



**Park Board Agenda**  
**Monday, March 13, 2023, 7:00 p.m.**  
**Kirkwood Community Center**  
**111 South Geyer Rd.**



**CITIZEN COMMENTS** *(See instructions on the previous page for offering a comment. The public comment portion of the meeting is an opportunity to hear comments from citizens. It is not a question and answer session and the Park Board will not respond to comments or answer questions during the comment period. The Chairperson may refer any matter to staff or hold discussion during the "Other Matters" section of the meeting).*

**I. APPROVAL OF FEBRUARY 27, 2023 MEETING MINUTES**

**II. COMMITTEE ASSIGNMENTS/REPORTS**

- a. Trail Committee

**III. UNFINISHED BUSINESS**

- a. Strategic Plan Update
- b. Park Board Officer Nominations

**IV. NEW BUSINESS**

- a. Approval of Fiscal Year 2023-24 Park Fund Budget
  - i. Capital Expense Revision
  - ii. Additional Full Time Maintenance I position
- b. Approval of Goose Control Contract Renewal FY23-24
- c. Approval of Mowing Contract FY23-24
- d. Other Matters

**V. SUPERINTENDENT OF PARKS, HEAD RANGER AND VOLUNTEER COORDINATOR REPORTS**

**VI. DIRECTOR'S REPORT**

**VII. BOARD MEMBER COMMENTS**

**VIII. ADJOURNMENT**

**Next Meeting – April 17, 2023**

**Staff Liaison:** Kyle Henke. Phone: 314.822.5856 Email: [henkekk@kirkwoodmo.org](mailto:henkekk@kirkwoodmo.org)

**Chair:** Ellen Edman

**Accommodation:** The City of Kirkwood is interested in effective communication for all persons. Persons requiring an accommodation to attend and participate in the meeting should contact the City Clerk at 314-822-5802 at least 48 hours before the meeting. With advance notice of seven calendar days, the City of Kirkwood will provide interpreter services at public meetings for languages other than English and for the hearing impaired. Upon request, the minutes from this meeting can be made available in an alternate format, such as a CD, by calling 314-822-5802.

From the desk of:  
Kyle Henke, Director of Parks and Recreation  
111 S. Geyer Road, Kirkwood, MO 63122  
Phone: 314-822-5856 Fax: 314-984-5931  
E-mail: henkekk@kirkwoodmo.org



## Memo

To: Kirkwood Park Board  
From: Kyle Henke  
Date: March 9, 2023  
Re: March 13, 2023 Agenda Memo

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### Committee Reports

Foundation Committee – The Foundation Committee met on March 7. Draft Minutes are included in the packet. Alvin will provide an update.

Finance Committee – No meeting took place. Reminder of the timeline outlined by the finance committee. The plan included a public hearing and discussion at the February 27 meeting. Passage of the budget at the March 13 meeting to become effective April 1, 2023.

### Unfinished Business

Strategic Planning Update – This represents the monthly opportunity to provide updates on any actions taken regarding the strategic plan.

Park Board Officer Nominations – Current bylaws indicate elections for Park Board are to be held at the regular Board Meeting in April. In line with previous years, one or two park board members compiled a slate of future officers who are interested in running for Park Board President, Vice President and Treasurer. Park Board members can also nominate other members at this time. During the April Park Board meeting a vote will take place and the new or returning officers will assume their roles in May. As a reminder, any newly appointed Park Board members will join the board in June if any current members term out. Generally, two full terms (two, three-year terms) is the standard for Park Board members.

## **New Business**

Approval of Fiscal Year 2023-24 Park Fund Budget – The Board needs to take formal action to approve the Draft Park Fund Budget. It would be helpful to include in the motion that the revised budget, includes the adjustments below and encompass a total operating and capital cost of \$2,283,743 and revenues of \$2,149,440.

