

**CITY OF SUNSET HILLS
FINANCE COMMITTEE
AGENDA
March 3, 2022
5:30 P.M.**

A meeting of the Sunset Hills Finance Committee will be held in the Robert C. Jones Auditorium at City Hall, 3939 S. Lindbergh Blvd., on March 3, 2022 at 5:30 P.M.

You can join the meeting via Zoom.com or by using the following link:

**[https://us02web.zoom.us/j/89856497295?
pwd=Zk55dFpXa09jNGcvS2UramRNRkxyZz09](https://us02web.zoom.us/j/89856497295?pwd=Zk55dFpXa09jNGcvS2UramRNRkxyZz09)**

Or you can dial in at 312-626-6799

Meeting ID: 898 5649 7295

Passcode: 294644

1. ROLL CALL

2. APPROVAL OF THE MINUTES

Approval of the minutes of the November 29, 2021 Finance Committee meeting

Documents:

[11.29.21 FINANCE MEETING MINUTES - DRAFT.PDF](#)

3. 2021 BUDGET ADJUSTMENTS

Documents:

[2021 BUDGET ADJ_ MAR 3 2022 FC MEETING.PDF](#)

4. OTHER MATTERS

5. ADJOURNMENT

MINUTES OF THE REGULAR MEETING OF FINANCE COMMITTEE OF THE CITY OF SUNSET HILLS, MISSOURI HELD ON MONDAY NOVEMBER 29, 2021

Meeting convened at 5:31 p.m.

Place of meeting: Zoom

The Finance Committee of the City of Sunset Hills, Missouri met in open session via Zoom. Chairman, Alderman Joe Stewart, Alderman Fred Daues, Member Mike Fitzgerald, Member Mark Colombo, Member Jeff Camilleri, Finance Director, Susanna Messmer, Assistant Finance Director, Jeff Trentmann, City Administrator, Brittany Gillett, and Brad Lukens of Arbitrage Management were in attendance. Absent: Member Mike Sawicki.

Approval of Minutes

Alderman Fitzgerald made a motion to approve the minutes from the October 25, 2021 Finance Committee meeting. Alderman Daues seconded the motion and it was unanimously approved.

Investment policy discussion with guest Brad Lukens of Arbitrage Management

Alderman Stewart introduced Mr. Brad Lukens. Ms. Messmer explained she and Ms. Gillett had a preliminary meeting with Mr. Lukens who offered to make some recommendations with how the City's policy should look.

Mr. Lukens reviewed the recommendations he had for the sections on Investment Restrictions, as well as Diversification. There was lengthy discussion amongst the members on the pros and cons of long- and short-term investments. Ms. Messmer asked Mr. Lukens how other Cities handled the percentage maximum for securities. Mr. Lukens stated most other Cities did not allocate a percentage and were structured more loosely. He explained, given the existing market conditions, they have been trying to keep investments shorter due to rising rates and the anticipation of continued rising rates.

Mr. Lukens addressed the suggestion for changing the maximum percentage of commercial paper investments. Alderman Stewart stated he had no objection to raising the maximum percentage of commercial paper investments to 10% of the total financial portfolio, and to remove the first line referencing "bankers acceptance". Discussion was held on how to determine the available balance at the time the investment was made. Ms. Messmer suggested looking at the previous quarter-end balance and applying the percentage of the policy to that. Alderman Stewart agreed with using the total consolidated portfolio balance as the cap for calculating the 10%.

Member Fitzgerald asked if there would be any cash carved out for operating expenses, or if 100% of the money was for investment. Alderman Stewart replied he read the policy to mean the investable portfolio, which was approximately 11 million dollars.

Member Camilleri asked what portion beyond commercial paper could be invested. Mr. Lukens referred to the Diversification table shown. He reviewed the various approved investment types in the existing policy. He further explained the existing various percentages made it more difficult to stay in compliance due to the varying nature of each.

Alderman Daues asked how the original percentages and maturity dates were created. Member Fitzgerald explained the existing Investment Policy was created in 2012 by the Finance Committee.

Member Colombo expressed concern in investing in anything over two years due to the existing market conditions. He stated he felt there should be a "Liquidity and Funds Management" policy.

Member Camilleri asked Ms. Messmer what kind of return the City was getting on the existing money sitting in bank. Ms. Messmer answered a tiny amount from the money market. Member Camilleri then asked who was making the investment decisions. Ms. Messmer answered she did based on the recommendations given by Mr. Lukens. Member Camilleri asked if Ms. Messmer was comfortable making those decisions. Ms. Messmer stated she was not and would prefer more guidance.

