



**Park Board Agenda**  
**Monday, January 24, 2022, 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. 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 a person can submit written comments to Director of Parks and Recreation Kyle Henke at [henkekk@kirkwoodmo.org](mailto:henkekk@kirkwoodmo.org). Comments received by 4:00 p.m. on Monday, January 24, 2022 will be shared with the Park Board via e-mail. To make a public comment using the Zoom platform click the hand icon to “raise your hand”. Raised hands will be called on in the order received. Please note, if dialing in from a phone, you will “raise your hand” by dialing \*9.

You are invited to a Zoom webinar.

When: Jan 24, 2022 07:00 PM Central Time (US and Canada)

Topic: Park Board

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/88525714993?pwd=VzZtbnJoZnlwNXk4MmR5Q3dJdjJUZZ09>

Passcode: 656829

Or One tap mobile :

US: +16468769923,,88525714993#,,,,\*656829# or +13017158592,,88525714993#,,,,\*656829#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 646 876 9923 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 or +1 408 638 0968

Webinar ID: 885 2571 4993

Passcode: 656829

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



**Park Board Agenda**  
**Monday, January 24, 2022, 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 DECEMBER 13, 2021 MEETING MINUTES**

**III. COMMITTEE ASSIGNMENTS/REPORTS**

a. Finance Committee

**IV. UNFINISHED BUSINESS**

a. Strategic Plan Update

b. Kirkwood Park Bike Trail Discussion

**V. NEW BUSINESS**

a. Other Matters

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

**VII. DIRECTOR'S REPORT**

**VIII. BOARD MEMBER COMMENTS**

**IX. ADJOURNMENT**

**Next Meeting – February 28, 2022**

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

**Chair:** Jordan Wienke

**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: January 19, 2022  
Re: January 24, 2022 Agenda Memo

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### **Committee Reports**

*Finance Committee* – Minutes from the Finance Subcommittee meeting held in January are included in the packet. Draft budget documents are included in the packet and are being provided for Board members to review. The budget timeline includes a public hearing at the February meeting and then subsequently look for Board approval at the March meeting. The new budget would become effective April 1, 2022. The finance committee chair will provide the report.

### **Unfinished Business**

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

*Kirkwood Park Bike Trail Discussion* – At the December 13 Park Board Meeting staff and Park Board members were able to hear the bike trail proposal for the first time. The presentation given by John M. and Dave S, provided staff with a better understanding of what was being proposed. Here are staff concerns should the Park Board move forward with this proposal.

- 1) The proposal to use this area is contrary to the Master Plan. It is valuable for the current Board to understand why this is important. A master plan takes years to produce with multiple public hearings for public input. At the time (2005), the majority of Kirkwood citizens felt the area should be designated as, "Passive



Natural". To go against this is a concern and could certainly have a negative impact with the wider community.

- 2) Another concern is that it could go against the Mission Statement of the Park Board.

The Park Boards mission is to "... enhance the quality of life through the programs we offer, the events we host, the facilities we provide, while preserving and maintaining natural areas, open space and native habitat."

The area in question is the only forested area in Kirkwood Park and programming a new active use, goes against preserving and maintaining one of the last, most natural spaces in this particular park.

- 3) Over the past 5-6 years, staff and many volunteers, have worked to remove invasive plants in this area. Native plants are making a comeback. To move forward with this proposal could diminish the efforts of staff and volunteers in returning it to a more native habitat.
- 4) Both the Superintendent and Park Horticulturist have concerns. These two employees are the Park Boards experts in the field. They have first-hand knowledge of the level of use, the native plants, and preservation efforts. In addition, they feel the park is programmed at capacity and this endangers the passive designation for the area already. The park board should also consider any concerns as shared at the January 22 site visit.
- 5) As a person who rides a bike on dirt trails, I have first-hand experience seeing what I call, "trail creep". This is inadvertent widening of high use trailheads, exits, and features that are matted down during dry condition and muddy during wet conditions. While many off road bikers follow the rules of the trail it is nearly impossible to control every aspect of trail use and trail creep will happen. In addition, unwanted alterations to trail features will absolutely take place. Bike riding on the trails in Kirkwood Park are not permitted and alterations have already been attempted.

## **New Business**

Maintenance Report – Curt's report is included. A Report from Ron Hall, Head Park Ranger is not currently available. Kylie Christanell's, Volunteer Coordinator, report is included in the packet.

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

- PARC / Shupe Scholarship Fund Trivia Night June 24<sup>th</sup>
- 3<sup>rd</sup> quarter financial report



**Park Board  
Meeting Minutes  
Monday, December 13, 2021, 7:00 p.m.  
Kirkwood Community Center  
Room 201**



**IN ATTENDANCE:** The meeting was called order at 7:02 p.m. with President Jordan Wienke, Alan Hopefl, Scott Stream, Kathy Paulsen, Matt Cook, Ellen Edman, Steve Ostrowski, Alvin Reid, Matt Helbig and Staff Liaison Kyle Henke and Curt Carron in attendance.

**I. CITIZEN COMMENTS**

John Hebel, 1797 W. Adams, is an avid hiker and voiced support for new trails.

Audry Shane, 610 Pearl, voiced support for trails as non-digital activities for kids.

John Burns, 1881 Charmwood Ct, Would like the chance to see the presentation from the group proposing trails and make comments. Spoke about his concerns regarding trail use.

Linda Fenton, 1861 N. Signal Hills, stated she is opposed to the proposed mountain bike trail in Kirkwood park and spoke about her concerns.

Gwynn Walhman, 1002 W. Adams, would like the Park Board to address illegal trail building in Kirkwood parks and would like the Park Ranger phone number to be posted on signs in the parks.

Don Olive, 919 W. Adams, Would like to see the proposal about a mountain bike trail in Kirkwood Park before deciding, but has some concerns.

Mike Henke, 11949 Stonewood, stated that mountain bike trails are not multipurpose trails & they are destructive to the environment.

August Lurie, think mountain biking would be good for the community.