An adjustment of \$8,000 to the Small Capital account going from \$5,000 to \$13,000 is included in the totals above. The additional amount will only be spent should bench donations be made. This adjustment also eliminates the need to use funds from an operating budget account, 201-5101-452-61-15 Building/Grounds Material, which should be reserved for ongoing maintenance items in all parks.

The Optimist Club of Kirkwood continues to be a partner with Kirkwood Parks. The Club recently donated \$3,000 to help repair the Gazebo at McEntee Memorial Park. Total estimated project cost is \$7,000. The donated funds will show as revenue in FY23 and ultimately end up in the Park Fund balance. However, the expense will need to come out of FY24. An adjustment of \$7,000 to the Building Improvements account going from \$60,000 to \$67,000 is included in the totals above.

Total proposed adjustment of \$15,000.

As a reminder, this budget also includes the addition of one Full Time Maintenance I position. The base pay for the position is \$37,166. Estimated payroll taxes are \$6,427. Estimated health benefits are \$14,386. The estimated total for adding one full time position is \$57,979. The additional cost is offset by the reversal of the voluntary reduction of property tax that was approved by council. As a reminder the estimated increase in revenue is estimated to be \$350,000.

Approval of Goose Control Contract FY23-24 - Our existing contract for goose control in Kirkwood Park is up for renewal with the current provider. Staff is seeking approval in the amount of \$4,400 to renew the contract with Gateway Goose Control for the period April 1, 2023 through March 31, 2024.

Approval of Outer Parks Mowing Contract FY23-24 – This represents the continuation of contract mowing for outlying parks, excluding Kirkwood Park. Procurement conducted the bid process and staff established B's Lawn Service as the most responsible bid amount. Staff recommends that a contract for the 2023 mowing season be entered into with B's Lawn Service for \$63,910, of which \$4,060 of the total will be funded by the City's General fund for mowing at KPAC.

Maintenance Report – Curt's report is included. As well as a Report from Ron Hall, Head Park Ranger. Kylie Christanell's, Volunteer Coordinator, report is included in the packet.

Director's Report – My report will include information on the following:

- Mitchell Park Master Plan Public Meeting March 30<sup>th</sup> 6:30 – 8:00 P.M.
- Recreation Staff Position Filled
- Greentree Sponsor and any related updates
- Quarterly Financial Report



**Park Board  
Meeting Minutes  
Monday, February 27, 2023, 7:00 p.m.  
Kirkwood Community Center Room 202**



**IN ATTENDANCE:** The meeting was called order at 7:00 p.m. with President Ellen Edman, Steve Ostrowski, Alvin Reid, Nate Wurtz, Jordan Wienke, Kathy Paulsen, Barbara Feiner, Christopher Molitor and Staff Liaison Kyle Henke and Curt Carron in attendance.

**I. PUBLIC HEARING ON PROPOSED FISCAL YEAR 2022-23 PARK FUND BUDGET**

Recessed to public hearing regarding Park Fund Budget

Allan Hopefl, 12 Orchard Way, commented that the proposed property tax revenue seems low considering the reversal of the voluntary reduction and reassessments.

**II. CITIZEN COMMENTS**

None

**III. INTRODUCTION OF NEW PARK BOARD MEMBER**

a. Ellen introduced Christopher Molitor. He has joined the Park Board this month.

**IV. APPROVAL OF JANUARY 23, 2023 MEETING MINUTES**

A motion made by Kathy Paulsen to approve the January 23, 2023 meeting minutes, seconded by Barbara Feiner. Motion approved unanimously.

**V. COMMITTEE REPORTS**

a. Trail Committee – Barbara discussed the last meeting of the trail committee. Kyle discussed a recent meeting with the Sierra Club and a possible path forward.

**VI. UNFINISHED BUSINESS**

a. Strategic Goals Update - None

**VII. NEW BUSINESS**

a. Purchase Delay of ¾ Ton Pickup with Lift Gate

A motion made by Jordan Wienke to reappropriate \$48,811 in account 201-452-75-05, PF 2307 to the same account FY23-24. Seconded by Nate Wurtz. Motion approved unanimously.

b. Officer Nominations – Alvin Reid and Kathy Paulsen volunteered to put together a list of those interested in running for President, Vice President and Treasurer.

