



**Park Board
Agenda
Monday, December 14, 2020, 7:00 p.m.
Virtual Meeting**



SPECIAL ANNOUNCEMENT REGARDING PARK BOARD MEETINGS

Under Section 610.015 of the Mo. Sunshine Law provides that members of the Park Board who are not physically at the meeting site can participate and vote on all matters when an emergency exists and the nature of the emergency is stated in the minutes.

The U.S., and the world, is in a state of emergency due to the Coronavirus—Covid-19. The Missouri Governor and the County Executive directed all citizens to limit meetings and gatherings to a few people to avoid the spread of the Coronavirus. Therefore, members of the Park Board have elected to participate in this meeting electronically so that we are in compliance with such Orders and for the public health and safety of each other and the general public.

To follow along with the Park Board meeting please see instructions below. To make a comment during the public comment portion of the meeting please submit written comments to Director of Parks and Recreation Kyle Henke at henkek@kirkwoodmo.org. Comments received by 4:00 p.m. on Monday, December 14, 2020 will be read during the citizen comment portion of the meeting.

You are invited to a Zoom webinar.

When: Dec 14, 2020 07:00 PM Central Time

Topic: Park Board

Please click the link join the webinar: <https://us02web.zoom.us/j/84287669773>

Or Telephone:

Dial (for higher quality, dial a number based on your current location): US: +1 929 205 6099 or +1 301 715 8592 or +1 312 626 6799 or +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799

Webinar ID: 842 8766 9773

****SEE THE FOLLOWING PAGES FOR THE AGENDA**



**Park Board
Agenda
Monday, December 14, 2020, 7:00 p.m.
Virtual Meeting**



I. 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).*

II. APPROVAL OF NOVEMBER 16, 2020 MEETING MINUTES

III. COMMITTEE ASSIGNMENTS/REPORTS

- a. Partnership Committee – Alfonse Smith Update
- b. Finance Committee – Budget Timeline

IV. UNFINISHED BUSINESS

- a. Strategic Plan Update
- b. Review Strategic Plan
- c. Emmenegger Park Bank Stabilization

V. NEW BUSINESS

- a. John Deere Tractor and Mower Deck Purchase
- b. Field Rental Fees
- c. Other Matters

VI. SUPERINTENDENT OF PARKS, HEAD RANGER AND VOLUNTEER COORDINATOR REPORTS

VII. DIRECTOR'S REPORT

VIII. BOARD MEMBER COMMENTS

IX. ADJOURNMENT

Next Meeting – January 18, 2020

Staff Liaison: Kyle Henke. Phone: 314.822.5856 Email: henkekk@kirkwoodmo.org

Chair: Dave Hufford

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.



**Park Board
Meeting Minutes
Monday, November 16, 2020, 7:00 p.m.
Virtual Meeting**



IN ATTENDANCE: The meeting was called order at 7:00 p.m. with President Dave Hufford, Alan Hopefl, Alvin Reid, Lara Goeke Scott Stream, Jordan Wienke, Matt Helbig, Kathy Paulsen, Steve Ostrowski and Staff Liaison Kyle Henke in attendance.

I. CITIZEN COMMENTS

None

II. APPROVAL OF OCTOBER 19, 2020 MEETING MINUTES

A motion made by Kathy Paulsen to approve the October 19, 2020 meeting minutes, seconded by Alan Hopefl. Motion approved unanimously.

III. COMMITTEE REPORTS

None

IV. UNFINISHED BUSINESS

- a. Strategic Plan- None
- b. Standing Committee Assignments – Dave Hufford reviewed current committee assignments with the Park Board.
- c. Finalize Tree Nursery Discussion– Dave Hufford discussed the proposed idea with the city forester and determined there is not currently the resources or need fo. The Park Board is not moving forward with this issue at this time.

V. NEW BUSINESS

- a. Strategic Plan Review – Dave Hufford and Kyle Henke discussed the future of the strategic plan and it's relationship with the master plan. Dave Hufford asked the Board to review the master plan to discuss at the next meeting.
- b. Emmenegger Park Bank Stabilization Project – Kyle updated the Board on current cost estimates for the bank stabilization project. The Board discussed the project. Kyle would like the finance committee to meet before the next meeting.

