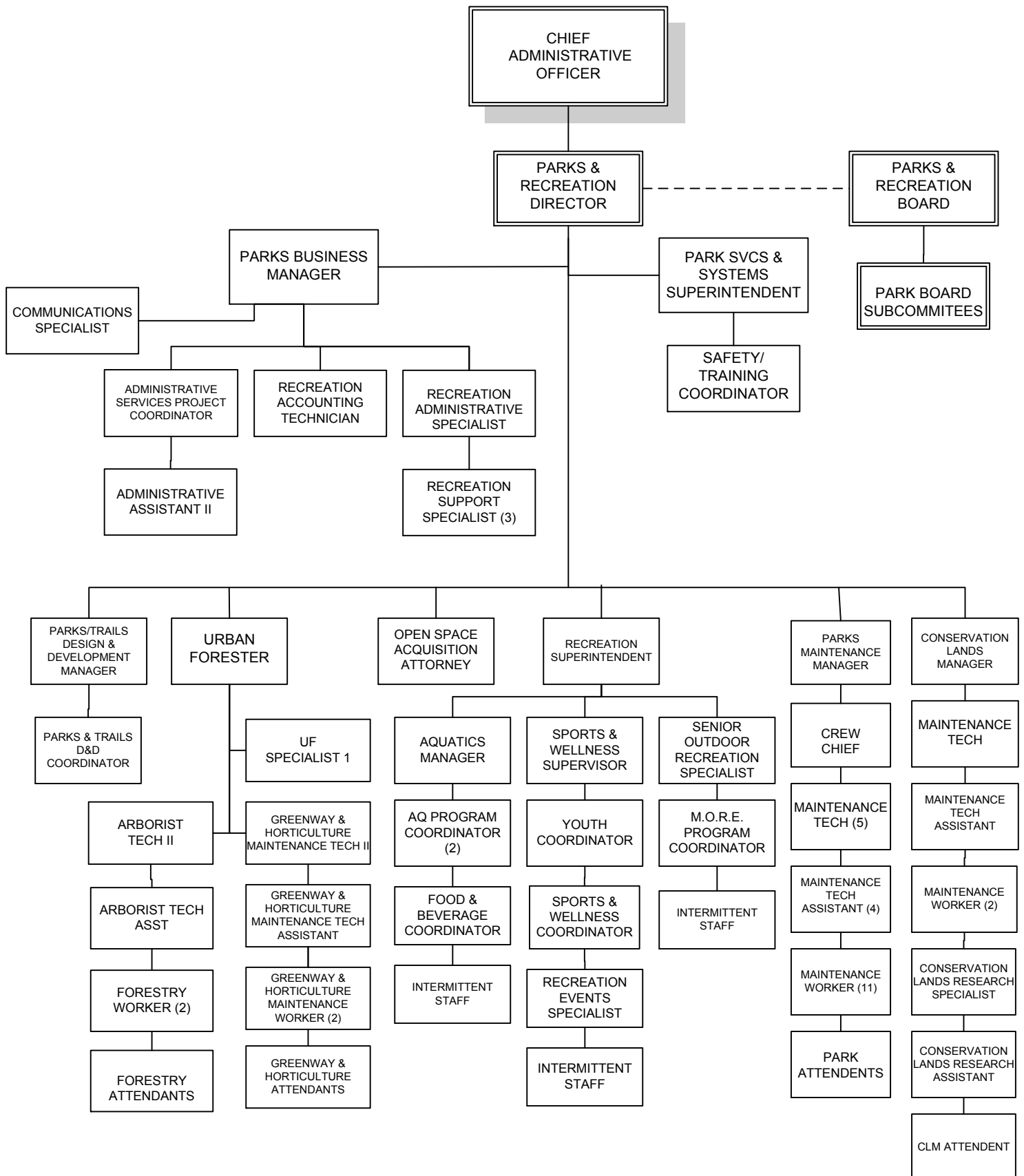




Parks & Recreation



Program Description

Missoula Parks and Recreation is inclusive, serving all, with lands to steward and protect as well as lands and facilities open for use. We build and grow loyal constituents through appropriate communication, quality services, and demonstrated belief in the power of community. We promote quality of life, pride in community, and community engagement in a variety of forms and ways. For everyone, "Parks and Recreation is me"!