**VIII. SUPERINTENDENT OF PARKS REPORT**

a. Curt discussed the Superintendent of Parks' report.

**IX. DIRECTORS REPORT**

a. None

**X. BOARD COMMENTS**

Alvin Reid said the Foundation Committee will be setting up a meeting soon.



Curt discussed the Optimist Clubs donation to repair the gazebo at McEntee park.

Ellen Edman spoke about the Park Fund Budget and how fortunate Kirkwood is to have a well-funded park system.

**XI. ADJOURNMENT** – The meeting was adjourned at 7:36 p.m.



# **MAINTENANCE REPORT FOR MARCH 2023**

## **For period Feb 28 through March 13**

### **NEW STAFF MEMBER:**

One of our recent hires (replacement) has come on board and is working out very well. Kyle Walls is a young guy and is quick to pick up routine and operation. His father works as the Building Services Supt. for the City. Our second (replacement) hire comes on board March 13. Ande Clemens has grounds maintenance experience working for a big commercial operation. We expect her to perform well and give us that eye to detail that we need working within all the smaller neighborhood parks.

### **ALMOST A FLOOD...**

The Meramec made a charge at flood stage last week but fell short of overtopping the banks. The heavy rain we had in a single 24hr period rolled through and did no damage. We had prepared for it and thankfully just surface flooding closed some fields and one roadway. The forecast for this spring does anticipate a minor to medium event before the end of April.

### **TRAIL WORK:**

We spent a couple days applying wood chips to the major trail beds in Kirkwood Park. This included trails from Dia. 6 down to Rifle Range Road. This week we moved to Emmenegger Park and are working our way through hilly trails from the paved loop all the back to the other end of the paved loop along the bluff. Monday the 6<sup>th</sup> proved to be challenging due to the number of folks dying to get out on the trails on a 73F day. We have 3 gators and a skid steer working at Emmenegger and staging them over night at Powder Valley.

### **HORTICULTURE WAS ON FIRE!..**

Pete and his crew performed a spring burn to a number of beds and plants, a creek bed, and islands in the Park over a couple of days. They also burned off the 2 bio cells at KPAC. This is performed annually with the blessing of the Fire Marshal. They still have some odds and ends that they will burn when conditions approve. We are fortunate to welcome back Ron King who had been out 6 weeks for neck surgery. Smilin' Ron is back in the saddle, and the SBD regulars missed him!

### **McENTEE GAZEBO:**

The Kirkwood Optimist Club have presented us with a check for \$3000 towards the rehab of the gazebo. As previously mentioned, we are partnered with them as service club sponsors of this park for many years. We will be putting a roof replacement on, replacing the skirt around the bottom, and cleaning and painting the structure. We then hope to set a date for a re-dedication of the gazebo in their name.

**RANGER ATTENDS PLEA CONFERENCE:**

Ron Hall, our Sr. Park Ranger, attended the annual Park Law Enforcement conference in Nashville. In addition to training sessions, it is a regional opportunity to network with peers, and discuss the ever changing trends in park services, enforcement and trends among users--desirable and undesirable. The conference also acts as a means for continuing education for a seasoned employee.

**VOLUNTEER EVENTS 2023:**

Kylie has published the volunteer events for 2023. She as usual, is wasting no time getting them out there with a Honeysuckle removal event on March 11. She has also had calls from individuals and small groups who are looking for late spring volunteer hookups which is always encouraging. We can't let the volunteer "pool" dry out so please let all your friends and contacts know that the schedule is out there!