**II. APPROVAL OF NOVEMBER 15, 2021 MEETING MINUTES**

A motion made by Alan Hopefl to approve the November 15, 2021 meeting minutes, seconded by Matt Helbig. Motion approved unanimously.

**III. COMMITTEE REPORTS**

None

**IV. UNFINISHED BUSINESS**

a. Strategic Plan

Jordan Wienke asked the Board to let know which action items they are interested in working on.

**V. NEW BUSINESS**

a. Mountain Bike Trail Presentation

John McKinley, gave a presentation about the possibility of a mountain bike trail in Kirkwood Park. He mentioned a 2012 survey of citizens that showed a desire for more hiking and biking trails.





Dave Schulz from GORC, spoke to the presentation given by John McKinley and answered questions from the Park Board about age of use, frequency and funding of the trails proposed.

John McKinley said that the group of residents that are proposing the project think it can be funded with private donations.

The Park Board asked Dave to meet with them in the park to describe the trails he is proposing and the erosion challenges that exist.

John asked the Park Board to consider surveying the community about interest.

b. Art Commission

The Art Commission would like to know if the Park Board will the the statue "Kiss" to be placed in a park, location to be determined.

Motion by Matt Helbig to accept the piece of art, location to be determined after an evaluation. Seconded by Matt Cook. Motion approved unanimously.

c. Pickleball Discussion

Scott Stream discussed recent meetings with residents and pickleball experts. He discussed three options for altering the courts in Kirkwood Park to create dedicated Pickleball space. The Pickleball subcommittee recommends a redo of the current court 9 and changing the space to four dedicated Park Board space. The project will need to be funded and approved by City Council.

Motion by Kathy Paulsen for Scott Stream to take the proposal forward to City Council. Seconded by Alan Hopefl. Motion approved unanimously.

## **VI. SUPERINTENDENT OF PARKS REPORT**

- a. Curt Carron discussed Superintendent of Parks' report.

## **VII. DIRECTORS REPORT**

- a. I-44 Pedestrian Bridge- Final plans have been sent to MoDot.  
b. Finance Committee – Meeting should be planned for January.

## **VIII. BOARD COMMENTS**

Joran Wienke thanked everyone and introduced Vivian Conran, the Kirkwood Youth Advisory Council liaison to the group.

The next Park Board meeting will be on January 24, 2022.

**IX. ADJOURNMENT** – The meeting was adjourned at 9:02 p.m.



**Park Board Finance Subcommittee  
Minutes  
Monday, January 10, 2022, 4:00 p.m.  
Held via Zoom, Virtual format  
111 S. Geyer Road  
Kirkwood, MO 63122**



**I. IN ATTENDANCE:** Matt Helbig, Kathy Paulsen, Scott Stream, Steve Ostrowski, Parks and Recreation Director Kyle Henke, and Parks Superintendent Curt Carron. Meeting started at 4:06 PM

**II. UNFINISHED BUSINESS**

a. None

**III. NEW BUSINESS**

- a. Establish Budget Calendar – The budget packet will be distributed to the remainder of the Park Board at the January 24, 2022 monthly meeting. The public hearing on the budget will be held February 28 and passage of the budget will be scheduled for March 21. Motion to agree to this timeline made by Kathy, second by Steve. Motion passed.
- b. Review of Draft Park Fund Budget for Fiscal Year 2022-23 – The draft of the 2022-23 Park Fund budget was reviewed. Increases for salary, health insurance and worker's compensation premiums are included. Capital projects are being monitored closely to ensure the fund balance ends the year between the  $\frac{2}{3}$  and  $\frac{3}{4}$  balance requirement adopted by the Park Board. Questions related to the revenue sources related to property tax and  $\frac{1}{2}$  cent sales tax were asked by Matt H. and Kathy P. Kyle informed the committee the Finance Director, Sandra Stephens, and Kyle will be looking closely and the provisions of the original Bill that allowed city council to reduce the property tax and increase the amount coming from the sales tax, to determine if an increase in property tax were considered, would the sales tax funding need to be reduced. Curt added that an amount between \$1k and \$5k would be added to the small capital line item for the draft that is presented to the full Park Board. A motion to present the draft budget to the Park Board with minor edits was made by Matt H. with a second by Kathy P. Motion passed.
- c. Review of Draft Park Fund Five Year Capital Plan – Projects, totaling \$193,000 in value are being considered. Matt suggested staff determine the value of vehicles that will be replaced. The value could be higher than what is expected. Kyle will check with director of Fleet Services for a better valuation. Scott asked if the street dept. would be assisting with the cost of repaving the driving lanes on rifle range road. Kyle said he would speak further with the director of engineering dept. A motion to approve the draft capital budget to be presented to the Park Board was made by Matt H. Second by Kathy P. Motion Passed.

Meeting Adjourned at 5:01 P.M.



Park Fund - Capital Budget 2020-2025	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
2022-2023					
Montfort Playground (7504) <b>Deferred from 21-22</b>	\$18,000				
Walker Playground (7504) <b>Deferred from 21-22</b>	\$18,000				
Riding mower zero turn (7505)	\$20,000	(Replaces 2016 Exmark #7546)			
3/4 Ton 4wd Pickup w/gate (7505)	\$41,000	(Replaces '10 Ford F150 #7521)			
Sprayer/Trailer (7505) Deferred	\$10,000	(Replaces #7508)			
Sprayer/Tank/Trailer (7505)	\$6,000	(Replaces '86 Marco Sprayer #7518)			
Ford Bronco (7505)	\$26,000	(Replaces '09 Malibu)			
Rifle Range Road Paving (7503) <b>Deferred from 21-22</b>	\$40,000	(2 inch mill & fill)			
Pickleball Court Site Design (7509)	\$15,000				
2023-2024					
1/2 Ton 4wd Pickup (7505)		\$30,000	(Replaces '11 F150 4WD #7502)		
One Ton 4WD Dump Truck (7505)		\$50,000	(Replaces 2012 F450 #7513)		
One Ton Dump Truck (7505)		\$50,000	(Replaces '11 Ford F450 #7519)		
Quarry Road Resurfacing (7503)		\$70,000			
2024-2025					
Trash Truck (7505)			\$60,000	(Replaces 1999 GMC #7514)	
4WD Crew Cab Pickup (7505)			\$35,000	(Replaces 2014 Ford F150 #7504)	
4WD Crew Cab Pickup (7505)			\$35,000	(Replaces 2014 Ford F150 #7505)	
Meacham Park Entry signs (7504)			\$20,000		
Mitchell Park Entry sign (7504)			\$20,000		
2025-2026					
Avery Playground Surface (7504)				\$20,000	
Replace Greentree Restroom (7503)				\$120,000	
Grants Trail Restroom (7503)				\$40,000	
2026-2027					
Diamond #3 Irrigation (7503)					\$40,000
Brush Chipper (7505)					\$25,000
Arial Tree Unit (7505)					\$135,000
Annual Total	\$194,000	\$200,000	\$170,000	\$180,000	\$200,000

