 90,309 | \$ 114,122 | \$ 64,310 | \$ |
| | CARRIED FORWARD | \$ 591,096 | \$ 948,487 | \$ 917,677 | \$ 764,240 | \$ |

| ACCT NO | CLASS | EXPENDED 04 05 | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|------------|-----------------------------------|-------------------|-------------------|-----------------|--------------------|----------------------|
| | BROUGHT FORWARD | \$ 591,096 | \$ 948,487 | \$ 917,677 | \$ 764,240 | \$ |
| | CONTRACTUAL SERVICES | | | | | |
| 801 00 | PROFESSIONAL SERVICES | \$ 430 | \$ 1,121 | \$ 1,585 | \$ 1,485 | \$ |
| 818 00 | CONTRACTUAL SERVICES | 4,078 | 22,197 | 27,210 | 67,288 | |
| 853 00 | TELEPHONE | 481 | 1,075 | 1,264 | 1,264 | |
| 873 00 | TRAVEL & TRAINING | 1,046 | 2,051 | 1,650 | 1,650 | |
| 920 00 | PUBLIC UTILITIES | 32,475 | 46,045 | 50,728 | 57,014 | |
| 936 00 | REPAIRS & MAINTENANCE | 2,410 | 476 | 4,300 | 4,000 | |
| 939 00 | MOTOR VEHICLE OPERATING EXP | 119 | 175 | 3,000 | 3,000 | |
| 947 00 | RENT CITY OWNED MOTOR VEHICLES | 132,268 | 318,867 | 257,240 | 266,479 | |
| 958 00 | DUES & SUBSCRIPTIONS | 90 | 0 | 215 | | |
| | TOTAL CONTRACTUAL SERVICES | \$ 173,397 | \$ 392,007 | \$ 347,192 | \$ 402,180 | \$ |
| | TOTAL ORDINARY RECURRING EXPENSES | \$ 764,493 | \$ 1,340,494 | \$ 1,264,869 | \$ 1,166,420 | \$ |
| | CAPITAL OUTLAY | | | | | |
| 982 00 | MACHINERY & EQUIPMENT | \$ 0 | \$ 4,938 | \$ 10,000 | \$ 22,000 | \$ |
| 982 05 | KNOX FIELD IMPROVEMENTS | 6,005 | 0 | 0 | | |
| | TOTAL CAPITAL OUTLAY | \$ 6,005 | \$ 4,938 | \$ 10,000 | \$ 22,000 | \$ |
| | TOTAL FOR DIVISION | \$ 770,498 | \$ 1,345,432 | \$ 1,274,869 | \$ 1,188,420 | \$ |