Alderman Daues stated he would like to create an Internal Investment Committee. There was discussion on who should be on the committee. Ms. Gillett explained there was an informal committee in place. There was discussion on whether or not an elected official needed to be on the committee. Alderman Stewart stated he did not feel it was necessary for elected officials to be on the committee and he felt staff and Mr. Lukens were more than capable of handling the investments.

Alderman Daues made a motion to form a formal Investment Committee to include the Finance Director, Assistant Finance Director and City Administrator. Member Fitzgerald seconded the motion and it was unanimously approved.

Mr. Lukens reviewed the changes discussed.

- 10% commercial paper percentage maximum at the time of investment
- top 2 rating categories
- 270 days or less

Ms. Messmer asked if they were going to increase the maturity rate. Alderman Stewart stated he was very comfortable going to 7 years. Member Colombo stated he was not comfortable going beyond 3 years. Mr. Lukens explained they tried to ladder the investments so they matured out at various times.

Alderman Daues stated he felt they needed to give Mr. Lukens the latitude to make investments for the City. Member Fitzgerald agreed with member Colombo on staying short-term with the investments.

Alderman Stewart proposed changes to the Investment type table;

- a) US Treasuries- No Changes
- b) US Government Agency and Instrumentality Obligations- 100% and 7 years
- c) Collateral Repurchase- No Changes
- d) Certificates of Deposit- 100% and 5 years
- e) Commercial paper- 10% and 270 days or less
- f) Bankers Acceptances

Member Colombo asked what percentage of assets were to be invested actively. Alderman Stewart stated he felt that would fall under a Funds Management Liquidity Policy to guide the management team on how much cash or liquid securities to have on hand.

Member Camilleri stated he agreed with the suggested changes but also agreed with Member Colombo on not investing in anything longer than short-term. Alderman Stewart stated he agreed and wanted to give the investment team room to make the best decisions.

Alderman Stewart then suggested changes to the information box at the end of the policy. He stated he would like it to say "Instruments in any single issuer of US Agency Securities reviewed must be AAA rated".

Alderman Daues made a motion to approve the recommendations. Member Camilleri seconded the motion and it was unanimously approved.

Mr. Lukens discussed assigning a person to be the main contact in time-sensitive situations.

Adjournment

Member Fitzgerald made a motion to adjourn the meeting. Member Camilleri seconded the motion and it was unanimously approved.

Meeting adjourned at 7:05 p.m.