Draft 1/7/22

**Park Fund Capital Budget 2022-2023**

Montfort Playground (\$18,000) - The colored PIP surfacing is separating from the base and must be pulled off and replaced with new PIP  
Walker Park Playground (\$18,000) - The colored PIP surfacing has shrunk significantly and must be capped with 1-2inches of new PIP.  
Riding Mower (\$20,000) - Replaces Exmark riding mower  
Pickup Truck 4WD (\$35,000) - Replaces 2010 F150 (#7521) - Used daily for transport and hauling requiring a lift gate installed after market.  
Sprayer Trailer (\$10,000) - Replacement for trailer (#7508) of unknown age that carries 350 gal. tank used to water plants in the S.B.D.  
Sprayer/Tank/Trailer (\$6,000) - Replaces 1986 Marco trailer (#7518) mounted tank and sprayer system used to water and apply chemicals throughout park system.  
Ford Bronco (\$26,000) - Replaces '09 Malibu used by Park Director and Recreation Staff



Rifle Range Road Paving (\$40,000) - Repairing of traffic lanes only from Amphitheater Dr. to Adams Ave. It will consist of milling and overlay. In conversation with Public Services Dir, it is established that even though it is a public thoroughfare, there is no funding available from the City. The paving will consist of traffic lanes only, no curb replacement or paving of peripheral parking spaces.

**Park Fund - Capital Budget 2023-24**

Pickup Truck 4WD (\$30,000) - Replaces 2011 F150 (#7502) - Used as daily transport by Supt. crew tasks, hauling materials, running errands.  
One Ton 4WD Dump Truck (\$50,000) - Replacement of 2012 F450 (#7513) with 4WD and a dump bed. Used for general purpose and salt distribution.  
One Ton Dump Truck (\$50,000) - This would replace the second to two 1 ton dumps (#7519) used for a variety of hauling and towing.  
Quarry Road Resurfacing (\$70,000) - Milling and resurfacing of the one lane road in Dee Koesterling Park from public parking off Marshall to the accessible lot in the interior of the park by the trailheads. Pavement is deteriorating quickly and must be re-paved.

Draft 1/7/20

**Park Fund Capital 2024-2025**

Trash Truck (\$60,000) - Replacement of 1999 GMC (#7514) with 8 CY refuse bed. Bed was replaced in 2009. Truck used to collect trash throughout park system two times a week. Proposed replacement will be a pickup truck with a tilting hopper.  
4WD XCab pickup (\$35,000) -Replaces one of two 2014 light duty crew cab pickup trucks (#7504) used for general transport of maintenance staff, materials and supplies.  
4WD XCab pickup (\$35,000) -Replaces one of two 2014 light duty crew cab pickup trucks (#7505) used for general transport of maintenance staff, materials and supplies.  
Meacham Park Entry Signs (\$20,000) - This project would add similar title signs to both the Meacham Ave and the New York St. entrances to park.  
Mitchell Park Sign (\$20,000) - Project will add a title sign at Mitchell Park similar to those used at Avery Park

**2025-2026**

Avery Playground Surface (\$20,000) - Replacement of PIP colored surface  
Replace Green Tree Park Restroom (\$120,000)  
Grants Trail Restroom (\$40,000) - Partnering with GRG, perform major fixture and operational upgrade, creating sewer facility.

**2026-2027**

Ballfield #3 Irrigation (\$35,000) - An additional irrigation system will be added to enhance playability and recovery after event parking.  
Brush Chipper (\$25,000) - Replaces 2004 Vermeer chipper (#7504) used to reduce branches and up to 12" trunks, to chips for easier handling and disposal  
Aerial Tree Unit/Master Plan (\$135,000) - Replaces 20 year old bucket truck used for trimming, deadwooding and general aerial work in all parks.