ANALYSIS OF BUDGET REQUIREMENTS FOR 07-08

706-00 SALARY & WAGES PERM EMPLOYEES

FUND: 101 GENERAL
 DIVISION: 704 PARKS/FORESTRY

| NO | TITLE | NAME | D.O.H. | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|---|--------------------|--------------------|----------|-------------------|-----------------|--------------------|----------------------|
| ----- PREVIOUS YEARS TOTALS ----- | | | | \$ 529,863 | \$ 476,853 | | |
| 1. | 30% P & F DIRECTOR | EICK, ROBERT W. | 12-11-78 | | | \$ 25,770 | \$ |
| 2. | P & F SUPERVISOR | HICKEY, TIMOTHY | 03-12-90 | | | 51,278 | |
| 3. | EOI | STUDAKER, JAMES | 07-23-76 | | | 44,221 | |
| 4. | EOI | SHEFFER, J.H. | 02-05-90 | | | 43,222 | |
| 5. | EOI | BABCOOK, ROBERT J. | 02-22-88 | | | 43,529 | |
| 7. | EOI | TRAMSKI, D.E. | 05-17-93 | | | 42,301 | |
| 8. | EOI | FRITZ, M. | 05-08-89 | | | 44,221 | |
| 9. | EOI | SMITH, J.E. | 04-12-93 | | | 42,378 | |
| 10. | PARKS REPAIR | HAYES, R.L. | 10-27-75 | | | 46,030 | |
| 11. | TREE TRIMMER | KUHLMAN, J.S. | 11-20-00 | | | 40,206 | |
| 12. | TREE TRIMMER | BRUHNS, KEVIN | 10-08-84 | | | 45,344 | |
| 13. | TREE TRIMMER | HILLOCK, C.J. | 08-30-04 | | | 41,226 | |
| 14. | CLERK TYPIST III | EZEKIEL, K.F. | 02-21-94 | | | 29,898 | |
| OVERTIME: | | | | | | | |
| STORMS: SNOW REMOVAL & EMERGENCY TREE REMOVALS | | | | | | 7,140 | |
| SPECIAL EVENTS/BLIGHT | | | | | | 2,551 | |
| HOLIDAY TRASH PICK-UP PARKS AND MARINAS (SEE 226-530) | | | | | | | |
| DEFERRED COMPENSATION - ICMA (RWE/FIRE) | | | | | | 703 | |
| LESS WAGES CHARGED DIRECTLY TO 226-529 BRUSH | | | | | | 20,976- | |
| LESS WAGES CHARGED DIRECTLY TO 226-530 PUBLIC R/G | | | | | | 46,312- | |
| LESS 11.5% (OF \$482,730) CHARGED TO OTHER MISC ACCTS (I.E., SNOW REMOVAL/ST R-O-W WORK) | | | | | | 55,514- | |
| REDUCED FOR BUDGETARY PURPOSES | | | | | | 10,000- | |
| | | | | | | \$ 417,216 | \$ |

ANALYSIS OF BUDGET REQUIREMENTS FOR 07-08

FUND: 101 GENERAL
 DIVISION: 704 PARKS/FORESTRY

707-00 SALARY & WAGES TEMP EMPLOYEES

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|--|-------------------|-----------------|--------------------|----------------------|
| ----- PREVIOUS YEARS TOTALS | \$ 18,085 | \$ 36,900 | | |
| SEASONAL LABORERS: | | | | |
| 1 P/T TO SUPERVISE CORRECTION CREW - 32 WEEKS (1280 HRS @ \$8.50) | | | \$ 10,880 | \$ |
| 2 P/T SEASONAL LABORERS - 32 WEEKS (2 @ 1280 HRS @ \$7.25) | | | 18,560 | |
| | | | ----- \$ 29,440 | \$ |

730-00 POSTAGE

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|-----------------------|-------------------|-----------------|--------------------|----------------------|
| PREVIOUS YEARS TOTALS | \$ 26 | \$ 50 | | |
| POSTAGE - UPS | | | \$ 50 | \$ |
| | | | \$ 50 | \$ |

751-00 GASOLINE MOTOR OIL ETC

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|--|-------------------|-----------------|--------------------|----------------------|
| ----- PREVIOUS YEARS TOTALS | \$ 481 | \$ 550 | | ----- |
| MOTOR OIL - TRACTORS AND SMALL ENGINES | | | \$ 550 | \$ |
| | | | \$ 550 | \$ |