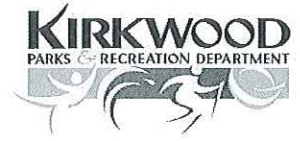
VI. SUPERINTENDENT OF PARKS REPORT

- a. Kyle Henke discussed Superintendent of Parks' report.

VII. DIRECTORS REPORT

- a. I44 bridge update – Kyle has not yet received the final design.
- b. Historical Society Al Smith – Kyle will have more information at the next meeting
- c. Recreation Update – Kyle updated The Board on Recreation facilities opening and upcoming programs

VIII. BOARD COMMENTS



Alan Hopefl discussed the recent deer culling event at Powder Valley, the recent discussion by city council about skateboarding rules and asked Kyle for an update about signs around walker lake.

The next meeting will be December 14, 2020.

IX. ADJOURNMENT – Chair Dave Hufford adjourned the meeting at 7:56 p.m.

DRAFT

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: December 10, 2020
Re: December 14, 2020 Agenda Memo

Here are the topics to be covered at this meeting, which will be held in "Zoom" virtual format:

Committee Reports

This represents the monthly opportunity to provide updates related to standing committee meetings.

Partnership Committee – Alfonso Smith Update After a conversation with the Kirkwood Historical Society, it has been determined a letter of support will be issued in favor of honoring Mr. Smith. A request to have the Partnership Committee meet to review the information and prepare a proposal for Park Board consideration will be made.

Finance Committee – Budget Timeline The Parks budget process begins in December with a draft expense budget created by Curt and reviewed by me. A timeline for the Finance Committee and final approval will be reviewed with a proposed initial meeting the first week in January.

Unfinished Business

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

Review Strategic Plan – Dave reviewed several planning documents and captured overarching themes from each of them. His observations are included in the packet. A discussion about this concept or method for planning will be requested.

Emmenegger Park Bank Stabilization – More information related to this project has been obtained by staff and will be shared with the board.

New Business

John Deere Tractor Purchase – A John Deere tractor used by parks staff for critical operations such as leaf removal, snow removal, mowing, and other uses has reached the end of its usable life expectancy. The purchase of the tractor was included in this year's approved capital purchase budget. The motion to approve should include the purchase of a John Deere Model 1550 Mower and a 72 inch Mower deck from Erb Equipment for an amount of \$22,022.77 and charged to Account 201-5101-452-7505.

Field Rental Fees – A proposed increase in Field Rental fees will be presented and is included in the packet that outlines Kirkwood's price compared to other departments in the area. Staff is seeking approval of the proposed plan for the upcoming 2021 and 2022 season.

Staff Reports

Maintenance, Ranger and Volunteer Report – Reports from Park Superintendent, Head Ranger and Volunteer Coordinator are included in the packet.

Director's Report – Will include information on the following:

- Second Quarter Review of Park Fund Financial Report (included in the packet)
- I-44 Bridge Update
- Recreation facilities update – Community Center, Ice Rink, Aquatic Center, Sports
- 2021 Meeting Dates

PLANS ON A PAGE

2005 MASTER PLAN

- New park land acquisition
- Improved maintenance of existing parks
 - Walker lake improvements
 - More/better restrooms
- City Wide trail system
 - Bike and walking/nature

2010-2013 STRATEGIC PLAN

- Improve fiscal responsibility
 - On line registratsion for programs
 - Develop graphic representation of budget that is easy for public to read
 - Review user fee policy
- Improve Service Delivery
 - Collaborate with other communities to provide indoor aquatic facility
 - Develop activities for lesser used parks
 - Review land use in master plan
- Improve constituent relations
 - Develop process for surveying park users
 - Better interface with City Council
- Improve planning
 - Evaluate Master Plan and develop priorities for improvements/acquisitions
 - Connect Grants Trail and the Meramec River Greenway Trail
 - Develop proactive approach for land acquisition and use
- Improve communications and marketing
 - Utilize better forms of Marketing
 - Create more opportunities for newspapers and T.V. news programs
 - Improve communications with current and potential partners