City Strategic Plan & Department's Implementation Strategy

Goal #1: Fiscal Sustainability

- Strategy: We will maintain or improve the level of service to citizens.
 - Implement playground inspection schedules utilizing Playground Guardian software and portable tablets.

Goal #2: Harmonious Natural and Built Environment

- Strategy: We will work to provide citizens access to parks, open spaces and the natural environment.
 - Complete Phase I of Jeffrey Park: Installation of utilities, irrigation, interior walks, trees, drinking fountain, trash cans, mutt mitt stations and a plaza.
 - Complete Phase I of Syringa Park Bike Skills Feature: Design and construction of trails and bike features.
 - In conjunction with the Bellevue Neighborhood, complete phase I and II of the Bellevue Bike Skills Park: Phase I: Construction/installation of the Pump track by the Bellevue neighborhood and Phase II is the construction/installation of a Skills Loop.
 - In conjunction with MRA, design and construct the Montana Rail Link Park and connect the Bitterroot branch trail between South Ave and North Ave.

Goal #3: Quality of life for all people in all places

- Strategy: We will make sure that our natural and built environments continue to represent Missoula's values of clean water and clear air.
 - Increase the use of non-motorized transportation by completing the Bitterroot Branch Trail connections from central Missoula to Lolo.
 - Plant/replace 220 trees within the Missoula urban forest by leveraging volunteers and existing park staff.

FINANCIAL SUMMARY

Budget by Object of	Actual	Amended	Actual	Adopted	Increase	Percent
Expenditure Category	FY 2016	FY 2017	FY 2017*	FY 2018	(Decrease)	Change
Personal Services	\$ 2,897,335	\$ 3,052,946	\$ 3,007,813	\$ 3,202,555	\$ 149,609	5%
Supplies	207,392	256,551	246,587	293,077	36,526	14%
Purchased Services	486,447	503,590	415,537	516,625	13,035	3%
Miscellaneous	10,000	17,810	22,810	19,110	1,300	7%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Total	\$ 3,601,174	\$ 3,830,897	\$ 3,692,748	\$ 4,031,367	\$ 200,470	5%