ANALYSIS OF BUDGET REQUIREMENTS FOR 07-08

FUND: 101 GENERAL
 DIVISION: 704 PARKS/FORESTRY

757-00 OPERATING SUPPLIES

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|--|-------------------|-----------------|--------------------|----------------------|
| PREVIOUS YEARS TOTALS | \$ 77,289 | \$ 90,809 | | |
| POWER EQUIPMENT (HAND OPERATED) TRIMMERS, CHAIN SAWS, LEAF BLOWER, ETC. REPAIR AND REPLACEMENT | | | \$ 5,000 | \$ |
| TRASH BAGS FOR WASTE RECEPTACLES IN PARKS | | | 1,900 | |
| BUILDING CLEANING SUPPLIES: WAREHOUSE & OFFICE | | | 5,000 | |
| RESTROOM SUPPLIES: RIVERSIDE BOAT RAMP RESTROOMS, PORTA JOHNS (INCLUDES SOAP, TISSUE, DEODORIZERS) | | | 700 | |
| PICNIC TABLES - REPAIR AND REPLACEMENT | | | 1,500 | |
| WASTE RECEPTACLES - REPAIR AND REPLACE | | | 700 | |
| REPAIR PARTS - PLAYGROUND EQUIPMENT | | | 4,800 | |
| HAND TOOLS, REPAIR & REPLACEMENT | | | 1,500 | |
| PAINT & WELDING MATERIALS | | | 700 | |
| SIGNS - SAFETY (FOR PROPER USE OF PLAYGROUND EQUIP. & PARK IDENT/HRS OF OPERATION. REPAIR & REPLACE | | | 1,700 | |
| GLOVES, RAIN GEAR, RAKES, SHOVELS | | | 1,470 | |
| SPRINKLER SYSTEM REPAIRS & MAINT. OF PARKS/FLOWER BEDS | | | 1,500 | |
| BALLFIELD MAINTENANCE SUPPLIES (I.E., WATER HOSES, BASES, FIELD SCREENS, CHALKER, BALLFIELD REPLACEMENT LAMPS (\$90.00 EA) | | | 5,000 | |
| FIRST AID SAFETY SUPPLIES | | | 1,300 | |
| BENCHES - REPAIR AND REPLACE | | | 750 | |
| SAFETY SURFACE FOR PLAYGROUND SWINGS & PLAYSCAPES MUST MAINTAIN MINIMUM DEPTH AS REQUIRED BY CPSI STANDARDS. (13 PLAYSCAPES & SWING AREAS) | | | 10,000 | |
| DE-ICER, WAX, AEROSOLS (BATTERY CLEANER), TILE WASP SPRAY, THREAD CUTTING LUBE, TREE WOUND SPRAY | | | 675 | |
| | | | \$ 44,195 | \$ |

759-00 PHOTOGRAPHIC SUPPLIES

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|-------------------------------------|-------------------|-----------------|--------------------|----------------------|
| ----- PREVIOUS YEARS TOTALS | \$ 0 | \$ 40 | | |
| PAPER FOR PRINTING DIGITAL PICTURES | | | \$ 40 | \$ |
| | | | ----- \$ 40 | ----- \$ |

768-00 UNIFORM LAUNDRY & CLEANING

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|--|-------------------|-----------------|--------------------|----------------------|
| PREVIOUS YEARS TOTALS | \$ 4,324 | \$ 5,148 | | |
| UNIFORMS FOR PERSONNEL 10 EMPLOYEES @ \$9.50 PER WEEK EACH X 52 WEEKS | | | \$ 4,940 | \$ |
| | | | \$ 4,940 | \$ |

783-00 AGRIC & HORTIC SUPPLIES

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|--|-------------------|-----------------|---|----------------------|
| <hr style="border-top: 1px dashed black;"/> | | | | |
| PREVIOUS YEARS TOTALS | \$ 8,064 | \$ 17,140 | | |
| FLOWERS, GRASS SEED, SOD, BLACK DIRT ALL PARKS & CITY PROPERTY SEEDING | | | \$ 1,150 | \$ |
| FERTILIZER FOR ALL PARKS - DORMANT OILS | | | 4,000 | |
| WEED CONTROL FOR GRASS, TREES, SHRUBS, FLOWER BEDS, ETC. | | | 1,500 | |
| FERTILIZER AND WEED CONTROL - BALLFIELDS | | | | |
| BLACK DIRT, BRICK DUST, CLAY MIX, BLOCK DUST, AND FIELD MARKER FOR BALLFIELDS | | | 3,500 | |
| TREE REPLACEMENT PROGRAM - CITY PROPERTY/GRANT MATCH | | | 4,000 | |
| | | | <hr style="border-top: 1px dashed black;"/> | |
| | | | \$ 14,150 | \$ |

801-00 PROFESSIONAL SERVICES

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|---|-------------------|-----------------|--------------------|----------------------|
| PREVIOUS YEARS TOTALS | \$ 1,121 | \$ 1,585 | | |
| MEDICAL VISITS, EMERGENCY CHARGES, ETC. | | | \$ 200 | \$ |
| SAFETY SHOES/GLASSES | | | 1,000 | |
| CDL REIMBURSEMENTS | | | 160 | |
| CDL DRUG TESTING | | | 125 | |
| | | | \$ 1,485 | \$ |

