ROLLA
Parks & Recreation

Parks Advisory Commission Agenda
Wednesday, Sept. 23, 2026 5:00 p.m.
Third Floor Conference Room

1. Call to order

2. Approval of June minutes

3. Reports/Presentations

    a. Request by Patti Fleck for a windphone
    b. Request by Barney Oerther for Eagle Scout project at VMP

4. Unfinished business
    a. Narrative
    b. Financials
    c. Review of summer rec programming
    d. Review of SplashZone season

5. New business
    a. Turf bid opening comps

6. Adjournment

Park Advisory Commission

Thursday, June 25, 2026 – 5:30 p.m.
City Hall, 3rd Floor Conference Room

Members Present: Ken Kwantes, Justin Renaud, Mike Fleischhauer, and Susan Wrasmann
Absent: None

Others Present: City Administrator Keith Riesberg, Mayor Lister Florence, Floyd Jernigan, Marie Crowley, Andrew Smith, Simon Yoakum, Julie Mayfield

1. **Call to Order**
   - Mr. Kwantes called the meeting to order at 5:30 p.m.

2. **Approval of November minutes**
   - Justin Renaud made a motion to approve March 2026 meeting minutes. Mike Fleischhauer seconded the motion. All in favor. None opposed.
3. **Updates**
   - 10 exercise stations have been ordered and we are looking at up to 8 additional stations for completion of the exercise trail. Parks staff will be installing them with the required fall area and safety surface. This will close the ARPA Grant.
   - The Wilson Field improvements are complete. The new turf field will be the last part of the LWCF Grant. The pre-bid for the turf field is tentatively set for August 5th with a bid opening of August 12th.
   - Veterans Memorial Park replacement benches came in today. We will be installing them over the next few weeks. They will start installing the replacement electric in the small pavilion next week.
   - Program Manager Andrew Smith advised Summer Camp is maxed out with a long waiting list. Softball leagues are going well with 11 church teams, 15 coed teams, and 10 men's teams. Missouri Department of Conservation held a Dutch Oven Cooking Class for us this week, it was well attended. The Floating Wetlands installed in collaboration with MDC have been successful and are growing well. The Challenger Soccer Camp was a success again this year. The 5v5 Soccer Tournament went really well in spite of the weather. They will likely hold another one here next year.
   - Aquatics Manager Marie Crowley advised SplashZone is going well. On average we have 150-200 patrons per day. She added additional swim lessons in July due to the waitlist in June for lessons. Morning Water Walking has an average of 18 passes. Toddler time started with 10 attending yesterday. Night Swim starts next week. There will be a $4 day on the 4th of July from 1-4 p.m. July 25th we are hosting a book float in collaboration with the Rolla Public Library. Pool Update: We are in the process of replacing the play feature pump that went out. The slides need resurfacing; we have been repairing to the ability we have. We continue to

Wind Phone

Proposal by Patti J. Fleck, pjfleck@icloud.com, 573.578.6193

Overview

A wind phone is a disconnected, old-fashioned rotary telephone placed in a quiet outdoor space that allows people to have a symbolic, one-way conversation with a deceased loved one.

The first wind phone (*Kaze no Denwa*) was created in 2010 by garden designer Itaru Sasaki in Ōtsuchi, Japan to cope with the death of his cousin. It was opened to the public in the following year after the 2011 Tōhoku earthquake and tsunami killed over 15,000 people in the Tōhoku region.

(https://en.wikipedia.org/wiki/Wind_phone)

There are 461 USA, 135 Canadian, 66 International Wind Phones

(2026 My Wind Phone www.mywindphone.com)

Literature and Media

- The 2019 Austrian short film *The Wind Phone*, written and directed by Kristin Gerweck, follows seven fictional strangers who visit the Japanese wind phone.
- The 2020 novel *The Phone Box at the Edge of the World* by Italian writer Laura Imai Messina tells the story of a woman who loses her family in the Tōhoku tsunami and travels to the wind phone, where she meets a widower and his daughter who have experienced similar losses. The novel was inspired by Messina's visit to the Ōtsuchi wind phone in 2011
- *The Phone Booth in Mr. Hirota's Garden*, a 2020 novel by Canadian writer Heather Smith, is a fictionalized version of the wind phone's origins.
- CBS Sunday Morning November 2021 https://youtu.be/4lnK-eV2mx8?si=xqBtVlKcajbRF62L

Location

- Accessible to the public, safe, parking
- Recommended Rolla location – Acorn Trail on O Highway



Estimated Cost: $1150

Signage and Tracking

- DM a picture or email it to hello@mywindphone.com @mywindphone
- Suggested text with QR code

Rolla, MO Wind Phone

This phone will never ring. It is connected to nowhere and everywhere. It is healing tool for those who have an empty place in their heart left by a loved one. The phone is an outlet to say hello, goodbye, I love you, I miss you; to talk of the past, the present, or the future; to share your memories or your news.

Pick up the phone and dial their number or their name. The wind will carry your message. May you hear your loved one's voice in the wind and allow nature to heal you.

Inspired by Phone of the Wind by Itaru Sasaki in Otsuchi, Japan.