Deputy City Clerk- Lori Stone

PROPOSED FINAL 2021 BUDGET AMENDMENTS FOR BOARD OF ALDERMAN					
March 3, 2022 Finance Committee Meeting					
				Favorable (Unfavorable)	
Fund	Fin Stmt Line Item	Account #	Account Description	\$\$	Explanation
General Fund	Capital Outlays	01-8018-9204	Cap Project/Acq - Facilities_Stieren Area	354,556	partial offset in 05-8018-9204; restroom project slower than expected
General Fund	Expenditures - General Govn	01-4000-5003	FT Reg Salary_Admin	(28,824)	Asst FD hiring, July wage increase
General Fund	Expenditures - General Govn	01-4000-5500	Membership/Subscription_Admin	4,346	Mo Municipal League dues timing difference
General Fund	Expenditures - General Govn	01-4000-6015	Legal Fees_Admin	(25,782)	reclasses from court, plus higher legal services volume
General Fund	Expenditures - General Govn	01-4000-6120	Property & Liability Ins_Admin	(5,176)	rate increased higher than expected
General Fund	Expenditures - Municipal Court	01-7000-5005	Part Time Wages_Court	11,310	Part-time support not needed due to low court volume
General Fund	Expenditures - Municipal Court	01-7000-6015	Legal Fees_Court	14,519	reclasses from court to Gen Govn and Public Works, plus lower number of cases
General Fund	Expenditures - Municipal Court	01-7000-6135	Computer Subscription_Court	8,861	over budgeted; higher court volume assumed
General Fund	Expenditures - Non-departmental	01-9000-5200	FICA Expense	5,671	in line with lower salaries & wages
General Fund	Expenditures - Non-departmental	01-9000-5210	Health Insurance Exp	20,962	Lower costs than expected, plus budget was overstated.
General Fund	Expenditures - Non-departmental	01-9000-5211	HSA Employer Portion Expense	3,547	lower cost than expected
General Fund	Expenditures - Non-departmental	01-9000-5215	Pension Expense	19,036	lower salaries plus new employees not eligible
General Fund	Expenditures - Non-departmental	01-9000-5225	Unemployment Comp Exp	11,983	minimal COVID related layoffs
General Fund	Expenditures - Parks and Rec	01-8000-5003	FT Reg Salary_Parks General	8,125	maintenance vacancy for part of year, partially offset by July wage increase
General Fund	Expenditures - Parks and Rec	01-8000-5005	Part time Wages_Parks General	20,835	Reclass in part-time Parks and Rec categories as clean-up continues
General Fund	Expenditures - Parks and Rec	01-8000-6000	Professional Fees_Parks General	3,137	Less engineering needed.
General Fund	Expenditures - Parks and Rec	01-8000-6115	Promotion/Marketing_Parks General	11,820	Tried to keep down based on special program expenses
General Fund	Expenditures - Parks and Rec	01-8000-6119	Printing & Copier_Parks General	7,066	2021 new use of this expense object for Parks; not fully used
General Fund	Expenditures - Parks and Rec	01-8000-6410	Equipment Rentals_Parks General	6,667	Did not need as much equipment than budgeted
General Fund	Expenditures - Parks and Rec	01-8000-6701	Utilities - Electric_Parks General	10,654	over budgeted
General Fund	Expenditures - Parks and Rec	01-8000-6735	Maint/Repair - Equipment_Parks General	5,553	Overall less equipment repairs
General Fund	Expenditures - Parks and Rec	01-8000-6737	Maint/Repair - Vehicle_Parks General	3,870	Conducted more repairs in-house
General Fund	Expenditures - Parks and Rec	01-8000-7047	Maint Supplies_Parks General	(4,488)	General supplies cost more than anticipated, COVID 19 products for playgrounds, etc
General Fund	Expenditures - Parks and Rec	01-8000-7053	Recreation Supplies_Parks General	3,178	used funds to help offset driving range Rec supplies
General Fund	Expenditures - Parks and Rec	01-8000-7057	Uniforms_Parks General	4,094	Switched companies
General Fund	Expenditures - Parks and Rec	01-8000-7910	Special Program Exp_Parks General	(9,203)	Programs are higher than anticipated/budgeted - was able to offer more than what we thought
General Fund	Expenditures - Parks and Rec	01-8003-6020	Recreation Contractors_Community Center	(3,340)	umpires and contractor fitness higher than budgeted
General Fund	Expenditures - Parks and Rec	01-8003-6115	Promotion/Marketing_Community Ctr	14,516	Less promotional type events than in past years.
General Fund	Expenditures - Parks and Rec	01-8003-6701	Utilities - Electric_Community Center	4,688	lower usage and/or rates
General Fund	Expenditures - Parks and Rec	01-8003-6704	Utilities - Sewer_Community Center	(3,006)	Newer account used - still gaging #'s
General Fund	Expenditures - Parks and Rec	01-8003-6706	Utilities - Internet_Community Center	(4,273)	budget too low
General Fund	Expenditures - Parks and Rec	01-8003-6735	Maint/Repair - Equipment_Community Center	4,779	Less equipment repairs
General Fund	Expenditures - Parks and Rec	01-8003-7047	Maint Supplies_Community Center	(7,982)	COVID items - masks, hand sanitizers, etc - more than anticipated
General Fund	Expenditures - Parks and Rec	01-8003-9710	Concessions Exp_Community Ctr	3,632	slightly lower usage than budgeted
General Fund	Expenditures - Parks and Rec	01-8004-5005	Part Time Wages_Athletic Complex	12,834	Reclass in part-time Parks and Rec categories as clean-up continues
General Fund	Expenditures - Parks and Rec	01-8004-6732	Maint/Repair - Grounds_Athletic Complex	4,837	Kept maintenance levels down
General Fund	Expenditures - Parks and Rec	01-8004-6733	Maint/Repair - Building_Athletic Complex	3,962	Kept costs down to offset facility overage
General Fund	Expenditures - Parks and Rec	01-8004-6734	Maint/Repair - Facilities_Athletic Complex	(3,603)	Fencing repairs more than anticipated
General Fund	Expenditures - Parks and Rec	01-8005-6732	Maint/Repair - Grounds_Kitun	3,345	Kept maintenance levels down
General Fund	Expenditures - Parks and Rec	01-8008-6732	Maint/Repair - Grounds_Minnie Ha Ha	27,013	No floods, kept maintenance level down
General Fund	Expenditures - Parks and Rec	01-8008-6734	Maint/Repair - Facilities_Minnie Ha Ha	7,979	Kept expenses down to offset Watson Trail Park overages
General Fund	Expenditures - Parks and Rec	01-8009-6732	Maint/Repair - Grounds_Watson Trail	6,890	Kept maintenance levels down across the board
General Fund	Expenditures - Parks and Rec	01-8009-6734	Maint/Repair - Facilities_Watson Trail	(5,692)	Had more repairs to lighting issues, restroom, etc in Watson
General Fund	Expenditures - Parks and Rec	01-8013-7053	Recreation Supplies_Driving Range	(7,897)	Needed additional supplies than budgeted
General Fund	Expenditures - Parks and Rec	01-8014-7955	Day Camp Program Expense	5,711	Day Camp not at same level as budgeted
General Fund	Expenditures - Parks and Rec	01-8018-6732	Maint/Repair - Grounds_Stieren Area	17,192	Less projects approved, so maintenance levels down as well
General Fund	Expenditures - Parks and Rec	01-8018-6734	Maint/Repair - Facilities_Stieren Area	20,977	slower maint costs than expected
General Fund	Expenditures - Pool	01-8002-6701	Utilities - Electric_Aquatic Facility	(7,564)	higher usage and/or rates
General Fund	Expenditures - Pool	01-8002-6703	Utilities - Water_Aquatic Facility	(4,114)	Water bills higher than budgeted.
General Fund	Expenditures - Pool	01-8002-6733	Maint/Repair - Building_Aquatic Facility	9,640	Kept down to offset higher equipment costs
General Fund	Expenditures - Pool	01-8002-7068	Miscellaneous_Aquatic Facility	5,865	No drug testing for 2021