ACCOUNT #	20-21 Actual	21-22 Budget	21-22 Projected	22-23 Request	VARIANCE 22-23REQ-20-21 ACT	VARIANCE 22-23REQ-21-22 BUD	VARIANCE 22-23REQ-21-22PRO	Comments
Draft								
201-0000-311-1000 Property Tax	972,226	1,045,000	1,078,063	1,099,000	126,774	54,000	20,937	
201-0000-301-2070 Grants	0	0	0	0	0	0	0	
201-0000-347-1000 Ball Field Rentals	22,572	35,000	48,748	42,000	19,428	7,000	-6,748	Increased projected request based on demand and last years figures
201-0000-347-1300 Picnic Rentals	16,175	20,000	27,402	23,000	6,825	3,000	-4,402	Increased projected request based on demand and last years figures
201-0000-347-2000 Concessions	829	3,000	2,752	3,110	2,281	110	358	
201-0000-361-1000 Investments	1,765	10,000	4,431	5,000	3,235	-5,000	569	
201-0000-365-2000 Donations	9,650	6,750	8,950	6,750	-2,900	0	-2,200	
201-0000-374-6000 Recreation Prgrms	0	100	0	100	100	0	100	
201-0000-380-1000 Miscellaneous	0	0	0	0	0	0	0	
201-0000-391-1005 Transfer From Other Funds	56,600	81,830	80,684	81,830	25,230	0	1,146	
201-0000-391-1015 Transfer Park Sales Tax	575,000	575,000	575,000	575,000	0	0	0	
201-0000-392-1000 Sale Fixed Assets	5,568	10,250	1,536	15,000	9,432	4,750	13,464	
201-0000-392-2000 Insurance Proceed	0	0	0	0	0	0	0	
<b>Totals</b>	<b>1,660,385</b>	<b>1,786,930</b>	<b>1,827,566</b>	<b>1,850,790</b>	<b>190,405</b>	<b>63,860</b>	<b>23,224</b>	
01-1101 SALARY FULL TIME	764,164	806,616	780,000	834,200	70,036	27,584	54,200	Includes approved increase for both merit & COL increase
01-1102 SALARY PART TIME	46,221	62,270	56,200	70,352	24,131	8,082	14,152	Increase related to minimum wage and competitive pay for PT Rangers
01-1104 SALARY TEMPORARY		42,240	26,360	40,540	40,540	-1,700	14,180	Increase related to minimum wage and competitive pay
01-1105 SALARY OVERTIME	6,114	31,300	31,000	31,300	25,186	0	300	
<b>subtotal</b>	<b>816,499</b>	<b>942,426</b>	<b>893,560</b>	<b>976,392</b>	<b>159,893</b>	<b>33,966</b>	<b>82,832</b>	
01-2101 HEALTH	146,000	147,112	141,229	149,564	3,564	2,452	8,335	Increase based on A.J.G. analysis
01-2103 DENTAL	4,663	5,980	5,164	5,980	1,317	0	816	
01-2104 VISION	1,056	1,200	1,053	1,200	144	0	147	

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January

2022



ACCOUNT #	20-21 Actual	21-22 Budget	21-22 Projected	22-23 Request	VARIANCE 22-23REQ-20-21 ACT	VARIANCE 22-23REQ-21-22 BUD	VARIANCE 22-23REQ-21-22PRO	Comments
Draft								
CREDIT	0	0	0	0	0	0	0	
01-2201 SS TAXES	50,026	58,430	56,500	60,533	10,507	2,103	4,033	
01-2202 MEDICARE	11,700	15,550	10,200	14,078	2,378	-1,472	3,878	
01-2302 PENSION	49,429	54,739	52,722	81,975	32,546	27,236	29,253	Increase due to City contribution to Missouri Retirement Program
01-2304 DEFERRED COMPENSATION	12,290	16,768	16,572	0	-12,290	-16,768	-16,572	No longer used
01-2904 Unemployment	0	0	0	0	0	0	0	
<b>Subtotal</b>	<b>275,165</b>	<b>299,779</b>	<b>283,440</b>	<b>313,330</b>	<b>38,165</b>	<b>13,551</b>	<b>29,890</b>	
01-3107 K-PAC ADMIN	1,213	2,700	2,505	2,500	1,287	-200	-5	
01-3109 TRAINING	603	2,205	2,064	2,000	1,397	-205	-64	
01-3110 PROFESSIONAL SERV	39,661	43,050	40,728	42,600	2,939	-450	1,872	Increase based on history and additional use of contracted services
01-3201 LEGAL	3,211	3,500	3,500	3,500	289	0	0	
01-3202 AUDIT	1,400	1,400	1,500	1,500	100	100	0	
01-3210 PROFESSIONAL SERVICES	2,343	2,600	2,600	2,550	207	-50	-50	
01-4209 LANDFILL EQUIPMENT	6,428	5,300	7,548	5,200	-1,228	-100	-2,348	FY22 higher than expected due to storm cleanup
01-4301 OFFICE EQUIPMENT	356	350	350	350	-6	0	0	
01-4302 RADIO EQUIP	234	1,200	600	1,200	966	0	600	
01-4306 EQUIPMENT REPAIR	1,277	3,000	3,600	3,100	1,823	100	-500	
01-4312 BUILDINGS/GROUNDS	5,171	5,800	5,800	5,900	729	100	100	
01-4405 RENTALS	11,133	11,200	11,200	11,050	-83	-150	-150	
<b>Subtotal</b>	<b>73,031</b>	<b>82,305</b>	<b>81,995</b>	<b>81,450</b>	<b>8,419</b>	<b>-855</b>	<b>-545</b>	
01-5202 GENERAL LIABILITY	12,569	14,218	13,650	15,000	2,431	782	1,350	Increase based on projections
01-5211 WORKERS' COMP PREMIUM	81,810	84,920	84,920	93,420	11,610	8,500	8,500	Increase based on projections
01-5301 TELEPHONE	2,188	2,400	2,000	2,930	742	530	930	
01-5302 CELL PHONE	2,078	3,600	1,316	3,300	1,222	-300	1,984	
01-5802 TRAVEL	0	1,050	1,050	1,600	1,600	550	550	
<b>Subtotal</b>	<b>98,645</b>	<b>106,188</b>	<b>102,936</b>	<b>116,250</b>	<b>17,605</b>	<b>10,062</b>	<b>13,314</b>	
01-6101 OFFICE SUPPLIES	710	700	895	800	90	100	-95	
01-6108 JANITORIAL	4,295	5,800	6,600	5,900	1,605	100	-700	Increase based on the need to clean more frequently
01-6111 FOOD	159	600	450	600	441	0	150	
01-6113 CLOTHING	2,391	3,700	3,700	3,800	1,409	100	100	
01-6114 MACHINERY/EQUIPMENT MATERIALS	2,977	2,800	2,800	2,800	-177	0	0	
01-6115 BUILDING/GROUNDS MATERIAL	4,574	8,500	8,500	8,500	3,926	0	0	
01-6116 LANDSCAPE MATERIAL	6,715	15,350	15,350	17,700	10,985	2,350	2,350	