2017 STRATEGIC PLAN, REVISED 2019

- Commit to staying current and being responsive through on-going evaluation of performance
- To assure user satisfaction and provide quality activity experiences
- To stay current with ongoing societal changes that may impact facility and staff safety
- Expand use and support of P&R services through expansion of the Kirkwood P&R brand.
- To expand financial resources to provide more services that meet the changing needs of the community
- To develop and enhance partnerships with individuals and organizations that create strong relationships

Parks Department Ball Field Rental	Without Lights Resident	Without Lights NonResident	With Lights Resident	With Lights Nonresident	Prepared for Use	Notes
Webster Groves	\$10	\$10	\$20			
Sunset Hills	\$20	\$20	\$40		\$20 for bases and lines.	
Crestwood	\$10	\$14				
Fenton	\$18	\$23.50	\$38	\$48.50		
Afton	\$15	\$15	\$30			
Creve Coeur	\$8	\$12				
Des Peres	\$15	\$25				
Chesterfield	\$14	\$17				
Field A	\$20	\$24	\$40	\$44	\$15 per game.	\$300/\$500 Season Permit
Field B	\$30	\$37	\$50	\$57	\$15 per game.	
Field C	\$50	\$65	\$70	\$85	\$15 per game.	
Richmond Heights/Maplewood	\$15	\$25	\$30	\$50		
Shrewsbury	\$15	\$15				
Bridgeton (Non BMAC)	\$15	\$20				
Brentwood (before 6pm)	\$10	\$20			\$25/day	
Brentwood (After 6pm)	\$30	\$40			\$25/day	
Ellisville	\$9	\$10				No refunds period.
Maryland Heights	\$20	\$30				\$10 per day fee
Wentzville	\$15		\$30			\$35
O'fallon	\$15	\$20	\$30	\$35		
Kirkwood Current Price	\$10	\$16	\$27	\$43		
Average	\$17.70	\$23.29	\$37.80	\$53.25		
Proposed for 2021 Season, FY 22	\$12.00	\$18.00	\$29.00	\$45.00		
Proposed for 2022 Season, FY23	\$14.00	\$20.00	\$31.00	\$47.00		

MAINTENANCE REPORT FOR NOVEMBER/DECEMBER 2020 For period Nov 14 through Dec 20

LEAVES AND TREES:

Half the crew was off this November for deer hunting and to use vacation time that would otherwise be lost if not used by year end. The half that was HERE spent their time taking down dead trees and collecting leaves. The result is that by Thanksgiving, all leaves had effectively been collected and stockpiled for haul off. The crew took down at least a half dozen trees marked for removal.

SBD PREPPED AND ADORNED:

The special business district was winterized and the pots were adorned for the holidays. The greenery and woody stalks are part of the district's annual holiday display and is ready by Thanksgiving festivities. Thanks so much to Ron, Renee and Pete for their unending efforts.

SOCCER SEASON COMPLETED:

The abbreviated soccer season with Kirkwood United as really the only participant renting has come to a close. Nets, pads and goals have been removed and stored for the winter. Weather dependent we will begin an arduous winter "growing season" with aeration, topdressing and over-seeding in the next few weeks.

MERAMEC RIVER BANK AT EMMY:

We continue to lay out a project which is slowly coming together, hopefully, to armor the riverbank against further scouring and erosion. In addition to cooperatively working with KCI and MODOT, I have worked out a mutually beneficial project with the City of Valley Park. They are removing a structure to create a memorial park and it includes removal of concrete pavement free of steel. They are offering the pavement to us free, including a truck or two with drivers, and a loader on their end. We will throw in a couple trucks and a loader on the receiving end at Emmenegger. The pavement will be stockpiled next to the wood chip[s] until it can be incorporated to armor the riverbank. We will begin moving this pavement over to Emmy around the 14th, and it should only take a day or two to complete.