* Un-audited numbers

STAFFING SUMMARY

Title	Actual	Actual	Actual	Adopted
	FY 2015	FY 2016	FY 2017	FY 2018
DIRECTOR	1.00	1.00	1.00	1.00
PARK SERVICES AND SYSTEMS MANAGER	1.00	1.00	1.00	1.00
PARK MAINTENANCE MANAGER	1.00	1.00	1.00	1.00
OPEN SPACE ACQUISITION & GRANTS MANAGER	1.00	1.00	1.00	1.00
PARKS & TRAILS DESIGN & DEVELOPMENT MANAGER	1.00	1.00	1.00	1.00
RECREATION MANAGER	1.00	1.00	1.00	1.00
RECREATION SUPPORT SPECIALIST	1.00	1.00	1.00	1.00
RECREATION SPECIALIST-M.O.R.E.	1.00	1.00	1.00	1.00
SPORTS AND WELLNESS SUPERVISOR	1.00	1.00	1.00	1.00
ADMIN SERVICE MGR/PROJECT COORDINATOR	1.00	1.00	0.90	0.90
CONSTRUCTION PROJECT COORDINATOR	1.00	1.00	1.00	1.00
URBAN FORESTER	1.00	1.00	1.00	1.00
CONSERVATION LAND MANAGER	1.00	1.00	1.00	1.00
ADMIN SERVICE MGR/PROJECT COORDINATOR	1.00	1.00	1.00	1.00
ADMIN III - 100 HICKORY	1.00	1.00	1.00	1.00
RECREATION SUPPORT SPECIALIST	1.00	1.00	1.00	1.00
COMMUNICATION SPECIALIST	0.75	0.75	0.75	0.75
SAFETY/TRAINING COORDINATOR	0.83	0.83	0.83	0.83
MORE COORDINATOR	0.89	0.89	0.89	0.89
YOUTH COORDINATOR	0.83	0.83	0.83	0.83
SPORTS AND WELLNESS COORDINATOR	-	-	0.25	0.25
RECREATION SUPPORT SPECIALIST	-	-	-	0.25
ARBORIST	1.00	1.00	1.00	1.00
ARBORIST ASSISTANTS	1.66	1.66	1.66	0.83
MAINTENANCE TECHNICIAN ASST	4.17	4.15	4.15	4.15
MAINTENANCE WORKERS	7.25	7.20	7.50	7.50
MAINTENANCE TECHNICIAN	8.00	8.00	7.00	7.00
CREW CHIEF	-	-	1.00	1.00
PARK ATTENDANT	5.58	6.41	6.49	6.49
FORESTRY WORKER	0.83	-	-	-
INTERMITTENT POSITIONS (RECEIVE NO BENEFITS)				
OFFICIALS	0.81	0.81	0.81	0.81
LEVEL 1 INTERMITTENT RECREATION	0.38	0.38	0.38	0.38
LEVEL 2 INTERMITTENT RECREATION	2.84	2.83	2.84	2.84
LEVEL 3 INTERMITTENT RECREATION	1.32	1.32	1.32	1.32
LEVEL 4 INTERMITTENT RECREATION	2.69	2.76	4.55	5.09
LEVEL 5 INTERMITTENT RECREATION	1.10	1.10	1.03	1.16
LEVEL 5 SPECIALTY INSTRUCTOR - KIA	0.01	0.01	0.01	0.31
PHONE RECEPTIONIST	0.41	0.41	0.41	-
Total	57.35	57.34	59.60	59.58

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Adopted FY2018
1 . Expansion of Recreation services				
Increase # of participants in Rec programs	13,187	13,846	19,213	20,000
Increase amount of funding for Scholarships	\$ 18,401	\$ 32,000	\$ 34,531	\$ 35,000
Increase # of Volunteer Hours	1,309	8,500	10,896	12,000
2 . Increase Number of Shelter reservations				
Number of Shelter/permits	437	538	518	525
Number of People Served	19,503	22,596	20,333	22,000
3 . Develop Park and Trail Standards	55%	75%	100%	100%
4 . Amount of external funds leveraged *	\$ 149,570	\$ 27,037,000	\$ 13,750,000	\$ 150,000

* Funds include but not limited to: Grants; Donations; Bonds; etc..

Workload Indicators

Indicator	Actual FY2015	Actual FY2016	Actual FY2017	Adopted FY2018
MAINTENANCE				
1 . Number of lights maintained	427	427	496	550
2 . Number of restrooms maintained	32	32	35	38
3 . Number of athletic fields maintained	37	37	43	49
4 . Number of playgrounds maintained	33	34	38	39
5 . Number of irrigation systems maintained	114	114	116	118
6 . Number of dog parks maintained	3	3	3	4
7 . Number of benches maintained	234	235	235	240
8 . Number of signs maintained	72	72	72	72
9 . Acres of turf irrigated	387	399	452	475
URBAN FORESTRY				
1 . Number of trees planted by staff	150	150	160	160
2 . Number of trees planted by Volunteers in Planting (TFM)	^	^	58	60
3 . Number of mature trees pruned by staff	250	250	1,157	750
4 . Number of young trees pruned by Volunteers in Pruning (TFM)	^	^	1,638	1,500
5 . Number of high risk trees removed	79	30	222	200
6 . Miles of paved commuter trails maintained	22	23	28	29
7 . Number of annual flow ers planted	260	5,220	3,184	3,000
8 . Number of plants grow n in-house	^	^	975	975
9 . Number of shrubs and perennials planted	^	^	216	216
10 . Number of bridges maintained	^	^	8	16*
11 . Miles of greenway maintained	^	^	48	48
12 . Number of landscape acres maintained	^	^	54	54
13 . Number of Plazas maintained	^	^	2	2
CONSERVATION LANDS				
1 . Number of acres thinned on CL for fuel reduction	104	120	120	120
2 . Number of acres surveyed on w hich w eed w ere sprayed	500	500	500	500
3 . Number of acres grazed for w eed control on CL	900	1,180	1,180	1,180
4 . Number of trailheads maintained	49	49	49	49
5 . Miles of conservation trail maintained	48	48	48	52
6 . Number of acres reseeded on CL	130	128	128	128
7 . Number of trailheads maintained CL	35	35	35	35
8 . Number of access points maintained CL	31	31	31	31
9 . Number of kiosks	6	5	5	5
10 . Number of signs maintained	199	199	199	199
11 . Number of native plants planted on CL	992	992	992	992
12 . Number of acres of w eeds hand pulled CL	9	20	20	20
13 . Number of benches maintained	14	14	14	14
14 . Number of bridges	5	5	5	5