Services	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	YTD
Park Enf. Contacts	25	17											42
Public Contacts	165	102											267
PD Assist	6	2											8
PD Dispatched Calls	1	2											3
Interpretive	0	0											0
Reported Maint.	5	3											8
Injuries	1	0											1
Wildlife Related	2	0											2
Recovered Property	3	2											5
First Aid	0	0											0
Missing Persons	0	0											0
Training Hours	10	16											26

# Summary of Activities

-Ron Hall attended the Park Law Enforcement Association conference which was held in Nashville, TN this year.

-Topics covered included:

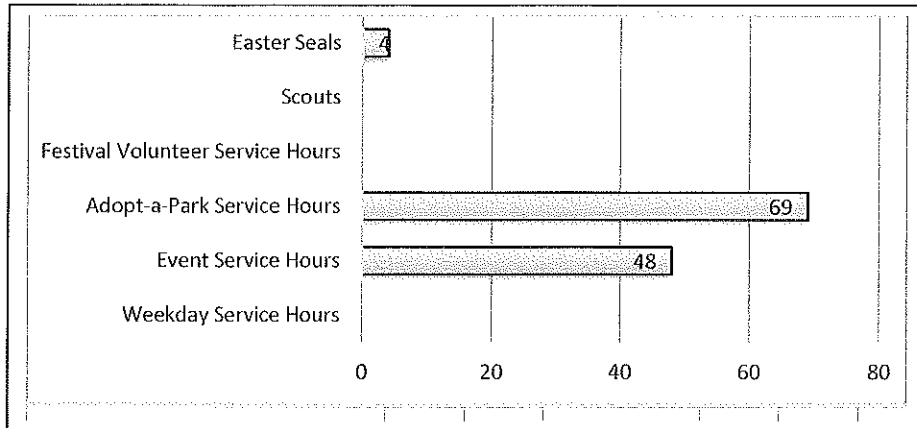
- Preparing for protests in public parks.
- Handling high risk recreation activities.
- Human trafficking study in Tennessee State Parks.
- Resource based crimes and enforcement.
- How to enhance the field training program for new staff.
- An entire day with Walk Dabney that covered, leadership skills, building constituents, park attendance data & collection, managing natural resources within parks.

Prepared by: Senior Ranger Ron Hall

# Monthly Volunteer Activity Report



## Volunteer Hours



## February | 2023

### Upcoming Events

March 11- Honeysuckle removal in Kirkwood Park


March 12-Honeysuckle removal in Quinette Cemetery

March 13-Weekday volunteer activities resume

March 15-Bush honeysuckle removal demonstration at Winchester Elementary School

March 16-NKMS students clean up the Aquatic Center


March 25-Aquatic Center Clean up



### 121


YTD Service Hours

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### 10


Weekday Volunteers



### 6

YTD Volunteers

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### 4

Events

## Highlights

Weekday volunteers are returning to the Special Business District and Kirkwood Park beginning Monday, March 13. Our 2023 conservation focus is limiting new invasive bush honeysuckle growth in Kirkwood, Fireman's, Quinette Cemetery, and Dee Koestering (Quarry) parks. In the fall months, volunteers will begin removing honeysuckle from Greentree Park.

The community garden is starting up soon. Their first clean up day is this Saturday, March 11. Several spots remain open to new community gardeners.

# Memorandum

To: **Members of the Park Board**  
Cc: **Kyle Henke**  
From: **Sandy Stephens**  
Date: **March 7, 2023**  
Subject: **FY2023 Quarter 3 Park Board Financial Report**

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Attached are the financial statements for the period ending December 31, 2022, which is the third quarter of the fiscal year or 75%. These financial statements are on the modified accrual basis and have not been audited.

The third quarter of FY2023 total revenues increased 2% primarily due to property taxes. Economic uncertainties are still looming in the background and there is a developing uncertainty to the nation's supply chain. As a result of these economic uncertainties, the financial stability of the Park Fund could be adversely affected. The Park Fund has persevered due to the Park Board's commitment over the years to maintain a strong fund balance which provides long-term financial stability during times of uncertainty.