<u>Fund</u>	<u>Fin Stmt Line Item</u>	<u>Account #</u>	<u>Account Description</u>	<u>Favorable (Unfavorable)</u> <u>\$\$</u>	<u>Explanation</u>
General Fund	Expenditures - Pool	01-8002-9710	Concessions Exp _Aquatic Facility	19,575	Pool operation at lower level than budgeted
General Fund	Expenditures - Pool	01-8015-7938	Swim and Dive Program Exp	7,250	Refer to account #12-8015-5005 above
General Fund	Expenditures - Public Safety	01-6000-5003	FT Reg Salary _Non-Comm Police	8,905	Support service manager at lower wage, partially offset by July wage increase
General Fund	Expenditures - Public Safety	01-6000-5007	Holiday Premium _Non-Comm Police	(3,677)	Shift toward holiday premium over comp time
General Fund	Expenditures - Public Safety	01-6000-5008	Overtime _Non-Comm Police	(11,777)	2 dispatcher turnover, budget was set too low, and Covid 19
General Fund	Expenditures - Public Safety	01-6000-5510	Seminar/Training _Public Safety	4,019	Timing for Sharpshooter annual fee corrected
General Fund	Expenditures - Public Safety	01-6000-6120	Property & Liability Ins _Public Safety	(4,320)	rate increased higher than expected
General Fund	Expenditures - Public Safety	01-6000-6122	Workers Comp Ins _Public Safety	7,507	Actual rate decreased vs budgeted increase
General Fund	Expenditures - Public Safety	01-6000-6737	Maint/Repair - Vehicle _PD General	(17,968)	Totaled Police Vehicle in December \$18,546 in repairs. Offset by \$17,546 insurance check
General Fund	Expenditures - Public Safety	01-6000-7032	Police Supplies	4,145	Ammo was on backorder so we couldn't purchase as much in 2021
General Fund	Expenditures - Public Safety	01-6000-7037	Gas/Oil _Public Safety	(9,623)	higher gas prices
General Fund	Expenditures - Public Safety	01-6000-7057	Uniforms _Public Safety	(3,304)	Slightly higher then expected costs
General Fund	Expenditures - Public Safety	01-6000-7068	Miscellaneous _PD General	(7,038)	Officer Meier funeral costs - understanding that "Car Fax" proceeds from prior years may be used
General Fund	Expenditures - Public Safety	01-6010-6705	Utilities - Telephone _PD Bldg	(5,662)	higher usage and/or rates
General Fund	Expenditures - Public Safety	01-6010-6733	Maint/Repair - Building _PD Bldg	4,578	repaired plumbing, lights, surveillance cameras, doors, and other misc problems
General Fund	Expenditures - Public Safety	01-6020-5003	FT Reg Salary _Comm Police	(17,862)	matrix wage increase; partially offset by Q4 vacancy
General Fund	Expenditures - Public Safety	01-6020-5007	Holiday Premium _Comm Police	3,266	Shift toward comp time over holiday premium
General Fund	Expenditures - Public Safety	01-6020-5008	Overtime _Comm Police	(7,549)	3/4 officers left (short handed) and Covid 19
General Fund	Expenditures - Public Works	01-5000-5003	FT Reg Salary _Public Works	26,580	admin position vacant for most of year, partially offset by July wage increase
General Fund	Expenditures - Public Works	01-5000-6015	Legal Fees _Public Works	(16,056)	reclasses from court, plus higher legal services volume
General Fund	Expenditures - Public Works	01-5000-6122	Workers Comp Ins _Public Works	4,504	Actual rate decreased vs budgeted increase
General Fund	Expenditures - Public Works	01-5000-6190	General Planning _Public Works	5,181	No additional general planning work needed as anticipated
General Fund	Expenditures - Public Works	01-5000-6735	Maint/Repair - Equipment _PW General	(7,708)	Larger than expected repirs to the skid steer, leaf vac and backhoe after minimal repairs in 2020
General Fund	Expenditures - Public Works	01-5001-6733	Maint/Repair - Building _PW Bldg	(9,154)	Emergency gas line repair at PW Building; also separated building gas line from PD gas line
General Fund	Expenditures - Public Works	01-5001-7059	Shop Supplies _PW Bldg	3,289	Few supplies needed than anticipated
General Fund	Expenditures - Public Works	01-5010-6701	Utilities - Electric _City Hall	5,753	lower usage and/or rates