^ Historical information unavailable

* Updated with actual number for FY 2018

2018 Budget Highlights

The Department is thankful the Fiscal Year 2018 budget process provides opportunities to submit funding requests for Capital Improvements and Service Enhancements to better serve the residents of our community.

The Department continues to examine itself and initiate changes to improve the way in which we do business and deliver services to the community. Changing maintenance practices; providing new tools like the Urban Forestry Management Plan, Park Design Standards; developing and sustaining partnerships; leveraging funds; promoting volunteer opportunities; seeking sponsors for events; soliciting donations and grants are just some of the ways the Department is working to meet City goals.

In addition to City Strategic Goals, the Parks & Recreation Department's FY2018 requests were developed around, and prioritized, using foundational guidelines: Ensure Public Safety; Meet Legal Mandates; Address Preventative Maintenance, Maintain Existing Infrastructure, Leverage Funds; and, Add Capacity or Services. Projects and enhancements that meet all or most of these guidelines were prioritized above those that did not.

The Department's highest priorities in the proposed FY2018 budget requests places emphasis on providing programming and opportunities for all Missoula citizens; seeking adequate funds to sustainably maintain facilities to meet user demands; and, secure resources to maximize the life of existing park resources and infrastructure.

The Department's top goals for FY2018 include:

- To ensure continued growth and success it will be necessary to look at the overall department to determine what level of staffing is needed to maximize efficiency and productivity
- Implement playground inspection schedules using Playground Guardian software and tablets
- Complete two year review of the 2015 Urban Forest Master Management Plan
- Finalize and adopt recreation use plans for the recently acquired South Hills Spur Property.
- Park Master Plan Implementation as funds permit for Hellgate, Syringa, Bess Reed/East Caras, Parks
- Streamline Development Review Process
- Update the 2006 Open Space Plan and the 2004 Master Park Plan.
- Implementation of Park Asset Management and Turf Management Plans
- Streamline Special Use permitting process and revise scholarship program procedure
- Expand outdoor and sports and wellness program offerings
- Continue to develop department wide capacity and enhance relationship with intra-departmental efforts
- Continue to grow partnerships with user groups, agencies, business and neighborhoods related to initiatives and pending projects

Program Description

This program encompasses a city-wide park district entitled "CITY OF MISSOULA PARK DISTRICT NUMBER 1" designed to maintain the base level of service (FY09) provided to all city residents. An annual assessment will be established for the purpose of funding and/or financing costs associated with providing services including but not limited to: (1) Maintenance, repair, replacement, upkeep, installation, improvement, operational enhancement, construction, reconstruction, acquisition of land and/or (2) Implementation of measures required to maintain public health safety or meet legal or regulatory requirements, and/or (3) Purchasing, replacing and/or maintaining equipment, tools or vehicles used to carry out the functions described herein, and/or (4) Any other functions, labor, supplies and/or materials necessary for management and maintenance of City-owned facilities, lands and equipment under the responsibility and care of the City of Missoula Parks and Recreation Department including but not limited to: Public Parks and Park areas (as described in the master Parks and Recreation plan for the greater Missoula area, Recreation facilities, trails, open space (as defined by the City of Missoula Urban Area Open Space Plan), urban forest, medians, boulevards, pathways, sidewalks, public easements and other facilities located in the City and/or owned by the City; and providing for other matters properly relating thereto.