VOLUNTEERS AT GREENTREE:

Kylie and volunteers have spent the fall cutting euonymus at the base of almost every tree on the riverside of Marshall Road spanning the length of the park. If you drive through the plant has been left to wither on the vine and has fully browned out. The leaves and eventually the vine will rot off the trunk. The euonymus is especially vindictive and would eventually cover the entire tree to the tips of the branches. It proves to be a very satisfying detail to work on.

City of Kirkwood Parks Recreation Department
Monthly Park Ranger Activity Report



Services	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	YTD
Park Enf. Contacts	26	38	56	32	150	144	143	131	93	80	99	0	992
Public Contacts	198	166	197	142	392	413	398	365	357	246	178	0	3052
PD/FD Assist	2	2	4	1	3	11	4	2	10	2	5	0	46
PD Dispatched Calls	1	3	1	1	4	5	5	3	4	4	2	0	33
Interpretive	1	0	0	17	2	1	4	0	9	26	0	0	60
Reported Maint.	4	2	2	6	4	4	10	4	5	3	4	0	48
Injuries	0	0	0	0	0	1	3	0	1	1	0	0	6
Wildlife Related	0	0	0	1	1	1	0	0	1	1	0	0	5
Recovered Property	0	0	0	2	3	4	3	2	4	2	5	0	25
First Aid	0	0	0	0	0	0	1	1	0	0	0	0	2
Missing Persons	0	0	0	1	1	0	1	0	0	0	0	0	3

Summary of Activities

Nothing special to report for November.

We bid farewell to Ranger Dan Novak (ranger 15) after 20 years of service. Dan retired at the end of November. We have the part time ranger position open for applications.

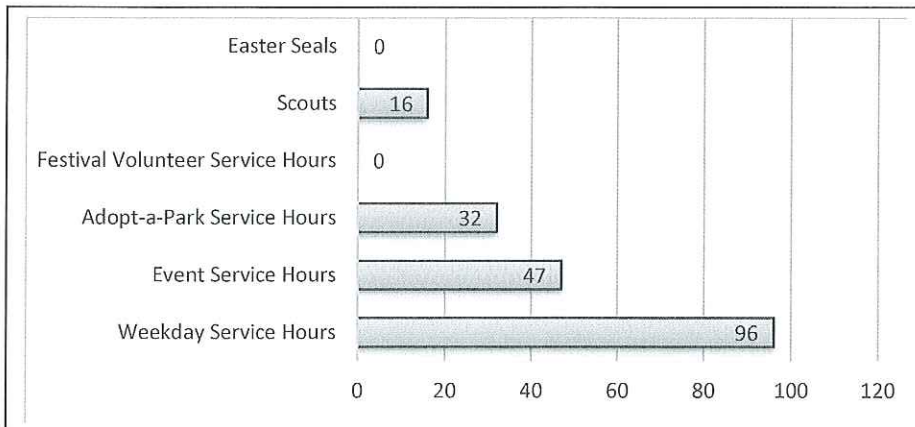
Prepared by: Senior Ranger Ronald Hall

Monthly Volunteer Activity Report



November Volunteer Hours

November | 2020



Upcoming Events

January 9: Greentree Park-Free the Trees

January 23: Greentree Park-Free the Trees

February 6: Greentree Park-Free the Trees

February 20: Greentree Park-Free the Trees

March 6: Greentree Park-Free the Trees

March 8: First Day of Weekday Volunteer Program



1,895
YTD Service Hours



10
Weekday Volunteers



275
YTD Episodic Volunteers



3
November Events
(24 YTD)

Highlights

November 19 marked the end of the volunteer season. While the program's output and attendance was impacted by COVID-19, volunteers still positively impacted areas where assistance was needed the most.

- Volunteers assigned to SBD and Kirkwood Park maintained landscape zones from June-November.
- Twilight Weeding rotated efforts among five pocket parks to weed and provide other services.
- Adopt-a-Park volunteers: Dick Gordon meticulously cared for Fillmore Park, Alan Hopefl put in hundreds of hours in Emmenegger Nature Park removing bush honeysuckle, and Nancy Luetzow's group uncovered hidden headstones in the Historic Quinette Cemetery (Forest Aid, Kirkwood Park's most active Adopt-A-Park group, was on hiatus this year due to COVID-19 restrictions).
- Conservation efforts in Greentree Park removed most of the wintercreeper vines.