City of ROLLA Parks & Recreation

September 2026 Director's Update

Grants

- LWCF – Pre-bid meeting was Sept. 16 on turf soccer field. Ten company representatives were on hand. Twenty companies were solicited. The bid opening took place this morning.
- ARPA – Sixteen pieces with signage have been purchased for the replacement of the exercise trail stations. Safety surface and sidewalk materials have been purchased as well. Staff will install this fall. A reimbursement request for $53,619.47 has been submitted – we are still waiting on cancelled checks for finalization -and we will have another $10,-15,000 at the end of the period.

Operations/Facilities

- Veterans Memorial – Gov. Kehoe attended the dedication of the latest monuments at the park. This fall, city staff will replace the drip line concrete area and pour a pad for three additional memorial brick walls. Electrical repairs were done relative to wiring shorts.
- The vortex pump at SplashZone was replaced. The first round of the enclosed slide repair is complete, with work crews returning to gel coat and paint the surface.
- Council authorized the purchase of a replacement mower.
- Staff continued discussions on tennis court replacement. A possible donor is requesting a commitment from Rolla High School and Missouri S&T. A meeting with Miner Rec encompassing 20 club sports, intramurals, and the fitness center covered collaboration for facility use beyond the current usage of the baseball field and tennis courts and current and future facilities. Next step will be meetings with City Admin and school and university officials. The City can acquire a $200,000 USTA grant (deadline Oct. 31) if we can get commitments from all entities for work to begin on the facility in late fall of 2027.
- A similar meeting was held with East Central College as the Rolla branch is looking to double student population and is moving to a new location.
- Renewed our annual agreement with software vendor Rec desk for three years.
- We received a tennis library grant from USTA. This involves a storage area that we will put in and that holds a couple of tennis racquets and balls for those wanting to play.
- Parks Chairman Kwantes, Director Jernigan, Director Pryor, Superintendent Simon Yoakum met 11 reps of prospective contractors for the pre-bid meeting on the turf field.

Trees/Acorn Trail/Greenery

- Dead trees have been removed at cemetery, parks shop.
- Had a request to remove Pear trees near the courthouse. We have taken out one in Lanning Sally Park. There are others in ROW. We will evaluate and remove as prudent.
- Continuing to weight new tree plantings on the upper end of Pine St. near S&T but grassy area is pretty narrow and conditions are not optimal.
- The late spring, early summer wind storms took out 15 trees in the parks/trails.
- We have planted 19 replacement trees along the trails and another one and soon to be two in VMP. Our tree caretaker has been watering after she and staff planted.

PARK FUND
FINANCIAL ANALYSIS (UNAUDITED)
AUGUST

DESCRIPTION	August-26	PREVIOUS FISCAL ACTUAL	CURRENT YTD ACTUAL	FY 25-26 BUDGET	% BUDGET 100.00%
Administration					
Revenue					
Reimbursements/donations	$ -	$ -	$ -	$ -	#DIV/0!
Sale of Property	$ -	$ -	$ -	$ -	#DIV/0!
Total Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
Expenses					
Personnel	$ 16,892.15	$ 215,776.77	$ 188,717.16	$ 223,100.00	84.59%
Supplies	$ 138.23	$ 856.78	$ 974.75	$ 1,600.00	60.92%
Services	$ 2,891.29	$ 47,592.16	$ 38,632.89	$ 46,600.00	82.90%
Maintenance	$ -	$ -	$ -	$ -	#DIV/0!
Total Expenses	**$ 19,921.67**	**$ 264,225.71**	**$ 228,324.80**	**$ 271,300.00**	**84.16%**
Administration Revenue over Expenses	**$ (19,921.67)**	**$ (264,225.71)**	**$ (228,324.80)**	**$ (271,300.00)**	
Parks					
Revenue					
Charges for Services	$ 470.00	$ 2,285.00	$ 2,896.50	$ 2,200.00	131.66%
Cemetery Burial Fees	$ 1,080.00	$ 34,140.00	$ 22,060.00	$ 35,000.00	63.03%
Reimburse/Donation	$ -	$ 266,865.00	$ 38,925.19	$ 1,200.00	3243.77%
Bandshell/Pavillion Reservation	$ 860.00	$ 7,215.00	$ 9,925.00	$ 7,000.00	141.79%
Eugene Northern Rentals	$ 1,860.00	$ 20,102.50	$ 24,795.00	$ 22,000.00	112.70%
Miscellanous	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00	100.00%
Total Revenue	**$ 4,270.00**	**$ 332,107.50**	**$ 100,101.69**	**$ 68,900.00**	**145.29%**
Expenses					
Personnel	$ 61,867.81	$ 648,410.96	$ 643,347.79	$ 679,300.00	94.71%
Supplies	$ 3,327.10	$ 31,959.17	$ 26,389.37	$ 33,500.00	78.77%
Services	$ 21,774.51	$ 125,293.16	$ 110,409.18	$ 122,650.00	90.02%
Maintenance	$ 16,444.00	$ 85,784.45	$ 420,540.90	$ 85,225.00	493.45%
Total Expenses	**$ 103,413.42**	**$ 891,447.74**	**$ 1,200,687.24**	**$ 920,675.00**	**130.41%**
Parks Revenue over Expenses	**$ (99,143.42)**	**$ (559,340.24)**	**$ (1,100,585.55)**	**$ (851,775.00)**	
Splashzone					
Revenue					
Reimburse/Donations/Programs	$ 47,145.10	$ 1,380.00	$ 49,495.10	$ 2,000.00	2474.76%
Resale	$ 564.00	$ 1,533.00	$ 1,938.00	$ 1,000.00	193.80%
Passes	$ 17,847.00	$ 70,154.25	$ 101,084.00	$ 66,000.00	153.16%
Rentals	$ 1,550.00	$ 9,973.00	$ 13,625.00	$ 9,000.00	151.39%
Misc	$ -	$ 30.00	$ -	$ 25.00	0.00%
Concessions	$ 6,648.75	$ 21,807.99	$ 33,672.75	$ 21,500.00	156.62%
Total Revenue	**$ 73,754.85**	**$ 104,878.24**	**$ 199,814.85**	**$ 99,525.00**	**200.77%**