City Strategic Plan & Department's Implementation Strategy

Goal #1: Fiscal Sustainability

We will work to continually inventory, evaluate and enhance the infrastructure and assets under the purview of Parks and Recreation and strive to develop interdepartmental efficiencies where the stewardship of infrastructure and assets overlap. We will continue to build relationships with key community institutions

1. Strategy:
 - Secure adequate ongoing funding to ensure Fort Missoula Regional Park can be maintained into the future as a state of the art regional park and recreation destination
 - Work to implement goals outlined in Park and Recreation plans
 - Adopt additions to Park and Recreation Design Manual

Goal #2: Harmonious Natural and Built Environments

We will continue to invest in planning and execution of existing plans and that our plans and policies encourage development that reflects community values.

2. Strategy: Review and update Plans per recommendations
 - Update Master Park Plan and Urban Area Open Space Plan
 - Update Urban Forest Master Management Plan
3. Strategy: implementation of approved community plans:
 - Management Plans: Urban Forest Master Management Plan, Conservation Lands Management Plan, Park Asset Management Plan, Turf Management Plan, Mater Park Plan
 - Design standards – medians, boulevards, trees – adopted in FY 2016 and implemented in design review. Additional standards and updates occurred in FY17
4. Strategy: enhance the quality of our green infrastructure
 - Addition of South Hills Spur Trails to the City of Missoula Conservation Lands.
 - Adoption of Design Standards Manual

FINANCIAL SUMMARY

Budget by Object of Expenditure Category	Actual FY 2016	Amended FY 2017	Actual FY 2017*	Adopted FY 2018	Increase (Decrease)	Percent Change
Personal Services	\$ 190,958	\$ 316,839	\$ 315,807	\$ 374,326	\$ 57,487	18%
Supplies	201,226	187,985	190,563	185,326	(2,659)	-1%
Purchased Services	353,210	268,116	259,044	272,286	4,170	2%
Miscellaneous	-	168,214	168,214	333,894	165,680	98%
Debt Service	210,605	301,546	350,480	205,734	(95,812)	-32%
Capital Outlay	93,020	70,000	64,128	70,000	-	0%
Total	\$ 1,049,018	\$ 1,312,700	\$ 1,348,236	\$ 1,441,566	\$ 128,866	10%

* Un-audited numbers

FY 2018 Budget Highlights

The approved increase in Park District #1 funding for FY 2018 will provide for improvement in core parks and greenways and maintenance services particularly where those services were reduced in past years. Priorities include but are not limited to:

Conservation Lands Management - Funding for Trails/Trailhead

- Allow for proactive trail and trailhead design, improvements, trail re-routes and long-term cyclical maintenance. Ensure trailheads are maintained at an acceptable level to ensure public safety, security and are consistent with adopted City laws. In 2014, citizens ranked "trail maintenance" as the number one recreational management priority on conservation lands. In 2015, CLM crews mapped 53.6 mi. of designated trails (18% growth since 2008), 19.8 mi. of user created trails (100% growth since 2008) and documented 351 individual problems on CL trails. This program easily has a 10 year backlog of trail maintenance & reroutes. Investing in our trails and trailheads now will ensure responsible recreation management as Missoula's population grows
- Develop internal standard operating procedures, more detailed work plans and new employee training materials for the CLM program.
- Finalize and adopt recreation use plans for the newly acquired South Hills Spur Property.

Park Maintenance

- Inventory all park assets according to Park Asset Management Plan
- Completion of Janette Rankin park restoration
- Procure and Install all items for Fort Missoula Regional Park
- Kiwanis Park – Install multi sports field and backstop
- Enhance/renovate restrooms in all parks
- Revise Herbicide spraying contract and solicit for bids for a three year term
- Focus on deferred turf care, proper irrigation, fertilization, aeration, weed control and top dressing of the Parks system turf areas. Areas which were cut to reallocate available funds to fuel & utilities or to adjust for reduced budget.
- Routine maintenance of playgrounds, asphalt, park infrastructure to ensure safety and proper upkeep of the systems assets.