Other Notes

Research on the ownership of Historic Quinette Cemetery is underway. Land ownership can be traced back to 1832 to James and Jane Yeats. Once a complete history of ownership is recorded probate and court records can be researched for slave ownership and possible reference to Quinette Cemetery.

Memorandum

To: **Members of the Park Board**
Cc: **Kyle Henke**
From: **Sandy Stephens**
Date: November 16, 2020
Subject: **FY2021 Quarter 2 Park Board Financial Report**

Attached are the financial statements for the period ending September 30, 2020, which is the second quarter of the fiscal year or 50%. These financial statements are on the modified accrual basis and do not reflect all fiscal year-end adjustments or accruals.

Subsequent to the adoption of the 2020/2021 fiscal year budget, the World Health Organization declared the outbreak of COVID-19 coronavirus a global pandemic. As a result, economic uncertainties have arisen which could adversely affect financial stability. The Park Board over the years have maintained strong fund balance which provides long-term financial stability during times of uncertainty.

During FY2021 Q3 and Q4, the Park Fund will be receiving the property tax payments estimated to be at least an additional \$890,000. Park and recreation have been hardest hit areas from the beginning of the pandemic. COVID-19 numbers are increasing and St. Louis County will be implementing new restrictions.

Page 1 **Balance Sheet – Park Fund**

The most liquid asset is cash. The Park Fund unrestricted cash balance equals 68% 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 September 30, 2020, the Park Fund has a fiscally healthy balance sheet with a fund balance of \$1,323,336 or 73% of budgeted annual expenditures.

Liabilities are typical for the park fund.

Page 2 **Real Property Tax**

Property tax revenues increased \$14,186 or 16% 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. During the next two quarters, I estimate that at least \$890,000 in property tax revenue will be received.

Page 2 **Charges for Services**

Charges for services include ball field rental, picnic fees, concessions and security revenue. Due to the pandemic charges for services decreased \$24,492 or 63% compared to same time last year. This trend is expected to continue through the fiscal year end.

Page 2 Total revenues for the Park Fund decreased by 15% or \$22,800.

Page 2 **Expenditures-Personnel**

Personnel expenditures decreased 5.8% or \$33,696 compared to the same period last year. The largest decreases are attributed Part-time salaries, temporary salaries, and overtime. This trend is expected to continue as St. Louis County announces new restrictions.

Page 2 & 3 **Expenditures-Contractual**

Contractual expenditures increased 3% or \$3,073 compared to the same period last year. The largest increase is attributed worker's compensation premiums.

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

General supplies and material expenditures decreased 23% or \$27,294 compared to the same period last year. All categories of "General Supplies" had decreased.

Page 4 **Expenditures-Capital Outlay**

Capital outlay is at 24.57% of budget and decreased 68% compared to the same period last year.

Page 4

The net change in fund balance through the second quarter is a decrease of \$350,000. The Park Fund will begin receiving property tax payments between December 2020 and January 2021. Estimated revenue of \$890,000.

**BALANCE SHEET
PARK FUND
FOR THE QUARTER ENDED
September 30, 2020**

ASSETS:

Cash and investments (including cash equivalents):	
Restricted.....	25,000
Unrestricted.....	1,235,456
Receivables, net of allowances where applicable:	
Taxes.....	112,861
Interest.....	2,783

TOTAL ASSETS	<u>1,376,100</u>
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LIABILITIES AND FUND BALANCES

LIABILITIES:

Accounts payable.....	2,731
Accrued wages and vacation payable.....	23,406
Deferred revenue.....	24,137
Unearned revenue.....	2,490
Total Liabilities.....	<u>52,764</u>

Restricted for:

Park operations.....	1,323,336
Total Fund Balance.....	<u>1,323,336</u>

TOTAL LIABILITIES AND FUND BALANCES.....	<u>1,376,100</u>
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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
PARK FUND
FOR THE QUARTER ENDED
September 30, 2020