PARK FUND
FINANCIAL ANALYSIS (UNAUDITED)
AUGUST

DESCRIPTION	August-26	PREVIOUS FISCAL ACTUAL	CURRENT YTD ACTUAL	FY 25-26 BUDGET	% BUDGET 100.00%
Expenses					
Personnel	$ 44,077.89	$ 189,765.73	$ 202,822.11	$ 212,165.00	95.60%
Supplies	$ 16,440.76	$ 96,633.02	$ 71,876.81	$ 78,970.00	91.02%
Services	$ 3,738.39	$ 26,657.31	$ 25,885.34	$ 29,790.00	86.89%
Maintenance	$ (47,463.36)	$ 11,238.67	$ 64,869.49	$ 23,350.00	277.81%
Total Expenses	**$ 16,793.68**	**$ 324,294.73**	**$ 365,453.75**	**$ 344,275.00**	**106.15%**
Splashzone Revenue over Expenses	**$ 56,961.17**	**$ (219,416.49)**	**$ (165,638.90)**	**$ (244,750.00)**	
Outdoor Recreation					
Revenue					
Reimburse/Donation	$ -	$ 975.00	$ 870.00	$ 700.00	124.29%
Recreation Program Fees	$ 5,280.00	$ 61,650.65	$ 62,725.55	$ 56,000.00	112.01%
Resale	$ -	$ -	$ -	$ -	#DIV/0!
Field/Court User Fees	$ 8,515.00	$ 30,124.00	$ 18,475.00	$ 21,100.00	87.56%
Misc Income	$ -	$ 1.15	$ -	$ -	#DIV/0!
Concessions	$ 288.00	$ 5,948.55	$ 6,130.75	$ 6,000.00	102.18%
Total Revenue	**$ 14,083.00**	**$ 98,699.35**	**$ 88,201.30**	**$ 83,800.00**	**105.25%**
Expenses					
Personnel	$ 27,795.02	$ 161,038.88	$ 151,306.17	$ 171,100.00	88.43%
Supplies	$ 159.79	$ 25,005.95	$ 16,371.68	$ 21,100.00	77.59%
Services	$ 1,546.11	$ 13,873.01	$ 19,997.79	$ 14,900.00	134.21%
Maintenance	$ -	$ 8,375.64	$ 636.86	$ 250.00	254.74%
Total Expenses	**$ 29,500.92**	**$ 208,293.48**	**$ 188,312.50**	**$ 207,350.00**	**90.82%**
Outdoor Rec Revenue over Expenses	**$ (15,417.92)**	**$ (109,594.13)**	**$ (100,111.20)**	**$ (123,550.00)**	
Total Operating Revenues	$ 92,107.85	$ 535,685.09	$ 388,117.84	$ 252,225.00	153.88%
Total Operating Expenses	$ 169,629.69	$ 1,688,261.66	$ 1,982,778.29	$ 1,743,600.00	113.72%
OPERATING REVENUES OVER EXPENSES	**$ (77,521.84)**	**$ (1,152,576.57)**	**$ (1,594,660.45)**	**$ (1,491,375.00)**	
Operating Recapture %	***54%***	***32%***	***20%***	***14%***	
Operating Recapture % W/ INTEREST	***56%***	***32%***	***20%***	***15%***	

PARK FUND
FINANCIAL ANALYSIS (UNAUDITED)
AUGUST

DESCRIPTION	August-26	PREVIOUS FISCAL ACTUAL	CURRENT YTD ACTUAL	FY 25-26 BUDGET	% BUDGET 100.00%
OTHER REVENUES					
Real Estate Taxes	$ -	$ 278,656.50	$ 279,006.13	$ 286,100.00	97.52%
Sales Tax	$ 128,470.03	$ 1,498,393.05	$ 1,389,168.33	$ 1,509,750.00	92.01%
Intergovermental	$ -	$ 55,841.83	$ 144,502.79	$ 564,450.00	25.60%
Interest Income	$ 2,394.84	$ 4,632.02	$ 8,101.05	$ 3,500.00	231.46%
Reimbursements & Donations	$ -	$ -	$ 249.99	$ 475,000.00	0.05%
Miscellaneous	$ -	$ 1,000.00	$ 2,833.00	$ 1,000.00	283.30%
Contribution to General Fund/from Street	$ -	$ (378,675.00)	$ 280,387.50	$ (101,150.00)	-277.20%
TOTAL OTHER REVENUES:	**$ 130,864.87**	**$ 1,459,848.40**	**$ 2,104,248.79**	**$ 2,738,650.00**	**76.84%**
CAPITAL EXPENSES					
Equipment	$ -	$ 27,806.03	$ -	$ 17,500.00	0.00%
Vehicles	$ -	$ -	$ 1,000.00	$ -	#DIV/0!
Lease Purchases	$ 171.44	$ 28,399.96	$ 28,365.10	$ 28,400.00	99.88%
Building & Grounds	$ -	$ 21,250.00	$ 74,355.00	$ -	#DIV/0!
Grant Expense	$ (18,351.67)	$ 219,827.50	$ 380,777.88	$ 564,450.00	67.46%
Major Parks Improvements	$ 68,659.80	$ 281.36	$ 68,679.06	$ 591,500.00	11.61%
TOTAL CAPITAL EXPENSES:	**$ 50,479.57**	**$ 297,564.85**	**$ 553,177.04**	**$ 1,201,850.00**	**46.03%**
Total Revenues (operating + other)	$ 222,972.72	$ 1,995,533.49	$ 2,492,366.63	$ 2,990,875.00	83.33%
Total Expenses (operating + capital)	$ 220,109.26	$ 1,985,826.51	$ 2,535,955.33	$ 2,945,450.00	86.10%
TOTAL REVENUES OVER EXPENSES	**$ 2,863.46**	**$ 9,706.98**	**$ (43,588.70)**	**$ 45,425.00**	