818-00 CONTRACTUAL SERVICES

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|--|-------------------|-----------------|--------------------|----------------------|
| PREVIOUS YEARS TOTALS | \$ 22,197 | \$ 27,210 | | |
| PARTS CLEANER SERVICE | | | \$ 160 | \$ |
| DATA PROCESSING CHARGES | | | 2,220 | |
| PHOTO COPIES | | | 500 | |
| SIDEWALK REPLACEMENT AND REPAIR WORST AREAS FOUND AFTER SPRING INSPECTION | | | 1,000 | |
| ESTIMATED: | | | | |
| STUMP REMOVAL COSTS & ROOT CUTTING (CITY PROPERTY) BY PRIVATE CONTRACTOR | | | 17,000 | |
| PORTABLE RESTROOMS: PUMPOUT/DAILY MAINTENANCE OF 26 UNITS (20 REG/6 ADA) X 6 MONTHS | | | 39,468 | |
| SHORT TERM SPECIAL EVENTS (REG UNIT @ \$80 EA) | | | 6,940 | |
| | | | \$ 67,288 | \$ |

853-00 TELEPHONE

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|---|-------------------|-----------------|--------------------|----------------------|
| PREVIOUS YEARS TOTALS | \$ 1,075 | \$ 1,264 | | |
| LOCAL CALL COST AND LONG DISTANCE CALLS | | | \$ 880 | \$ |
| CELL PHONE | | | 384 | |
| | | | \$ 1,264 | \$ |

873-00 TRAVEL & TRAINING

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|--|-------------------|-----------------|--------------------|----------------------|
| PREVIOUS YEARS TOTALS | \$ 2,051 | \$ 1,650 | | |
| PARK PLANNING, MAINTENANCE AND UPKEEP | | | | |
| PARK & PLAYGROUND SAFETY SEMINAR | | | | |
| MICHIGAN PLAYGROUND SAFETY COUNCIL (ALL) | | | \$ 250 | \$ |
| TRAINING & CERTIFICATION | | | | |
| 1. ELECTRICAL HAZARDS AERIAL-AERIAL RESCUE | | | 600 | |
| 2. PROPER PRUNING TECHNIQUES | | | 500 | |
| 3. HEALTH & SAFETY TRAINING FOR FORESTRY PERSONNEL | | | 300 | |
| | | | \$ 1,650 | \$ |

920-00 PUBLIC UTILITIES

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|--|-------------------|-----------------|--------------------|----------------------|
| PREVIOUS YEARS TOTALS | \$ 46,045 | \$ 50,728 | | |
| PRO-RATED SHARE (2/3) OF OFFICE AND WAREHOUSE (HEAT, LIGHTING, WATER, AND SEWER) | | | \$ 12,364 | \$ |
| LIGHTING CHARGES - CITY PARKS - TURNOUTS - RAMPS | | | 38,900 | |
| WATER AND SEWER CHARGES FOR: | | | | |
| 1. RESTROOM (PERMANENT) RIVERSIDE BOAT RAMP AND DRINKING FOUNTAINS ALL PARKS | | | 1,750 | |
| 2. BEAUTIFICATION COMMITTEE HOSE BIBS AND BOULEVARDS SPRINKLER AREAS (31 LOCATIONS) | | | 2,500 | |
| 3. BOULEVARD AND CUL-DE-SAC SPRINKLER AND BIB AREAS | | | 1,500 | |
| | | | \$ 57,014 | \$ |

936-00 REPAIRS & MAINTENANCE

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|--|-------------------|-----------------|--------------------|----------------------|
| PREVIOUS YEARS TOTALS | \$ 476 | \$ 4,300 | | |
| 2/3 PRO-RATED SHARE OF OFFICE & WAREHOUSE MAINTENANCE (REPAIRS TO DOORS, FURNACE, PLUMBING, LIGHTING, ETC.) | | | \$ 2,500 | \$ |
| FENCING REPAIR AND REPLACEMENT - PARKS, BEACHES, BOAT RAMPS, PORTABLE RESTROOMS, BALLFIELDS, ETC. | | | 750 | |
| MINOR REPAIRS - SHELTERS - RESTROOMS - BALLFIELD DUGOUTS, ANNOUNCER'S BOOTHS, ETC. | | | 250 | |
| PARKS LIGHTING MAINTENANCE | | | 500 | |
| | | | \$ 4,000 | \$ |