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ACCOUNT #	20-21 Actual	21-22 Budget	21-22 Projected	22-23 Request	VARIANCE 22-23REQ-20-21 ACT	VARIANCE 22-23REQ-21-22 BUD	VARIANCE 22-23REQ-21-22PRO	Comments
Draft								
01-6199 OTHER	2,782	3,500	4,200	4,000	1,218	500	-200	
01-6202 UTILITIES	29,609	47,000	40,432	42,000	12,391	-5,000	1,568	
01-6203 GAS	2,143	2,200	2,200	2,600	457	400	400	
01-6205 IRRIGATION	450	2,500	7,400	7,400	6,950	4,900	0	New account: increase based on 2 year history
01-6401 DUES/SUBSCRIPTIONS	875	600	600	600	-275	0	0	
01-6607 SAFETY EQUIPMENT	3,017	3,125	3,125	2,975	-42	-150	-150	
01-6608 TOOLS	1,623	2,200	1,700	2,200	577	0	500	
01-6621 LAW ENFORCEMENT SUPP	730	1,600	1,200	1,600	870	0	400	
01-6625 VEHICLE EQUIPMENT	2,135	3,000	3,600	3,000	865	0	-600	
01-6626 FUEL/LUBRICANTS	2,472	5,000	5,000	5,500	3,028	500	500	
<b>subtotal</b>	<b>67,658</b>	<b>108,175</b>	<b>107,752</b>	<b>111,975</b>	<b>44,317</b>	<b>3,800</b>	<b>4,223</b>	
01-6801 SMALL CAPITAL IMPROVEMENTS	4,045	5,513	5,513	3,000	-1,045	-2,513	-2,513	
01-7503 BUILDING IMPROVEMENTS	0	228,000	126,324	40,000	40,000	-188,000	-86,324	
01-7504 PARK IMPROVEMENTS	32,104	43,000	0	36,000	3,896	-7,000	36,000	
01-7505 MACHINERY & EQUIPMENT	22,023	44,387	44,386	103,000	80,977	58,613	58,614	
01-7509 ENGINEERING	10,962	24,038	24,195	15,000	4,038	-9,038	-9,195	
<b>subtotal</b>	<b>69,134</b>	<b>344,938</b>	<b>200,418</b>	<b>197,000</b>	<b>127,866</b>	<b>-147,938</b>	<b>-3,418</b>	
01-8005 FUEL/LUBRICANTS	26,225	20,690	20,690	23,510	-2,715	2,820	2,820	
01-8010 FLEET SERVICES	67,354	69,725	69,725	69,163	1,809	-562	-562	
01-8060 CLERICAL SERVICES	10,100	10,100	10,100	10,100	0	0	0	
<b>subtotal</b>	<b>103,679</b>	<b>100,515</b>	<b>100,515</b>	<b>102,773</b>	<b>-906</b>	<b>2,258</b>	<b>2,258</b>	
02-6115 BUILDINGS/GROUNDS	10,461	14,600	12,000	14,600	4,139	0	2,600	
<b>subtotal, mini parks</b>	<b>10,461</b>	<b>14,600</b>	<b>12,000</b>	<b>14,600</b>	<b>4,139</b>	<b>0</b>	<b>2,600</b>	
03-6115 BUILDINGS/GROUNDS	929	1,700	500	1,700	771	0	1,200	
03-6202 UTILITIES	4,535	4,300	5,050	4,500	-35	200	-550	
<b>subtotal Greenfree Park</b>	<b>5,464</b>	<b>6,000</b>	<b>5,550</b>	<b>6,200</b>	<b>736</b>	<b>200</b>	<b>650</b>	
04-6115 BUILDINGS/GROUNDS	1,423	2,100	1,000	1,800	377	-300	800	
04-6202 UTILITIES	265	600	300	500	235	-100	200	
<b>subtotal Emmenegger Park</b>	<b>1,688</b>	<b>2,700</b>	<b>1,300</b>	<b>2,300</b>	<b>612</b>	<b>-400</b>	<b>1,000</b>	
05-6115 BUILDINGS/GROUNDS	662	1,000	1,200	1,000	338	0	-200	
05-6202 UTILITIES	2,880	2,700	3,675	3,000	120	300	-675	

DRAFT  
January  
2022



ACCOUNT #	20-21 Actual	21-22 Budget	21-22 Projected	22-23 Request	VARIANCE 22-23REQ-20-21 ACT	VARIANCE 22-23REQ-21-22 BUD	VARIANCE 22-23REQ-21-22PRO	Comments
Draft								
<i>Subtotal Meacham Memorial Park</i>	3,542	3,700	4,875	4,000	458	300	-875	
06-6115 BUILDINGS/GROUNDS	371	700	300	700	329	0	400	
06-6202 UTILITIES	128	150	120	150	22	0	30	
<i>Subtotal Quarry</i>	499	850	420	850	351	0	430	
07-6115 BUILDINGS/GROUNDS	0	500	400	500	500	0	100	
07-6202 UTILITIES	431	1,000	2,100	2,100	1,669	1,100	0	
<i>Subtotal Walker Park</i>	431	1,500	2,500	2,600	2,169	1,100	100	
08-6115 BUILDINGS/GROUNDS	73	600	150	600	527	0	450	
08-6202 UTILITIES	945	875	950	900	-45	25	-50	
<i>Subtotal Monfort Park</i>	1,018	1,475	1,100	1,500	482	25	400	
09-6115 BUILDINGS/GROUNDS	0	200	200	200	200	0	0	
09-6202 UTILITIES	0	200	150	200	200	0	50	
<i>Subtotal Quinette Cemetery</i>	0	400	350	400	400	0	50	
10-6115 BUILDINGS/GROUNDS	74	600	200	500	426	-100	300	
10-6202 UTILITIES	1,078	1,000	1,200	1,200	122	200	0	
<i>Subtotal Avery Park</i>	1,152	1,600	1,400	1,700	548	100	300	
11-6114 MACHINERY & EQUIPMENT	262	400	325	600	338	200	275	
11-6115 BUILDINGS/GROUNDS	4,153	7,650	5,100	7,850	3,697	200	2,750	Additional pernnial plant material at City Hall and West Jefferson
<i>Subtotal Downtown</i>	4,415	8,050	5,425	8,450	4,035	400	3,025	
12-6115 BUILDINGS/GROUNDS	0	400	200	400	400	0	200	
12-6202 ENERGY/WATER	2,473	1,000	2,790	2,700	227	1,700	-90	
<i>Subtotal Fillmore</i>	2,473	1,400	2,990	3,100	627	1,700	110	
<b>Total</b>	<b>1,534,953</b>	<b>2,026,601</b>	<b>1,808,526</b>	<b>1,944,870</b>	<b>409,917</b>	<b>-81,731</b>	<b>136,344</b>	
<b>Revenue</b>	1,660,385	1,786,930	1,827,566	1,850,790	190,405	63,860	23,224	Fund balance requirement for FY22-23
<b>Net</b>	125,432	-239,671	19,041	-94,080	-219,512	145,591	-113,121	\$ 1,166,247
<b>Fund Balance</b>	1,811,690	1,572,019	1,830,731	1,736,651	90,825	157,560	258,712	\$ 1,310,903