Urban Forestry, Greenways & Horticulture

These funds will be utilized to perform maintenance on right of ways, medians and trails which have not been funded in previous years.

- Turf cares, plant bed vegetation, weed control and general upkeep of areas has been from funds tapped from other programs. Funds are needed to ensure maintenance resources are adequate to revitalize and sustain these existing community assets.

- Increased frequency of maintenance for landscaped rights-of-way to better keep up with weed growth, with an emphasis on Reserve Street Medians, Higgins Street Roundabout, and 39th Street medians. Pothole and minor pavement repairs and maintenance for asphalt commuter trails.
- Reorganize priorities and incorporate the following new sites: L2M section of the Bitterroot Trail, South Reserve Crossing, Missoula Art Park and Kim Williams undercrossing section of the Milwaukee Trail
- Implement a sign and signal clearance program
- Update the tree inventory
- Improve and expand the gravel bed nursery
- Continue risk tree analysis and risk tree removal
- Develop new avenues to recycle tree removal wood
- Continue pruning young trees with poor structural form through Volunteers in Pruning (VIP) program.
- Complete two year review of the forest master management plan
- Update MMC 12.28,12.32 and 12.48

Parks Asset Management Program

- Repair of damaged trails, damaged or vandalized playground, and/or the repair of shelters allows the Department to mitigate potential safety and liability concerns.
- Implementation Plan for Cyclical Maintenance of Infrastructure -Funds will be utilized in the development of a long-range plan to address developed park infrastructure and amenities that require major work or replacement due to: Public safety concerns, age, condition, code compliance, and to sustainably manage park maintenance costs.

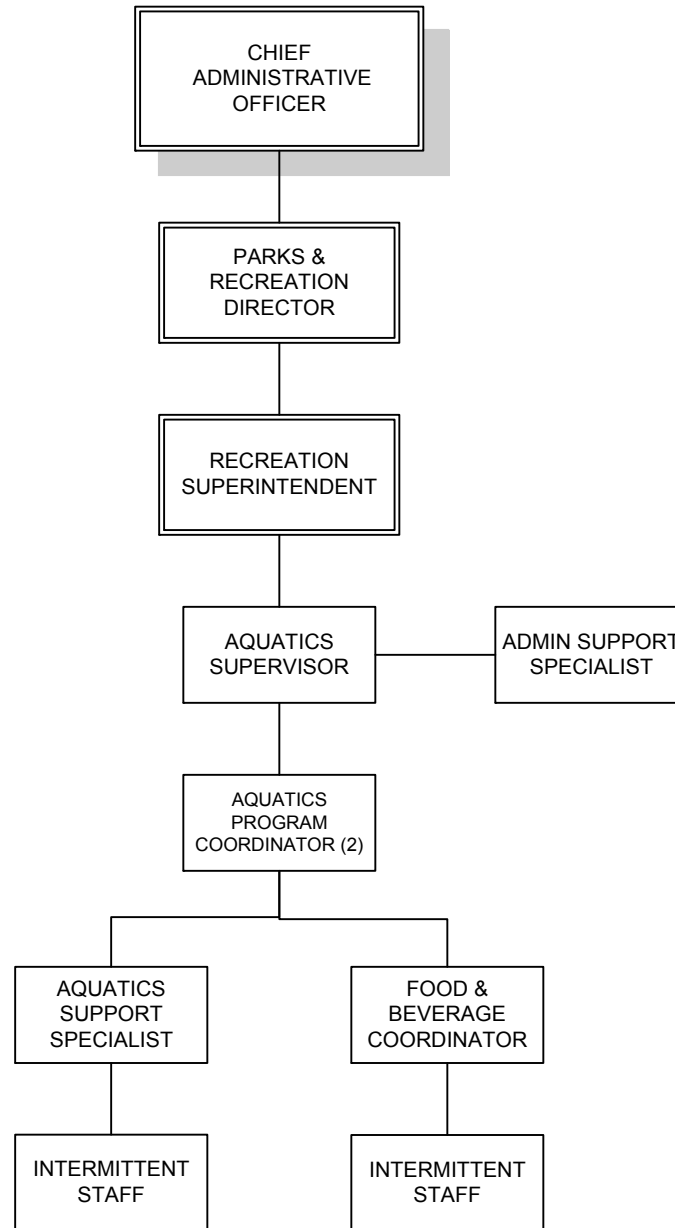
A number of parks, trails, conservation lands, and ROW improvements have been added making the added park district funding critically important to maintaining a system that contributes significantly to Missoula resident's quality of life, as well as our community's economic and environmental sustainability.