General Fund	Expenditures - Public Works	01-5010-6732	Maint/Repair - Grounds _City Hall	5,002	City staff performed additional grounds/maintenance services in-house - minimal outside contracting
General Fund	Expenditures - Public Works	01-5015-6701	Utilities - Electric _Infrastructure _Street Lights	(3,536)	higher usage and/or rates
General Fund	Expenditures - Public Works	01-5015-6738	Maint/Repair - Infrastructure _Street Lights	4,361	Street lights needing repair were lower than anticipated for 2021
General Fund	Expenditures - Public Works	01-5025-6738	Maint/Repair - Infrastructure _Storm Sewers	4,500	No minor storm improvements constructed in 2021
General Fund	Transfers	01-0000-9900	Operating Transfer Out	(177,613)	True up restricted activity to appropriate fund: Stieren (\$175); WT Playground (\$57); Lindbergh SW +\$54
	Total General Fund			388,274	
Capital Fund	Capital Outlays	05-4000-9206	Cap Project/Acq - Computers _Admin	(1,502)	below \$3k to balance expenditures for Capital Fund
Capital Fund	Capital Outlays	05-5000-6030	Engineering/Surveying _Public Works	6,711	No additional survey/engineering work needed as anticipated
Capital Fund	Capital Outlays	05-5000-7039	Minor Tools _Public Works	(2,993)	below \$3k to balance expenditures for Capital Fund
Capital Fund	Capital Outlays	05-5000-9205	Cap Project/Acq - Equipment _PW General	9,627	2021 Skid Steer bid was \$9627 under budget
Capital Fund	Capital Outlays	05-5010-9203	Cap Project/Acq - Building _City Hall	30,000	Budgeted amount was for roof replacement at City Hall. Replacement was scheduled for later date.
Capital Fund	Capital Outlays	05-5020-9208	Cap Project/Acq - Infra _Roads & Bridges	364,622	W Watson engineering pushed to 2022. Concrete street repair contract not completed due to contractor scheduling
Capital Fund	Capital Outlays	05-5030-9208	Cap Project/Acq - Infra _Sidewalks	(2,789)	below \$3k to balance expenditures for Capital Fund
Capital Fund	Capital Outlays	05-6000-9205	Cap Project/Acq - Equipment _PD General	5,343	3 Quotes for new speed display were between \$8,000-\$12,000
Capital Fund	Capital Outlays	05-6000-9206	Cap Project/Acq - Computers _PD General	(1,939)	below \$3k to balance expenditures for Capital Fund
Capital Fund	Capital Outlays	05-6000-9207	Cap Project/Acq - Vehicle _PD General	8,380	Budgeted for 3 marked 1 unmarked vehicle only purchased 3 marked vehicles so only 3evs systems needed
Capital Fund	Capital Outlays	05-8000-9205	Cap Project/Acq - Equipment _Parks General	(5,514)	smaller, needed items resulting in over budget (backblower, water pump, weed trimmer, tripod)
Capital Fund	Capital Outlays	05-8002-9204	Cap Project/Acq - Facilities _Aquatic Fac	13,832	Less facility concerns
Capital Fund	Capital Outlays	05-8002-9205	Cap Project/Acq - Equipment _Aquatic Fac	(8,379)	Had more equipment than facility repairs
Capital Fund	Capital Outlays	05-8002-9206	Cap Project/Acq - Computers _Aquatic Fac	(1,912)	below \$3k to balance expenditures for Capital Fund
Capital Fund	Capital Outlays	05-8003-9203	Cap Project/Acq - Building _Community Ctr	5,895	Slightly lower than budgeted
Capital Fund	Capital Outlays	05-8004-9204	Cap Project/Acq - Facilities _Athletic Com	3,259	Underuse
Capital Fund	Capital Outlays	05-8010-9202	Cap Project/Acq _Grounds _Bander Park	4,031	Bander Native Prairie project not done
Capital Fund	Capital Outlays	05-8013-9202	Cap Projects/Acq - Grounds _Driving Range	3,627	Sprinkler irrigation system charged to driving range lower
Capital Fund	Capital Outlays	05-8018-9204	Cap Project/Acq - Facilities _Stieren Area	(129,754)	irrigation, shelter capital costs which should be in Fund 01. Operating transfer created
Capital Fund	TRANSFERS	05-0000-9900	Operating Transfer Out	177,613	True up restricted activity to appropriate fund: Stieren +\$175; WT Playground +\$57; Lindbergh SW (\$54)