DRAFT  
January  
2022

# MAINTENANCE REPORT FOR DECEMBER 2021

## For December 14 through Jan 23

### WINTER EPISODES:

We have passed the first month of winter relatively unscathed. We have had scheduled snow/ice removals a couple times to date amounting to less than 20 hours of OT. We have picked up 17,400lbs of salt but returned a couple thousand pounds following the events. We removed 1.5 inches of snow and sleet in this last event including sidewalks at KPAC and perimeter walks at other parks.

### BUDGET PREPARATION:

We have been preparing our budget proposal for FY22-23 and are presenting the first draft to the full board on the 24<sup>th</sup>. We are attempting to resume our capital projects schedule while keeping expenses in check overall.

### COVID PROTOCOLS:

We have had a couple of brushes with the virus and implemented quarantine for 3 staff in the last month. We are back to a full crew following the holidays and continue to wash and spray as necessary to keep us whole. In all 3 cases, it was brought on by family contact exposures.

### PARK RANGERS:

We have brought on 3 new rangers over the last 6-8 weeks and currently have a full security staff at our disposal. Randal Huskey, Joe Lake and Cody Akers have joined our ranger staff and are assuming hours. It's nice to have a full staff again at Operations and Rangers.

### WINTER PROJECTS:

We are preparing to remove the old press box on stilts down at the JFL field. It is in such state of repair as to be unsalvageable. The privacy fence at Koestering Park dividing Park from private homeowners is planned for replacement beginning Feb 1. The fence has been in place since the early 2000s and has run its useful course. We are currently waiting for utility locates and material to be delivered.

### UTILITY VEHICLE:

We have taken delivery of a new Deere Gator HPX and are in the process of transferring the ballfield implement to another Gator. The new vehicle is replacing the 2010 Mule and will go out for auction soon. The older Gator will probably be retired and auctioned late this year.

### BACKHOE LEASE SPECS FULFILLED:

We have finally received the ride control option for our leased backhoe. Ride control is a switchable feature that allows the front loader to float during transport, and return to rigid for loading. The feature prevents the front heavy equipment from bouncing during transport.



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	51	31	87	68	91	91	76	92	89	51	76	63	866
Public Contacts	132	59	247	205	298	291	223	320	543	488	335	307	3448
PD/FD Assist	1	2	1	11	6	9	4	7	11	11	4	7	74
PD Dispatched Calls	1	4	3	5	8	5	3	4	8	4	2	3	50
Interpretive	0	0	0	0	1	4	0	6	0	1	0	0	12
Reported Maint.	2	1	10	4	2	6	8	5	5	3	3	4	53
Injuries	0	1	0	2	0	3	2	2	0	0	0	1	11
Wildlife Related	0	0	0	1	0	2	1	1	2	0	1	2	10
Recovered Property	0	4	6	5	3	7	6	3	3	0	3	2	42
First Aid	0	1	0	0	1	0	1	2	0	0	1	1	7
Missing Persons	0	0	0	0	0	0	0	0	0	0	0	1	1

# Summary of Activities

Nothing special to report for December.

Prepared by: Senior Ranger Ronald Hall

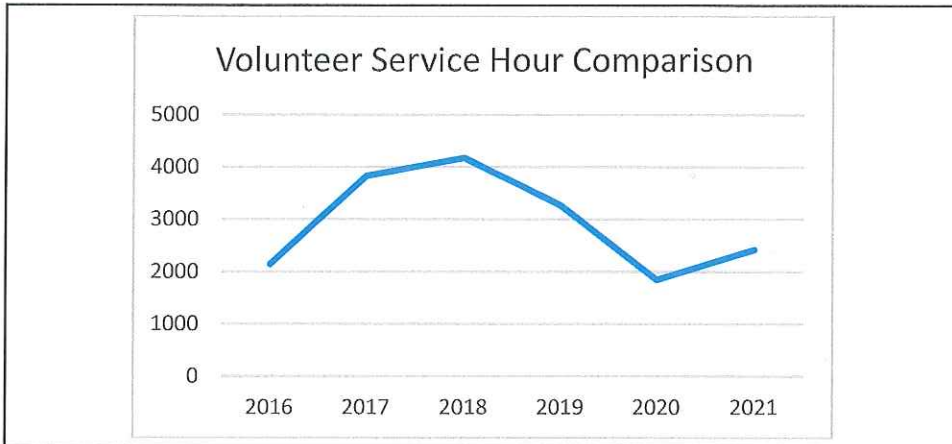
# Monthly Volunteer Activity Report



1

## 2021 Volunteer Hours

January | 2022



### Upcoming Events

March 14-2022 Volunteer Season Begins



**2,427**  
YTD Service Hours



**12**  
Weekday Volunteers



**153**  
YTD Episodic Volunteers



**39**  
Events

## Highlights

The volunteer program hosted 39 volunteer events throughout this year's volunteer season. John Burroughs, the Target Store, Open Space Council board members, and Boy Scout troops are examples of groups that supported Kirkwood Parks with various projects such as trail repair, honeysuckle removal, wintercreeper clean up, and more.