Page 1 **Balance Sheet – Park Fund**

The most liquid asset is cash. The Park Fund unrestricted cash balance equals 94% of the budgeted park fund annual expenditures. This continues to provide the Park Fund with adequate cash flow and emergency funds, if needed. As of December 31, 2022, the Park Fund has a fiscally healthy balance sheet with a fund balance of \$1,925,092. Fund Balance policy requires the fund balance is between 2/3 or 3/4 of budgeted expenditures less budgeted capital. Calculations are as follows:

<u>Description</u>	<u>Amount</u>
FY2023 Total Expenditure Budget:	\$1,999,918
Less Capital Budget:	(235,852)
Operational Budget:	<u>\$1,764,066</u>

Fund Balance requirement is between \$1,176,044 and \$1,323,050.

Liabilities are typical for the park fund.

Page 2      **Real Property Tax**

Property tax revenues increased \$32,859 or 4% compared to the same period last year. The fluctuation from one year to the next can be attributed to delinquent tax payments, protested taxes, and the timing of when protested taxes are released to the taxing authorities. Note that the majority of property tax receipts are received in December and January. In January, 2023, the Park Fund received an additional \$569,000 in property tax receipts.

Page 2      **Charges for Services**

Charges for services include ball field rental, picnic fees, concessions and security revenue. As of December 31, 2022, charges for services decreased 21% or \$16,668 compared to the same period last year. The main contributor is ball field rentals.

Page 2      Total revenues for the Park Fund increased by 2% or \$17,177.

Page 2      **Expenditures-Personnel**

Personnel expenditures increased less than 1% or \$3,337 compared to the same period last year.

Page 3      **Expenditures-Contractual**

Contractual expenditures increased 1% or \$16,353 compared to the same period last year. The largest increases are attributed other professional services \$7,385, general liability \$3,092 and workers comp premium \$6,372.

Page 3 & 4      **Expenditures-General Supplies and Materials**

General supplies and material expenditures increased 10% or \$17,523 compared to the same period last year. The largest increases are attributed to building and grounds \$7,518, landscape supplies \$3,411, and fuel/lubricants \$3,043.

Page 4      **Expenditures-Capital Outlay**

Capital outlay is at 70% of budget and increased 16% compared to the same period last year.

Page 5      The net change in fund balance after transfers is a decrease of \$24,683. Ending fund balance is \$1,925,775.

Please note as you review the December 31, 2022 financial results, that the Park Fund's largest revenue source, property taxes, still has the fourth quarter to receive balance of receipts from the 2022 tax levy.

**BALANCE SHEET  
PARK FUND  
FOR THE QUARTER ENDED  
December 31, 2022**

ASSETS:

Cash and investments (including cash equivalents):	
Restricted.....	25,000
Unrestricted.....	1,872,976
Receivables, net of allowances where applicable:	
Taxes.....	82,068
Interest.....	1,358
	<u>1,358</u>

TOTAL ASSETS	1,981,402
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LIABILITIES AND FUND BALANCES

LIABILITIES:

Accounts payable.....	3,611
Accrued wages and vacation payable.....	30,139
Due to other funds.....	-
Deferred revenue.....	19,834
Unearned revenue.....	2,726
Total Liabilities.....	56,310

Restricted for:

Park operations.....	1,925,092
Total Fund Balance.....	1,925,092

TOTAL LIABILITIES AND FUND BALANCES.....	1,981,402
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**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**PARK FUND**  
**FOR THE QUARTER ENDED**  
**December 31, 2022**