PARK LAND FUND
FINANCIAL ANALYSIS (UNAUDITED)
AUGUST

DESCRIPTION	August-26	PREVIOUS YTD ACTUAL	CURRENT YTD ACTUAL	FY 25-26 BUDGET	% BUDGET 100.00%
REVENUES					
Transfer to/from Parks		$ (10,457.95)	$ (7,574.37)	$ -	#DIV/0!
Interest Income	$ 0.65	$ 31.22	$ 8.27	$ 10.00	82.70%
Sale of Property	$ -	$ -	$ -	$ -	#DIV/0!
Miscellaneous	$ -	$ -	$ -	$ -	#DIV/0!
Payment in Lieu of Land	$ -	$ 10,426.73	$ 25,704.00	$ 16,250.00	158.18%
TOTAL OTHER REVENUES:	**$ 0.65**	**$ -**	**$ 18,137.90**	**$ 16,260.00**	
CAPITAL EXPENSES					
Equipment	$ -	$ -	$ -	$ -	#DIV/0!
Building & Grounds	$ -	$ -	$ -	$ -	#DIV/0!
Major Park Improvements	$ -	$ -	$ -	$ -	#DIV/0!
TOTAL CAPITAL EXPENSES:	**$ -**	**$ -**	**$ -**	**$ -**	
Total Revenues (operating + other)	$ 0.65	$ -	$ 18,137.90	$ 16,260.00	111.55%
Total Expenses (operating + capital)	$ -	$ -	$ -	$ -	#DIV/0!
TOTAL REVENUES OVER EXPENSES	**$ 0.65**	**$ -**	**$ 18,137.90**	**$ 16,260.00**	

CEMETERY FUND
FINANCIAL ANALYSIS (UNAUDITED)
AUGUST

DESCRIPTION	August-26	PREVIOUS YTD ACTUAL	CURRENT YTD ACTUAL	FY 25-26 BUDGET	% BUDGET 100.00%
REVENUES					
Reimbursements & Donations		$ -	$ -	$ -	#DIV/0!
Cemetery Donations		$ -	$ -	$ -	#DIV/0!
Interest Income	$ 1,212.76	$ 14,955.83	$ 12,944.42	$ 13,000.00	99.57%
Eternal Care	$ 3,000.00	$ 29,470.00	$ 22,830.00	$ 30,000.00	76.10%
Miscellaneous		$ -	$ -	$ -	#DIV/0!
TOTAL OTHER REVENUES:	**$ 4,212.76**	**$ 44,425.83**	**$ 35,774.42**	**$ 43,000.00**	
CAPITAL EXPENSES					
Building & Grounds	$ -	$ -	$ 3,973.25	$ 5,000.00	79.47%
Transfer to/from Parks	$ -	$ -	$ -	$ -	#DIV/0!
TOTAL CAPITAL EXPENSES:	**$ -**	**$ -**	**$ 3,973.25**	**$ 5,000.00**	
Total Revenues (operating + other)	$ 4,212.76	$ 44,425.83	$ 35,774.42	$ 43,000.00	83.20%
Total Expenses (operating + capital)	$ -	$ -	$ 3,973.25	$ 5,000.00	79.47%
TOTAL REVENUES OVER EXPENSES	**$ 4,212.76**	**$ 44,425.83**	**$ 31,801.17**	**$ 38,000.00**	