STAFFING SUMMARY

Title	Actual FY 2015	Actual FY 2016	Actual FY 2017	Adopted FY 2018
COMMUNICATION SPECIALIST	-	-	0.25	0.25
MORE COORDINATOR	-	-	0.11	0.11
BUSINESS MANAGER	-	-	0.66	1.00
ARBORIST ASSISTANT	-	-	0.17	0.17
FORESTRY WORKER	-	-	2.17	3.00
RESEARCH SPECIALIST	-	0.75	0.89	0.89
MAINTENANCE WORKERS	0.60	-	1.11	1.21
INTERMITTENT POSITIONS (RECEIVE NO BENEFITS)				
LEVEL 4 INTERMITTENT PARK MNTC	0.46	0.46	1.78	0.46
LEVEL 4 INTERMITTENT CLM	0.46	1.06	-	0.86
LEVEL 4 INTERMITTENT URBAN FORESTRY	0.46	0.46	-	0.46
LEVEL 5 INTERMITTENT RECREATION	-	-	0.08	0.08
	-	-	-	-
Total	1.98	2.73	7.22	8.49



Aquatics Division



Program Description

The goal of this activity is to provide quality aquatics programs, opportunities and facilities for citizens of all ages, interests, and abilities thus giving every resident as well as guests an opportunity for lifetime leisure skills, water safety skills and active, healthy life styles.

City Strategic Plan & Department's Implementation Strategy

Goal #1: Fiscal Sustainability

- Strategy: We will maintain or improve the level of service to citizens.
 - Operational goal for new mobile kitchen is to provide a \$30,000 net increase in concessions revenue sales annually, after a 3 year payback for the purchase of the equipment/trailer.
 - We will continue cooperate with Missoula Aquatic Club to provide access to private rental of the 50m pool for Swim Team practice.

Goal #2: Harmonious natural and built environment

- Strategy: We will make sure that our natural and built environments continue to represent Missoula's values of clean water and clean air.
 - Continue to research and implement energy reduction programs; currently replacing Splash Deck feature pump motors with Variable Frequency Drive motors that allow for energy conservation and reduced maintenance.

Goal #3: Quality of life for all people in all places

- Strategy: We will support plans and programs that promote a healthy lifestyle for Missoula's citizens.
 - Promote healthy Aquatics Programs

We will use the new Grill Trailer kitchen to increase the amount of menu items that are created from scratch. Using fresh foods as much as possible.

FINANCIAL SUMMARY

Budget by Object of Expenditure Category	Actual FY 2016	Amended FY 2017	Actual FY 2017*	Adopted FY 2018	Increase (Decrease)	Percent Change
Personal Services	\$ 722,210	\$ 681,213	\$ 762,074	\$ 771,813	\$ 90,600	13%
Supplies	181,705	213,500	235,907	213,500	-	0%
Purchased Services	258,675	322,706	275,496	343,057	20,351	6%
Miscellaneous	504,132	12,000	515,204	16,647	4,647	39%
Debt Service	-	-	-	-	-	
Capital Outlay	-	35,000	-	35,000	-	0%
Total	\$ 1,666,722	\$ 1,264,419	\$ 1,788,681	\$ 1,380,017	\$ 115,598	9%