	Budget 2022/2023	Actual to Date 2022/2023	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
<b>REVENUES:</b>						
Real Property Taxes.....	1,099,000	848,274	(250,726)	77.19%	815,415	32,859
<u>Charges for Services</u>						
Ball Field Rental.....	42,000	35,249	(6,751)	83.93%	48,749	(13,500)
Picnic/Amph, Theater Fees.....	23,000	24,270	1,270	105.52%	27,403	(3,133)
Concession Sales & Rents.....	3,110	2,717	(393)	87.36%	2,752	(35)
Security Revenue.....	100	-	(100)	0.00%	-	-
Total Charges for Services.....	68,210	62,236	(5,974)	91.24%	78,904	(16,668)
Investment Interest.....	5,000	7,666	2,666	153.32%	5,280	2,386
<u>Other Revenue</u>						
Greentree Legacy Donations.....	6,750	7,550	800	111.85%	8,950	(1,400)
Total Other Revenue.....	6,750	7,550	800	111.85%	8,950	(1,400)
Total Revenues.....	1,178,960	925,726	(253,234)	78.52%	908,549	17,177
<b>EXPENDITURES:</b>						
<u>Personnel</u>						
Salary and Wages - Full Time.....	834,200	607,455	(226,745)	72.82%	595,357	12,098
Salary and Wages - Part-Time.....	70,352	28,977	(41,375)	41.19%	41,075	(12,098)
Salary and Wages - Temporary.....	40,540	26,996	(13,544)	66.59%	26,361	635
Salary and Wages - Overtime.....	31,300	28,226	(3,074)	90.18%	29,523	(1,297)
Health Insurance.....	149,564	108,124	(41,440)	72.29%	105,809	2,315
Dental Insurance.....	5,980	3,658	(2,322)	61.17%	3,869	(211)
Vision Insurance.....	1,200	739	(461)	61.58%	788	(49)
Social Security Taxes.....	60,533	42,684	(17,849)	70.51%	42,773	(89)
Medicare Contributions.....	14,078	9,933	(4,095)	70.91%	10,003	(20)
Civilian Pension.....	81,975	41,845	(40,130)	51.05%	39,808	2,037
Deferred Comp.....	-	12,626	12,626		12,574	52
Total Personnel.....	1,289,722	911,313	(378,409)	70.66%	907,940	3,373

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**PARK FUND**  
**FOR THE QUARTER ENDED**  
**December 31, 2022**

	Budget 2022/2023	Actual to Date 2022/2023	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
<u>Contractual</u>						
K-PAC.....	2,500	2,347	(153)	93.88%	1,306	1,041
Training.....	2,000	1,517	(483)	75.85%	865	652
Other Professional Services.....	46,875	41,280	(5,595)	88.06%	33,895	7,385
Legal.....	3,500	2,241	(1,259)	64.03%	2,218	23
Audit.....	1,500	750	(750)	50.00%	1,500	(750)
Other Professional Services.....	2,550	462	(2,088)	18.12%	653	(191)
Landfill Fees.....	5,200	3,186	(2,014)	61.27%	3,187	(1)
Office Equipment Maintenance.....	350	300	(50)	85.71%	225	75
Radio Equipment Maintenance.....	1,200	657	(543)	54.75%	499	158
Equipment.....	3,100	566	(2,534)	18.26%	3,022	(2,456)
Building & Grounds.....	6,300	5,066	(1,234)	80.41%	5,141	(75)
Rental - Other.....	11,050	9,662	(1,388)	87.44%	9,573	89
General Liability Insurance.....	15,000	15,737	737	104.91%	12,645	3,092
Workers Comp Premium.....	93,420	70,065	(23,355)	75.00%	63,693	6,372
Telephone.....	2,930	2,284	(646)	77.95%	1,897	387
Cellular Telephone.....	3,300	897	(2,403)	27.18%	792	105
Travel Other.....	1,600	447	(1,153)	27.94%	-	447
Interdept Charges - Admin., Clrk, & Acct.....	10,100	7,578	(2,522)	75.03%	7,578	-
Total Contractual.....	212,475	165,042	(47,433)	77.68%	148,689	16,353
<u>General Supplies and Materials</u>						
Office Supplies.....	800	888	88	111.00%	895	(7)
Janitorial Supplies.....	5,900	5,108	(792)	86.58%	5,923	(815)
General Supplies - Food.....	600	178	(422)	29.67%	367	(189)
General Supplies - Clothing.....	3,800	4,159	359	109.45%	3,217	942
General Supplies - Machinery & Equipment.....	3,400	3,260	(140)	95.88%	2,532	728
General Supplies - Buildings & Grounds.....	37,950	29,260	(8,690)	77.10%	21,742	7,518
General Supplies - Landscape Supplies.....	17,700	15,480	(2,220)	87.46%	12,069	3,411
General Supplies - Other.....	4,000	3,845	(155)	96.13%	3,976	(131)
Water.....	64,650	51,294	(13,356)	79.34%	51,719	(425)
Gas.....	2,600	503	(2,097)	19.35%	573	(70)
Membership Dues.....	600	91	(509)	15.17%	235	(144)