PARKS FUND
SplashZone Expenditures
(Detail)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	37,619	55,856	57,800	57,475	61,000
Salary & Wages- Part time	89,265	85,444	100,000	97,900	106,800
Salary & Wages -Overtime	7,604	6,877	6,500	8,750	9,000
Empl. Bene.- FICA	9,965	10,910	11,800	11,650	12,550
Empl. Bene.- LAGERS	3,602	5,810	6,415	6,600	7,600
Empl. Bene.- Life/Disability	145	248	350	275	300
Empl. Bene.- Health Insurance	14,449	24,322	29,000	29,500	31,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Phone Stipend	200	300	300	300	300
Total Personnel	**162,849**	**189,766**	**212,165**	**212,450**	**228,550**
Supplies & Building Maintenance					
Concession Supplies	11,131	15,574	15,750	20,750	21,000
Office/Building Supplies	5,131	3,995	2,500	2,100	2,500
Postage	30	0	0	0	0
Telephone	2,626	526	520	525	550
Utilities	30,785	76,419	60,000	58,880	60,000
Program Expenses	52	120	200	0	0
Total Supplies & Bldg. Mntc.	**49,754**	**96,633**	**78,970**	**82,255**	**84,050**
Services					
Advertising	1,366	0	0	0	0
Insurance	4,619	9,418	10,075	15,825	16,950
Professional/Contractual	7,100	8,507	8,500	6,650	7,000
Travel/Meetings	1,748	1,490	1,500	25	0
Training	3,326	1,422	3,615	75	2,200
Uniform Services	2,715	2,966	3,000	1,065	2,500
Miscellaneous Expenses	0	265	100	0	0
Technology Services	0	2,588	3,000	4,525	2,500
Total Services	**20,874**	**26,657**	**29,790**	**28,165**	**31,150**
Maintenance & Improvements					
Small Tools	680	347	350	285	350
Equipment Repairs & Mntc.	8,833	-1,173	4,000	13,540	4,000
Maintenance Agreements	0	0	0	0	0
Materials (Pool)	20,356	11,159	15,000	17,775	20,000
Building Repair & Maint	70,331	906	4,000	15,515	1,000
Total Maint & Improvements	**100,200**	**11,239**	**23,350**	**47,115**	**25,350**
Capital Improvements					
Equipment	16,563	7,529	5,000	13,000	0
Building & Grounds	0	15,624	0	42,000	80,000
Total Capital Expenditures	**16,563**	**23,153**	**5,000**	**55,000**	**80,000**
TOTAL SPLASHZONE EXPENDITURES	**350,240**	**347,447**	**349,275**	**424,985**	**449,100**

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
PARKS FUND
City of Rolla
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposaed 2027
REVENUES				
Taxes	1,483,287	1,777,050	1,861,469	1,913,647
Charges for Services	183,093	550,703	522,843	310,200
Other Income	242,128	61,474	424,020	389,640
Total Revenues	**1,908,508**	**2,389,226**	**2,808,332**	**2,613,487**
EXPENDITURES				
Administration Division	250,096	266,678	258,640	277,975
Parks Division	1,712,373	1,178,986	1,816,333	1,912,376
Splashzone Division	350,240	347,447	424,985	449,100
Outdoor Recreation Division	195,310	208,293	214,265	215,750
Total Expenditures	**2,508,019**	**2,001,405**	**2,714,222**	**2,855,201**
EXCESS OF REVENUES OVER EXPENDITURES	**(599,510)**	**387,821**	**94,110**	**(241,714)**
FUND TRANSFERS				
To General Fund	(93,100)	(98,675)	(95,000)	(122,100)
From General Fund / Street Fund	280,000	(280,000)	0	340,000
TOTAL REVENUES OVER EXPENDITURES	**(412,610)**	**9,146**	**(890)**	**(23,814)**
BEGINNING FUND BALANCE (10/1)	**515,002**	**102,392**	**111,538**	**110,648**
ENDING FUND BALANCE (9/30)	**102,392**	**111,538**	**110,648**	**86,834**
EXPENDITURES BY CATEGORY				
Personnel	1,106,993	1,214,992	1,293,013	1,385,706
Supplies & Bldg. Mntc.	109,967	154,455	131,895	135,950
Services	182,476	213,976	211,125	284,150
Maintenance & Imp.	227,925	112,562	444,390	123,270
Capital Expenditures	880,658	305,419	633,275	925,600
Total Expenditures	**2,508,019**	**2,001,405**	**2,713,697**	**2,854,676**

CITY OF ROLLA
PARKS REVENUE PROJECTIONS
(Consolidated)