	Budget 2020/2021	Actual to Date 2020/2021	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
REVENUES:						
Real Property Taxes.....	998,000	104,296	(893,704)	10.45%	90,110	14,186
<u>Charges for Services</u>						
Ball Field Rental.....	41,000	9,514	(31,486)	23.21%	26,096	(16,582)
Picnic/Amph, Theater Fees.....	20,000	4,778	(15,222)	23.89%	9,835	(5,057)
Concession Sales & Rents.....	5,000	144	(4,856)	2.88%	2,997	(2,853)
Security Revenue.....	100	-	(100)	0.00%	-	-
Total Charges for Services.....	66,100	14,436	(51,664)	21.84%	38,928	(24,492)
Investment Interest.....	15,000	7,243	(7,757)	48.29%	13,178	(5,935)
<u>Other Revenue</u>						
Greentree Legacy Donations.....	6,500	2,100	(4,400)	32.31%	8,612	(6,512)
Total Other Revenue.....	6,500	2,100	(4,400)	32.31%	8,612	(6,512)
Total Revenues.....	1,085,600	128,075	(957,525)	11.80%	150,828	(22,753)
EXPENDITURES:						
<u>Personnel</u>						
Salary and Wages - Full Time.....	775,233	383,971	(391,262)	49.53%	371,097	12,874
Salary and Wages - Part-Time.....	65,993	22,214	(43,779)	33.66%	32,073	(9,859)
Salary and Wages - Temporary.....	40,800	-	(40,800)	0.00%	26,448	(26,448)
Salary and Wages - Overtime.....	29,500	954	(28,546)	3.23%	18,684	(17,730)
Health Insurance.....	146,000	70,783	(75,217)	48.48%	61,475	9,308
Dental Insurance.....	6,200	2,116	(4,084)	34.13%	2,813	(697)
Vision Insurance.....	600	528	(72)	88.00%	195	333
Social Security Taxes.....	56,515	25,046	(31,469)	44.32%	27,616	(2,570)
Medicare Contributions.....	13,220	5,858	(7,362)	44.31%	6,459	(601)
Civilian Pension.....	58,627	25,676	(32,951)	43.80%	25,221	455
Deferred Comp.....	23,165	8,606	(14,559)	37.15%	7,367	1,239
Total Personnel.....	1,215,853	545,752	(670,101)	44.89%	579,448	(33,696)
<u>Contractual</u>						
K-PAC.....	3,000	399	(2,601)	13.30%	1,902	(1,503)
Training.....	2,125	137	(1,988)	6.45%	411	(274)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
PARK FUND
FOR THE QUARTER ENDED
September 30, 2020