ANALYSIS OF BUDGET REQUIREMENTS FOR 07-08

939-00 MOTOR VEHICLE OPERATING EXP

FUND: 101 GENERAL
 DIVISION: 704 PARKS/FORESTRY

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|---|-------------------|-----------------|--------------------|----------------------|
| ----- PREVIOUS YEARS TOTALS | \$ 175 | \$ 3,000 | | |
| NORMAL & REGULAR MAINTENANCE COSTS FOR TRACTORS, HUSTLER MOWERS, BEACH CLEANER, CHIPPER AND GENERATOR. INCLUDES: ENGINE, BODY AND DRIVETRAIN REPAIRS, MOWER DECKS, BRAKES, TIRES, BATTERIES & PREVENTIVE MAINT. | | | \$ 3,000 | \$ |
| | | | ----- \$ 3,000 | ----- \$ |

947-00 RENT CITY OWNED MOTOR VEHICLES

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|---|-------------------|-----------------|--------------------|----------------------|
| PREVIOUS YEARS TOTALS | \$ 318,867 | \$ 257,240 | | |
| #71 - DUMP 2 C.Y. 1410 @ 13.56 | | | \$ 19,120 | \$ |
| #72 - DUMP 2 C.Y. 1499 @ 13.56 | | | 20,326 | |
| #73 - TRACTOR W/LOADER 1040 @ 18.74 | | | 19,490 | |
| #70 - TRACTOR/PLOW 1040 @ 31.54 | | | 32,802 | |
| #74 - LEAF-VAC 25CY 259 @ 26.18 | | | 6,781 | |
| #75 - PACKER 6 C.Y. (CHARGED DIRECTLY TO 226-530-947-00) | | | | |
| #76 - TRAILER 806 @ 7.49 | | | 6,037 | |
| #77 - PICKUP 4WHDR W/PLOW 2080 @ 6.42 | | | 13,354 | |
| #79 BEACH CLEANER 520 @ 5.55 | | | 2,886 | |
| #78 VAN 1040 @ 1.61 | | | 1,674 | |
| #400 PICKUP/FULL SIZE 2080 @ 5.35 | | | 11,128 | |
| #401 DUMP TRUCK 2CY W/SALT 852 @ 11.38 | | | 9,696 | |
| #402 HI-RANGER 60' 1040 @ 37.45 | | | 38,948 | |
| #403 BRUSH CHIPPER 853 HRS @ 18.19 | | | 15,516 | |
| #404 DUMP 5 CY 1347 HRS @ 26.23 | | | 35,332 | |
| #408 LOADER 175 HRS @ 37.45 | | | 6,554 | |
| #409 DUMP W/CLAM/10 CY BOX 940 HRS @ 26.23 | | | 24,656 | |
| #411 PICK UP 4X4 2080 HRS @ 6.42 | | | 13,354 | |
| #413 PICK UP 2X4 2080 HRS @ 5.35 | | | 11,128 | |
| #415 VAN 1040 HRS @ 5.35 | | | 5,564 | |
| 13 RADIOS 2080 HRS @ .25 EACH | | | 6,760 | |
| LESS ESTIMATED AMOUNT CHARGED TO OTHER FUNDS - 11.5% OF \$301,106 | | | 34,627- | |
| NOTE: HOURS FOR 403, 404 AND 409 OFFSET BY HRS CHARGED DIRECTLY TO: 226-529-947-00 | | | | |
| | | | \$ 266,479 | \$ |

982-00 MACHINERY & EQUIPMENT

| DESCRIPTION | EXPENDED 05 06 | BUDGET 06 07 | REQUESTED 07 08 | RECOMMENDED 07 08 |
|--|-------------------|-----------------|--------------------|----------------------|
| ----- PREVIOUS YEARS TOTALS | \$ 4,938 | \$ 10,000 | | |
| KNOX FIELD & LINCOLN PARK: IMPROVEMENTS (SS NEIGHBORHOOD REQUEST) PHASE II: PICNIC/BARBECUE AREA, DRINKING FOUNTAIN NEAR PLAYScape AREA, POSSIBILITY OF EXERCISE TRAIL | | | \$ 10,000 | \$ |
| REPLACE HUSTLER LAWN MOWER | | | 12,000 | |
| | | | \$ 22,000 | \$ |