<u>Fund</u>	<u>Fin Stmt Line Item</u>	<u>Account #</u>	<u>Account Description</u>	<u>Favorable (Unfavorable)</u> <u>\$\$</u>	<u>Explanation</u>
	Total Capital Fund			478,159	
County Road	Expenditures - Public Works	10-5000-5003	FT Reg Salary_Public Works	22,408	laborer/driver position vacant for part of year, partially offset by July wage increase
County Road	Expenditures - Public Works	10-5020-6738	Maint/Repair - Infrastructure_Roads & Bridges	(4,270)	CRF budget \$110k; combination of salt costs, street repair costs and temporary salt storage costs at ballfields due to
	Total County Road Fund			18,138	
Storm Water Parks	Capital Outlays	12-8000-6030	Engineering/Surveying_Parks General	(1,147,270)	I44 Pedestrian Bridge contract not budgeted -- offset in revenue
Storm Water Parks	Expenditures - Parks and Rec	12-0000-8000	Service Charges	(1,590)	below \$3k to balance expenditures for SW Parks Fund
Storm Water Parks	Expenditures - Parks and Rec	12-8003-5003	FT Reg Salary_Community Center	8,037	vacancy for part of year, partially offset by July wage increase
Storm Water Parks	Expenditures - Parks and Rec	12-8003-5005	Part Time Wages_Community Center	(56,359)	Reclass in part-time Parks and Rec categories as clean-up continues
Storm Water Parks	Expenditures - Parks and Rec	12-8010-6732	Maint/Repair - Grounds_Bander	12,709	Did more prairie cutting in house
Storm Water Parks	Expenditures - Parks and Rec	12-8014-5005	Part Time Wages_Day Camp	28,621	Day Camp not at same level as budgeted
Storm Water Parks	Expenditures - Parks and Rec	12-8017-5005	Part Time Wages_Fitness Instruction	28,205	Reclass in part-time Parks and Rec categories as clean-up continues
Storm Water Parks	Expenditures - Pool	12-8002-5003	FT Reg Salary_Aquatic Facility	(400)	below \$3k to balance expenditures for SW Parks Fund
Storm Water Parks	Expenditures - Pool	12-8002-5005	Part Time Wages_Aquatic Facility	69,047	Pool operation at lower level than budgeted
Storm Water Parks	Expenditures - Pool	12-8015-5005	Part Time Wages_Swim & Dive Program	(7,538)	Offset in 01-8015-7938
Storm Water Parks	Revenue - Grants	12-8000-4505	Grants - Municipal Parks	1,151,879	I44 Pedestrian Bridge contract not budgeted
	Total Storm Water Parks Fund			85,340	