Account Titles	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Real Estate Taxes	$ 329,185	$ 332,674	$ 345,330	$ 352,237
TIF Redirected Real Estate	$ (55,889)	$ (55,529)	$ (53,676)	$ (56,200)
Penalty & Interest	$ 818	$ 1,511	$ 1,565	$ 1,610
Sales Tax	$ 1,318,132	$ 1,589,732	$ 1,661,250	$ 1,711,000
TIF Redirected Sales Tax	$ (108,959)	$ (91,339)	$ (93,000)	$ (95,000)
Federal & State Grants	$ 219,250	$ 55,842	$ 417,379	$ 384,640
Bond COP/Lease Purchase	$ -	$ -	$ -	$ -
Lease Income	$ 7,000	$ 1,000	$ 1,000	$ 1,000
Interest Income	$ 15,878	$ 4,632	$ 3,808	$ 4,000
Sale of Surplus Property	$ -	$ -	$ 1,833	$ -
Miscellaneous Income	$ -	$ -	$ -	$ -
Parks Charges for Services	$ 2,320	$ 2,285	$ 3,037	$ 3,200
Cemetery Burial Fees	$ 21,825	$ 34,140	$ 25,340	$ 28,000
Parks Reimb/Donations	$ 4,730	$ 281,883	$ 182,425	$ -
Bandshell & Pavilion Reservations	$ 7,784	$ 7,215	$ 10,020	$ 13,000
Eugene Northern Rentals	$ 20,178	$ 20,103	$ 27,387	$ 28,000
Park Misc Income	$ 1,456	$ 1,500	$ 1,500	$ 1,500
Dog Park Donations	$ -	$ -	$ -	$ -
Splashzone Reimb/Donations	$ -	$ -	$ 47,150	$ -
Splashzone Programs	$ 180	$ 1,380	$ 2,987	$ 3,200
Splashzone Resale	$ 62	$ 1,533	$ 1,141	$ 1,200
Splashzone Passes	$ 31,423	$ 69,954	$ 74,972	$ 78,000
Splashzone Rentals	$ 4,284	$ 9,973	$ 12,433	$ 13,500
Splashzone Misc.	$ 5	$ 30	$ -	$ -
Splashzone Concessions	$ 12,065	$ 22,008	$ 23,264	$ 25,000
Outdoor Rec Reimb/Donation	$ 1,020	$ 975	$ 870	$ 900
Outdoor Rec Programs	$ 47,550	$ 61,651	$ 72,915	$ 76,000
Outdoor Resale	$ -	$ -	$ -	$ -
Field/Court User Fees	$ 21,018	$ 30,124	$ 31,000	$ 32,000
Outdoor Rec Misc. Income	$ -	$ 1	$ -	$ -
Outdoor Concessions	$ 7,194	$ 5,949	$ 6,403	$ 6,700
Contri. To G.F.	$ (93,100)	$ (98,675)	$ (95,000)	$ (122,100)
Contri. From GF/Street	$ 280,000	$ (280,000)	$ -	$ 340,000
FUND TOTAL	**$ 2,095,408**	**$ 2,010,551**	**$ 2,713,332**	**$ 2,831,387**
REVENUES BY DIVISION				
Non-Departmental	1,725,415	1,838,523	2,285,489	2,303,287
Parks	58,293	347,125	249,709	73,700
Splashzone	48,019	104,878	161,947	120,900
Outdoor Recreation	76,782	98,699	111,187	115,600
Contribution To/From	186,900	(378,675)	(95,000)	217,900
Total Revenues	**2,095,408**	**2,010,551**	**2,713,332**	**2,831,387**

PARKS FUND

Parks Fund Expenditures

(Consolidated)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	523,224	560,803	571,600	602,175	638,000
Salary & Wages- Part time	339,165	336,700	381,000	339,158	372,241
Salary & Wages- Overtime	51,830	69,530	58,500	35,870	39,600
Empl. Bene - Car Allowance	2,400	2,400	2,400	2,400	2,400
Empl. Bene.- FICA	67,604	71,455	76,400	72,525	78,050
Empl. Bene.- LAGERS	46,967	56,357	59,015	62,375	68,251
Empl. Bene.- Life Insurance	2,179	2,290	2,550	2,260	2,400
Empl. Bene.- Health Insurance	64,992	107,223	129,000	168,000	176,500
Empl. Bene.- Unemployment	7,634	7,035	0	7,050	7,065
Empl. Bene.- Cellphone Stipend	1,000	1,200	1,200	1,200	1,200
Empl. Bene.- Wellness Program	0	0	0	0	0
	1,106,993	**1,214,992**	**1,281,665**	**1,293,013**	**1,385,706**
Supplies & Bldg. Maintenance					
Supplies & Materials	35,030	39,676	37,650	39,765	41,300
Program Expenses	10,299	11,630	10,200	8,375	9,000
Postage	165	129	100	50	100
Telephone	8,132	1,701	520	525	550
Utilities	56,341	101,318	86,700	83,180	85,000
	109,967	**154,455**	**135,170**	**131,895**	**135,950**
Services					
Advertising	1,714	924	700	470	0
Insurance	96,940	89,143	95,400	97,565	104,300
Subscriptions & Dues	8,482	8,380	8,000	8,330	8,400
Printing	0	0	100	0	0
Professional/Contractual	51,859	51,286	47,900	50,150	108,475
Travel/Meetings	3,679	4,036	4,500	50	0
Training	5,322	3,882	5,840	770	2,275
Rent	5,082	7,538	7,200	5,200	5,500
Uniforms	4,311	5,525	5,000	2,740	4,200
Miscellaneous Expenses	5,087	19,082	10,000	10,200	10,400
Technology Services	0	24,179	29,300	35,650	40,600
	182,476	**213,976**	**213,940**	**211,125**	**284,150**
Maintenance & Improvements					
Petro Products	33,153	27,046	28,000	38,825	32,000
Small Tools	4,052	10,558	3,200	8,785	1,850
Equipment Repairs & Mntc.	24,291	20,539	14,700	30,465	20,000
Vehicle Maintenance	15,257	19,606	11,000	13,350	14,000
Building & Ground Maintenance	97,619	906	14,000	297,815	11,000
Maintenance Agreements	0	0	0	0	0
Materials	47,194	33,467	37,000	54,725	44,000
Holloway House/Frisco Train	6,361	442	925	425	420
	227,925	**112,562**	**108,825**	**444,390**	**123,270**
Capital Expenditures					
Equipment	40,466	27,806	17,500	41,000	66,000
Vehicle	49,210	0	0	0	0
Lease Purchases	28,101	28,400	28,400	36,025	9,600
Buildings & Grounds/Major Park Improvements	507,292	21,531	591,500	319,500	505,650
Grant Expense	255,590	227,682	564,450	236,750	344,350
Debt Service	0	0	0	0	0
Bond Expense	0	0	0	0	0
	880,658	**305,419**	**1,201,850**	**633,275**	**925,600**
TOTAL PARKS EXPENDITURES	**2,508,019**	**2,001,405**	**2,941,450**	**2,713,697**	**2,854,676**