During Black History month in February, the City of Kirkwood will highlight stories from the Historic Quinette Cemetery. At least 12 stories will be shared on the Kirkwood Parks Department and the City's Facebook page.

The pandemic continues to affect volunteer participation. Volunteers began to return to volunteer activities late in the season. This trend should continue as we transition into the 2022 volunteer season. Weekday volunteerism and invasive species removal continue to produce the highest volunteer interest. [The program peaked in 2018 with the introduction of an invasive species removal program.]



# Memorandum

To: **Members of the Park Board**  
Cc: **Kyle Henke**  
From: **Sandy Stephens**  
Date: **January 18, 2022**  
Subject: **FY2022 Quarter 3 Park Board Financial Report**

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Attached are the financial statements for the period ending December 31, 2021, 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 FY2022 continues to show positive increases in all revenue categories; however, as the City returns to a more normal pattern, recreation programs are reinstated, and park usage increases, the expenditures have increased too. Economic uncertainties are still looming in the background even though COVID-19 cases are beginning to decline 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 82% 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, 2021, the Park Fund has a fiscally healthy balance sheet with a fund balance of \$1,674,455. Fund Balance policy requires the fund balance is between 2/3 or 3/4 of budgeted expenditures less budgeted capital. Calculations are as follows:

Description	Amount
FY2022 Total Expenditure Budget:	\$2,026,601
Less Capital Budget:	(339,425)
Operational Budget:	<u>\$1,687,176</u>

Fund Balance requirement is between \$1,124,784 and \$1,265,382.

Liabilities are typical for the park fund.

Page 2      **Real Property Tax**

Property tax revenues increased \$147,750 or 22% 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. The increase in FY2022 is attributed to St. Louis County releasing the protested property taxes in June instead of the normal May release date.

Page 2      **Charges for Services**

Charges for services include ball field rental, picnic fees, concessions and security revenue. As the City returns to a more normal pattern, residents are slowly returning to the parks. To support this observation, charges for services increased \$46,309 or 142% compared to same time last year.

Page 2      Total revenues for the Park Fund increased by 26% or \$189,951.

Page 2      **Expenditures-Personnel**

Personnel expenditures increased 9% or \$77,199 compared to the same period last year. The largest increases are attributed temporary salaries, and overtime.

Page 3      **Expenditures-Contractual**

Contractual expenditures increased 4% or \$5,196 compared to the same period last year. The largest increases are attributed equipment \$1,745 and workers comp premium \$2,331.

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

General supplies and material expenditures increased 35% or \$46,820 compared to the same period last year. The largest increases are attributed to water for \$19,791 and fuel/lubricants \$6,878.

Page 4      **Expenditures-Capital Outlay**

Capital outlay is at 42% of budget and increased 342% compared to the same period last year.

Page 5      The net change in fund balance after transfers is a decrease of \$137,235. Ending fund balance is \$1,674,455.

Please note as you review the December 31, 2021 financial results, that the Park Fund's largest revenue source, property taxes, still has the fourth quarter to receive balance of receipts from the 2021 tax levy.



**BALANCE SHEET  
PARK FUND  
FOR THE QUARTER ENDED  
December 31, 2021**

ASSETS:

Cash and investments (including cash equivalents):	
Restricted.....	25,000
Unrestricted.....	1,666,980
Receivables, net of allowances where applicable:	
Taxes.....	128,858
Interest.....	1,691
	1,691

TOTAL ASSETS 1,822,529

LIABILITIES AND FUND BALANCES

LIABILITIES:

Accounts payable.....	3,278
Accrued wages and vacation payable.....	26,970
Deferred revenue.....	114,534
Unearned revenue.....	3,292
Total Liabilities.....	148,074

Restricted for:

Park operations.....	1,674,455
Total Fund Balance.....	1,674,455

TOTAL LIABILITIES AND FUND BALANCES..... 1,822,529

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**PARK FUND**  
**FOR THE QUARTER ENDED**  
**December 31, 2021**

	Budget 2021/2022	Actual to Date 2021/2022	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
<b>REVENUES:</b>						
Real Property Taxes.....	1,045,000	815,415	(229,585)	78.03%	667,665	147,750
<u>Charges for Services</u>						
Ball Field Rental.....	35,000	48,749	13,749	139.28%	22,572	26,177
Picnic/Amph, Theater Fees.....	20,000	27,403	7,403	137.02%	9,415	17,988
Concession Sales & Rents.....	3,000	2,752	(248)	91.73%	608	2,144
Security Revenue.....	100	-	(100)	0.00%	-	-
Total Charges for Services.....	58,100	78,904	20,804	135.81%	32,595	46,309
Investment Interest.....	10,000	5,280	(4,720)	52.80%	9,688	(4,358)
<u>Other Revenue</u>						
Greentree Legacy Donations.....	6,750	8,950	2,200	132.59%	8,700	250
Total Other Revenue.....	6,750	8,950	2,200	132.59%	8,700	250
Total Revenues.....	1,119,850	908,549	(211,301)	81.13%	718,598	189,951
<b>EXPENDITURES:</b>						
<u>Personnel</u>						
Salary and Wages - Full Time.....	806,616	595,357	(211,259)	73.81%	587,455	7,902
Salary and Wages - Part-Time.....	62,270	41,075	(21,195)	65.96%	35,545	5,530
Salary and Wages - Temporary.....	42,240	26,361	(15,879)	62.41%	-	26,361
Salary and Wages - Overtime.....	31,300	29,523	(1,777)	94.32%	2,139	27,384
Health Insurance.....	147,112	105,809	(41,303)	71.92%	106,144	(335)
Dental Insurance.....	5,980	3,869	(2,111)	64.70%	3,385	484
Vision Insurance.....	1,200	788	(412)	65.67%	792	(4)
Social Security Taxes.....	58,430	42,773	(15,657)	73.20%	38,256	4,517
Medicare Contributions.....	15,550	10,003	(5,547)	64.33%	8,948	1,055
Civilian Pension.....	54,739	39,808	(14,931)	72.72%	39,471	337
Deferred Comp.....	16,768	12,574	(4,194)	74.99%	8,606	3,968
Total Personnel.....	1,242,205	907,940	(334,265)	73.09%	830,741	77,199