	Budget 2020/2021	Actual to Date 2020/2021	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
Other Professional Services.....	42,500	22,830	(19,670)	53.72%	20,321	2,509
Legal.....	3,500	983	(2,517)	28.09%	1,065	(82)
Audit.....	1,400	1,400	-	100.00%	1,400	-
Other Professional Services.....	3,300	1,887	(1,413)	57.18%	3,122	(1,235)
Landfill Fees.....	5,200	1,116	(4,084)	21.46%	1,828	(712)
Office Equipment Maintenance.....	350	138	(212)	39.43%	206	(68)
Radio Equipment Maintenance.....	1,200	-	(1,200)	0.00%	608	(608)
Equipment.....	3,000	1,277	(1,723)	42.57%	2,585	(1,308)
Building & Grounds.....	6,200	4,296	(1,904)	69.29%	4,655	(359)
Rental - Other.....	11,200	9,794	(1,406)	87.45%	10,545	(751)
General Liability Insurance.....	13,650	11,328	(2,322)	82.99%	11,870	(542)
Workers Comp Premium.....	81,810	40,908	(40,902)	50.00%	30,792	10,116
Telephone.....	2,400	669	(1,731)	27.88%	2,137	(1,468)
Cellular Telephone.....	3,600	757	(2,843)	21.03%	1,399	(642)
Travel Other.....	1,450	-	(1,450)	0.00%	-	-
Interdept Charges - Admin., Clrk, & Acct.....	10,100	5,052	(5,048)	50.02%	5,052	-
Total Contractual.....	195,985	102,971	(93,014)	52.54%	99,898	3,073
<u>General Supplies and Materials</u>						
Office Supplies.....	700	298	(402)	42.57%	297	1
Janitorial Supplies.....	5,100	2,940	(2,160)	57.65%	2,662	278
General Supplies - Food.....	650	-	(650)	0.00%	64	(64)
General Supplies - Clothing.....	3,700	653	(3,047)	17.65%	2,301	(1,648)
General Supplies - Machinery & Equipment..	3,400	796	(2,604)	23.41%	1,193	(397)
General Supplies - Buildings & Grounds.....	39,750	12,135	(27,615)	30.53%	17,699	(5,564)
General Supplies - Landscape Supplies.....	15,350	4,605	(10,745)	30.00%	7,011	(2,406)
General Supplies - Other.....	3,500	566	(2,934)	16.17%	3,140	(2,574)
Water.....	65,500	19,222	(46,278)	29.35%	29,082	(9,860)
Gas.....	2,600	231	(2,369)	8.89%	235	(4)
Membership Dues.....	570	710	140	124.56%	155	555
Safety Equipment.....	3,125	2,238	(887)	71.62%	2,323	(85)
Small Tools.....	2,200	488	(1,712)	22.18%	757	(269)
Law Enforcement.....	1,750	175	(1,575)	10.00%	693	(518)
Vehicle Repair.....	3,800	466	(3,334)	12.26%	1,431	(965)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
PARK FUND
FOR THE QUARTER ENDED
September 30, 2020

	Budget 2020/2021	Actual to Date 2020/2021	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
Motor Fuel & Lubricants.....	6,000	894	(5,106)	14.90%	1,260	(366)
Office Furniture & Equipment.....	10,045	4,045	(6,000)	40.27%	3,250	795
Interdept Charges - Fuel/Lubricants.....	26,225	5,492	(20,733)	20.94%	9,413	(3,921)
Interdept Charges - Vehicle Maintenance.....	67,354	33,678	(33,676)	50.00%	33,960	(282)
Total General Supplies and Materials.....	261,319	89,632	(171,687)	34.30%	116,926	(27,294)
Total Park Operations and Maintenance.....	1,673,157	738,355	(934,802)	44.13%	796,272	(57,917)
<u>Capital Outlay</u>						
Capital Outlay - Bldg & Site Improvement.....	35,000	-	(35,000)	0.00%	-	-
Capital Outlay - Park Improvements.....	61,676	32,104	(29,572)	52.05%	99,453	(67,349)
Capital Outlay - Machinery & Equipment.....	34,000	-	(34,000)	0.00%	-	-
Total Capital Outlay.....	130,676	32,104	(98,572)	24.57%	99,453	(67,349)
Total Expenditures.....	1,803,833	770,459	(1,033,374)	42.71%	895,725	(125,266)
REVENUES OVER/(UNDER) EXPENDITURES.....	(718,233)	(642,384)	75,849		(744,897)	102,513
<u>Other Financing Sources</u>						
Transfer from Other Funds-In(out).....	81,830	-	(81,830)	0.00%	28,296	(28,296)
Transfer Park Sales Tax.....	575,000	287,502	(287,498)	50.00%	274,998	12,504
Proceeds from Sale of Capital Assets.....	15,000	5,047	(9,953)	33.65%	251	4,796
Proceeds from insurance.....	-	-	-		909	(909)
Total Other Financing Sources.....	671,830	292,549	(379,281)	43.55%	304,454	(11,905)
NET CHANGE IN FUND BALANCE.....	(46,403)	(349,835)	(303,432)		(440,443)	90,608
FUND BALANCE, BEGINNING OF YEAR.....	1,673,171	1,673,171			1,559,621	
FUND BALANCE, END OF QUARTER.....	1,626,768	1,323,336			1,119,178	