PARKS FUND

Administration Expenditures

(Detail)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	152,280	152,521	150,200	148,000	160,000
Salary & Wages- Part time	0	4,829	6,000	405	500
Salary & Wages -Overtime	864	1,090	1,000	70	100
Empl. Bene - Car Allowance	2,400	2,400	2,400	2,400	2,400
Empl. Bene.- FICA	11,041	11,391	12,000	10,525	11,400
Empl. Bene.- LAGERS	12,968	13,794	12,800	12,000	13,775
Empl. Bene.- Life/Disability	530	538	600	475	500
Empl. Bene.- Health Insurance	20,836	28,614	37,500	39,000	41,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Cellphone Stipend	600	600	600	600	600
Total Personnel	**201,518**	**215,777**	**223,100**	**213,475**	**230,275**
Supplies & Bldg. Maintenance					
Supplies & Materials	1,681	857	1,600	900	1,000
Postage	0	0	0	0	0
Telephone	972	0	0	0	0
Utilities	0	0	0	0	0
Total Supplies & Bldg. Mntc.	**2,654**	**857**	**1,600**	**900**	**1,000**
Services					
Advertising	275	561	200	200	0
Insurance	9,468	8,263	8,850	8,200	8,800
Subscriptions & Dues	8,225	8,245	8,000	8,330	8,400
Printing	0	0	100	0	0
Professional/Contractual	19,660	19,277	19,000	15,000	16,000
Travel/Meetings	668	1,105	1,000	0	0
Training	542	395	550	260	0
Rent	0	0	0	0	0
Uniforms	72	0	0	0	0
Miscellaneous Expenses & cc fees (341)	3,685	5,043	2,900	3,250	3,400
Election Expense	0	0	0	0	0
Techology Services	0	5,263	6,000	7,000	8,000
Total Services	**42,595**	**48,153**	**46,600**	**42,240**	**44,600**
Maintenance & Improvements					
Small Tools	108	0	0	0	0
Equipment Repairs & Mntc.	0	0	0	0	0
Vehicle Repairs & Mntc.	0	0	0	0	0
Machine Maintenance	0	0	0	0	0
Total Maint & Improvements	**108**	**0**	**0**	**0**	**0**
Capital Expenditures					
Equipment	1,614	0	500	0	0
Lease Purchases	1,606	1,892	1,900	2,025	2,100
Buildings & Grounds	0	0	0	0	0
Transfers To/From	0	0	0	0	0
Total Capital Expenditures	**3,221**	**1,892**	**2,400**	**2,025**	**2,100**
TOTAL REC. ADMIN EXPENDITURES	**250,096**	**266,678**	**273,700**	**258,640**	**277,975**

PARKS FUND

Parks Expenditures

(Detail)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	286,213	303,092	313,000	346,000	363,000
Salary & Wages- Part time	169,368	168,814	189,000	160,353	176,391
Salary & Wages -Overtime	37,397	51,394	42,000	19,000	22,000
Empl. Bene.- FICA	36,715	38,882	42,000	39,900	42,875
Empl. Bene.- LAGERS	25,551	30,794	33,000	37,350	39,500
Empl. Bene.- Life/Disability	1,257	1,267	1,300	1,250	1,300
Empl. Bene.- Health Insurance	24,958	47,133	55,000	90,000	94,500
Empl. Bene.- Unemployment	7,634	7,035	0	7,050	7,065
Empl. Bene.- Cellphone Stipend	0	0	4,000	525	525
Total Personnel	**589,092**	**648,411**	**679,300**	**701,428**	**747,156**
Supplies & Bldg. Maintenance					
Concession Supplies	0	0	0	0	0
Supplies & Materials	7,589	5,835	6,800	4,700	4,800
Postage	0	49	0	0	0
Telephone	4,021	1,175	0	0	0
Utilities	25,556	24,899	26,700	24,300	25,000
Total Supplies & Bldg. Mntc.	**37,165**	**31,959**	**33,500**	**29,000**	**29,800**
Services					
Advertising	72	363	300	220	0
Insurance	74,987	64,638	69,175	66,950	71,500
Subscriptions & Dues	100	0	0	0	0
Professional/Contractual	23,871	22,026	19,000	19,000	84,000
Travel/Meetings	709	205	700	0	0
Training	1,275	1,670	1,275	360	0
Rent	5,082	7,538	7,200	5,200	5,500
Uniforms	904	1,159	1,000	1,000	1,000
Miscellaneous Expenses	0	0	0	0	0
Community Hall Expense	1,402	13,773	7,000	6,950	7,000
Techology Services	0	13,920	17,000	20,000	25,000
Total Services	**108,402**	**125,293**	**122,650**	**119,680**	**194,000**
Maintenance & Improvements					
Petroleum Products	33,153	27,046	28,000	38,825	32,000
Small Tools/Batting Cages	3,251	8,410	2,800	1,500	1,500
Equipment Repairs & Mntc.	13,993	15,137	10,500	16625	16,000
Vehicle Repairs & Mntc.	15,257	19,606	11,000	13,350	14,000
Materials (Park Areas)	26,837	22,308	22,000	36,950	24,000
Frisco Train	422	0	500	0	0
Building & Maint Repair	27,287	0	10,000	282,300	10,000
Holloway House	5,939	442	425	425	420
Total Maint & Improvements	**126,139**	**92,948**	**85,225**	**389,975**	**97,920**
Capital Expenditures					
Equipment	22,288	20,277	12,000	28,000	66,000
Vehicles	49,210	0	0	0	0
Lease Purchases	26,495	26,508	26,500	34,000	7,500
Buildings & Grounds	4,515	5,626	0	84,000	0
Grant Expense	255,590	227,682	564,450	236,750	344,350
Major Park Improvements	493,477	281	591,500	193,500	425,650
Dog Park Improvements	0	0	0	0	0
Total Capital Expenditures	**851,574**	**280,374**	**1,194,450**	**576,250**	**843,500**
TOTAL PARKS EXPENDITURES	**1,712,373**	**1,178,986**	**2,115,125**	**1,816,333**	**1,912,376**