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 PARK FUND  
 FOR THE QUARTER ENDED  
 December 31, 2021

	Budget 2021/2022	Actual to Date 2021/2022	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
<u>Contractual</u>						
K-PAC.....	2,700	1,306	(1,394)	48.37%	942	364
Training.....	2,205	865	(1,340)	39.23%	307	558
Other Professional Services.....	43,050	33,895	(9,155)	78.73%	33,993	(98)
Legal.....	3,500	2,218	(1,282)	63.37%	2,110	108
Audit.....	1,400	1,500	100	107.14%	1,400	100
Other Professional Services.....	2,600	653	(1,947)	25.12%	2,062	(1,409)
Landfill Fees.....	5,300	3,187	(2,113)	60.13%	2,318	869
Office Equipment Maintenance.....	350	225	(125)	64.29%	206	19
Radio Equipment Maintenance.....	1,200	499	(701)	41.58%	-	499
Equipment.....	3,000	3,022	22	100.73%	1,277	1,745
Building & Grounds.....	6,200	5,141	(1,059)	82.92%	4,504	637
Rental - Other.....	11,200	9,573	(1,627)	85.47%	10,320	(747)
General Liability Insurance.....	14,218	12,645	(1,573)	88.94%	12,231	414
Workers Comp Premium.....	84,920	63,693	(21,227)	75.00%	61,362	2,331
Telephone.....	2,400	1,897	(503)	79.04%	1,396	501
Cellular Telephone.....	3,600	792	(2,808)	22.00%	1,487	(695)
Travel Other.....	1,050	-	(1,050)	0.00%	-	-
Interdept Charges - Admin., Clerk, & Acct.....	10,100	7,578	(2,522)	75.03%	7,578	-
Total Contractual.....	198,993	148,689	(50,304)	74.72%	143,493	5,196
<u>General Supplies and Materials</u>						
Office Supplies.....	700	895	195	127.86%	566	329
Janitorial Supplies.....	5,800	5,923	123	102.12%	4,114	1,809
General Supplies - Food.....	600	367	(233)	61.17%	-	367
General Supplies - Clothing.....	3,700	3,217	(483)	86.95%	1,489	1,728
General Supplies - Machinery & Equipment.....	3,200	2,532	(668)	79.13%	1,081	1,451
General Supplies - Buildings & Grounds.....	38,150	21,742	(16,408)	56.99%	16,111	5,631
General Supplies - Landscape Supplies.....	15,350	12,069	(3,281)	78.63%	6,111	5,958
General Supplies - Other.....	3,500	3,976	476	113.60%	1,475	2,501
Water.....	61,325	51,719	(9,606)	84.34%	31,928	19,791
Gas.....	2,200	573	(1,627)	26.05%	387	186
Membership Dues.....	600	235	(365)	39.17%	710	(475)
Safety Equipment.....	3,125	2,493	(632)	79.78%	2,690	(197)

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**PARK FUND**  
**FOR THE QUARTER ENDED**  
**December 31, 2021**

	Budget 2021/2022	Actual to Date 2021/2022	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
Small Tools.....	2,200	1,154	(1,046)	52.46%	1,351	(197)
Law Enforcement.....	1,600	851	(749)	53.19%	273	578
Vehicle Repair.....	3,000	3,848	348	111.60%	1,486	1,862
Motor Fuel & Lubricants.....	5,000	2,262	(2,738)	45.24%	1,370	892
Office Furniture & Equipment.....	5,513	-	(5,513)	0.00%	4,045	(4,045)
Interdept Charges - Fuel/Lubricants.....	20,690	14,501	(6,189)	70.09%	7,623	6,878
Interdept Charges - Vehicle Maintenance.....	69,725	52,290	(17,435)	75.00%	50,517	1,773
Total General Supplies and Materials.....	245,978	180,147	(65,831)	73.24%	133,327	46,820
Total Park Operations and Maintenance.....	<b>1,687,176</b>	<b>1,236,776</b>	<b>(450,400)</b>	<b>73.31%</b>	<b>1,107,561</b>	<b>129,215</b>
<u>Capital Outlay</u>						
Capital Outlay - Bldg & Site Improvement.....	228,000	123,961	(104,039)	54.37%	-	123,961
Capital Outlay - Park Improvements.....	43,000	-	(43,000)	0.00%	32,104	(32,104)
Capital Outlay - Machinery & Equipment.....	44,387	-	(44,387)	0.00%	-	-
Capital Outlay - Engineering Fees.....	24,038	18,032	(6,006)	75.02%	-	18,032
Total Capital Outlay.....	339,425	141,993	(197,432)	41.83%	32,104	109,889
Total Expenditures.....	2,026,601	1,378,769	(647,832)	68.03%	1,139,665	239,104
REVENUES OVER/(UNDER) EXPENDITURES.....	(906,751)	(470,220)	436,531		(421,067)	(49,153)
<u>Other Financing Sources</u>						
Transfer from Other Funds-In(out).....	81,830	43,947	(37,883)	53.71%	42,444	1,503
Transfer Park Sales Tax.....	575,000	287,502	(287,498)	50.00%	431,253	(143,751)



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 PARK FUND  
 FOR THE QUARTER ENDED  
 December 31, 2021

	Budget 2021/2022	Actual to Date 2021/2022	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
Proceeds from Sale of Capital Assets.....	10,250	1,536	(8,714)	14.99%	5,047	(3,511)
Proceeds from insurance.....	-	-	-	-	-	-
Total Other Financing Sources.....	667,080	332,985	(334,095)	49.92%	478,744	(145,759)
NET CHANGE IN FUND BALANCE.....	(239,671)	(137,235)	102,436		57,677	(194,912)
FUND BALANCE, BEGINNING OF YEAR.....	1,811,690	1,811,690			1,673,171	
FUND BALANCE, END OF QUARTER.....	1,572,019	1,674,455			1,730,848	