* Un-audited numbers

STAFFING SUMMARY

Title	Actual FY 2015	Actual FY 2016	Actual FY 2017	Adopted FY 2018
AQUATICS STAFF				
AQUATICS SUPERVISOR	1.00	1.00	1.00	1.00
AQUATICS PROGRAM COORDINATOR	2.00	2.00	2.00	2.00
REC ADMIN SPECIALIST	1.00	1.00	1.00	1.00
REC SUPPORT SPECIALIST	0.75	0.75	0.75	0.75
FOOD AND BEVERAGE CORRINATOR				0.50
LEVEL 1 INTERMITTENT RECREATION	1.20	1.96	1.96	1.95
LEVEL 2 INTERMITTENT RECREATION	2.50	7.53	4.59	2.92
LEVEL 3 INTERMITTENT RECREATION	6.50	4.55	6.53	6.40
LEVEL 4 INTERMITTENT RECREATION	2.18	4.23	4.23	3.73
LEVEL 4 CONCESSION CAPTAINS				0.58
LEVEL 5 INTERMITTENT RECREATION	5.50	0.22	1.16	2.83
LEVEL 5 INTERMITTENT SPECIALTY INSTRUCTOR	0.50	0.39	0.41	0.46
PART TIME CASHIER		-	-	-
PART TIME CUSTODIAN	0.75	0.25	0.25	-
Total	23.88	23.88	23.88	24.12

Highlights

Splash Montana and Currents Aquatics Center continue to be extremely popular recreational facilities with all age groups. "The Lake" 50-meter pool is heavily utilized by fitness swimmers and the local competitive swim teams. Splash Montana continues to host several special swim events each year at The Lake, including the Firecracker Swim Meet and the Wild Fire Kids Triathlon.

Accomplishments include:

- ❖ Completed Lazy River Tile Project
- ❖ Increased per capita Gross Food Sales at Splash by 28 cents
- ❖ Splash Montana listed as Best Place for Kid's Fun finalist in the Missoula Independent's Best of Missoula 2016.
- ❖ Best Ever Gross Swim Lesson and Private Lesson Revenue at Currents.
- ❖ Successfully promoted and operated first "Dive In Movie" at Currents Aquatics Center

Goals for 2018

- ❖ Continue to increase Swim Lesson revenue through booking a greater number of private lessons for individuals who prefer one on one instruction.
- ❖ Increase Swim Lesson and General Admission revenue through booking a greater number of daycare and youth organizations for swim lessons and recreational swim trips.
- ❖ Increase per Capita food sales at Splash Montana and establish shoulder season revenue stream through food sales utilizing mobile grill.

Aquatics Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2015	Actual FY 2016	Actual FY 2017	Adopted FY 2018
1 . Increase sale of punch card and drop in visits	\$ 575,988	\$ 504,071	518417*	\$ 545,000
2 . Implement cyclic maintenance program at Splash and Currents to be funded through subsidy and reserve balance.	\$ 35,000	\$ 35,000	\$ 103,210	\$ 56,000
3 . Increase Avg \$ per person spent after entry at Splash Montana	\$ 2.66	\$ 3.11	\$ 3.07	\$ 3.15

* Punchcard revenue entered as Pass revenue for April, May and June of FY17 due to transfer to Rec Trac set up error

Workload Indicators

Indicator	Actual FY 2015	Actual FY 2016	Actual FY 2017	Adopted FY 2018
1 . Number of daily admissions at Currents	43,603	48,608	47,535	50,000
2 . Number of daily admissions at Splash	60,555	40,799	48,796	50,000
3 . Number attending swim lessons at Currents	9,956	10,422	9,425	10,600
4 . Number attending swim lessons at Splash	3,280	3,142	3,512	3,550
5 . Total Attendance includes rentals and passes	187,908	172,353	168,130	180,000
6 . Splash concessions revenue.	\$ 201,265	\$ 153,901	\$ 190,050	\$ 195,000