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**PARK FUND**  
**FOR THE QUARTER ENDED**  
**December 31, 2022**

	Budget 2022/2023	Actual to Date 2022/2023	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
Safety Equipment.....	2,975	2,863	(112)	96.24%	2,498	370
Small Tools.....	2,200	553	(1,647)	25.14%	1,154	(601)
Law Enforcement.....	1,600	643	(957)	40.19%	851	(208)
Vehicle Repair.....	3,000	2,069	(931)	68.97%	3,348	(1,279)
Motor Fuel & Lubricants.....	5,500	3,551	(1,949)	64.56%	2,262	1,289
Office Furniture & Equipment.....	3,000	4,505	1,505	150.17%	-	4,505
Interdept Charges - Fuel/Lubricants.....	32,431	17,543	(14,888)	54.09%	14,500	3,043
Interdept Charges - Vehicle Maintenance.....	69,163	51,876	(17,287)	75.01%	52,290	(414)
Total General Supplies and Materials.....	261,869	197,669	(64,200)	75.48%	180,146	17,523
Total Park Operations and Maintenance.....	<b>1,764,066</b>	<b>1,274,024</b>	<b>(490,042)</b>	<b>72.22%</b>	<b>1,236,775</b>	<b>37,249</b>
<u>Capital Outlay</u>						
Capital Outlay - Bldg & Site Improvement.....	56,000	55,598	(402)	99.28%	123,961	(68,363)
Capital Outlay - Park Improvements.....	36,000	32,804	(3,196)	91.12%	-	32,804
Capital Outlay - Machinery & Equipment.....	128,852	76,325	(52,527)	59.24%	-	76,325
Capital Outlay - Engineering Fees.....	15,000	-	(15,000)	0.00%	18,032	(18,032)
Total Capital Outlay.....	235,852	164,727	(71,125)	69.84%	141,993	22,734
Total Expenditures.....	1,999,918	1,438,751	(561,167)	71.94%	1,378,768	59,983
<b>REVENUES OVER/(UNDER)</b>						
<b>EXPENDITURES.....</b>	<b>(820,958)</b>	<b>(513,025)</b>	<b>307,933</b>		<b>(470,219)</b>	<b>(42,806)</b>
<u>Other Financing Sources</u>						
Transfer from Other Funds-In(out).....	81,830	43,947	(37,883)	53.71%	43,947	-
Transfer Park Sales Tax.....	575,000	431,253	(143,747)	75.00%	287,502	143,751



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
PARK FUND  
FOR THE QUARTER ENDED  
December 31, 2022

	Budget 2022/2023	Actual to Date 2022/2023	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
Proceeds from Sale of Capital Assets.....	15,000	13,142	(1,858)	87.61%	1,536	11,606
Proceeds from insurance.....	-	-	-	-	-	-
Total Other Financing Sources.....	671,830	488,342	(183,488)	72.69%	332,985	155,357
NET CHANGE IN FUND BALANCE.....	(149,128)	(24,688)	124,445		(137,234)	112,551
FUND BALANCE, BEGINNING OF YEAR.....	1,949,775	1,949,775			1,673,171	
FUND BALANCE, END OF QUARTER.....	1,800,647	1,925,092			1,535,937	