PARKS FUND
SplashZone Expenditures
(Detail)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	37,619	55,856	57,800	57,475	61,000
Salary & Wages- Part time	89,265	85,444	100,000	97,900	106,800
Salary & Wages -Overtime	7,604	6,877	6,500	8,750	9,000
Empl. Bene.- FICA	9,965	10,910	11,800	11,650	12,550
Empl. Bene.- LAGERS	3,602	5,810	6,415	6,600	7,600
Empl. Bene.- Life/Disability	145	248	350	275	300
Empl. Bene.- Health Insurance	14,449	24,322	29,000	29,500	31,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Phone Stipend	200	300	300	300	300
Total Personnel	**162,849**	**189,766**	**212,165**	**212,450**	**228,550**
Supplies & Building Maintenance					
Concession Supplies	11,131	15,574	15,750	20,750	21,000
Office/Building Supplies	5,131	3,995	2,500	2,100	2,500
Postage	30	0	0	0	0
Telephone	2,626	526	520	525	550
Utilities	30,785	76,419	60,000	58,880	60,000
Program Expenses	52	120	200	0	0
Total Supplies & Bldg. Mntc.	**49,754**	**96,633**	**78,970**	**82,255**	**84,050**
Services					
Advertising	1,366	0	0	0	0
Insurance	4,619	9,418	10,075	15,825	16,950
Professional/Contractual	7,100	8,507	8,500	6,650	7,000
Travel/Meetings	1,748	1,490	1,500	25	0
Training	3,326	1,422	3,615	75	2,200
Uniform Services	2,715	2,966	3,000	1,065	2,500
Miscellaneous Expenses	0	265	100	0	0
Technology Services	0	2,588	3,000	4,525	2,500
Total Services	**20,874**	**26,657**	**29,790**	**28,165**	**31,150**
Maintenance & Improvements					
Small Tools	680	347	350	285	350
Equipment Repairs & Mntc.	8,833	-1,173	4,000	13,540	4,000
Maintenance Agreements	0	0	0	0	0
Materials (Pool)	20,356	11,159	15,000	17,775	20,000
Building Repair & Maint	70,331	906	4,000	15,515	1,000
Total Maint & Improvements	**100,200**	**11,239**	**23,350**	**47,115**	**25,350**
Capital Improvements					
Equipment	16,563	7,529	5,000	13,000	0
Building & Grounds	0	15,624	0	42,000	80,000
Total Capital Expenditures	**16,563**	**23,153**	**5,000**	**55,000**	**80,000**
TOTAL SPLASHZONE EXPENDITURES	**350,240**	**347,447**	**349,275**	**424,985**	**449,100**

PARKS FUND

Outdoor Recreation Expenditures

(Detail)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	47,113	49,335	50,600	50,700	54,000
Salary & Wages- Part time	80,532	77,614	86,000	80,500	88,550
Salary & Wages -Overtime	5,964	10,168	9,000	8,050	8,500
Empl. Bene.- FICA	9,883	10,272	10,600	10,450	11,225
Empl. Bene.- LAGERS	4,846	5,960	6,800	6,425	7,375
Empl. Bene.- Life/Disability	247	237	300	260	300
Empl. Bene.- Health Insurance	4,749	7,154	7,500	9,500	10,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Cellphone Stipend	200	300	300	300	300
Total Personnel	**153,534**	**161,039**	**171,100**	**166,185**	**180,250**
Supplies & Bldg. Maintenance					
Concession Supplies	8,470	10,385	9,000	9,790	10,000
Supplies & Materials	1,029	3,031	2,000	1,525	2,000
Postage	134	80	100	50	100
Telephone	513	0	0	0	0
Program Expense	10,247	11,511	10,000	8,375	9,000
Total Supplies & Bldg. Mntc.	**20,393**	**25,006**	**21,100**	**19,740**	**21,100**
Services					
Advertising	0	0	200	50	0
Insurance	7,866	6,823	7,300	6,590	7,050
Subscriptions & Dues	157	135	0	0	0
Professional/Contractual	1,228	1,475	1,400	9,500	1,475
Travel/Meetings	555	1,236	1,300	25	0
Training	179	395	400	75	75
Uniforms	621	1,400	1,000	675	700
Miscellaneous Expenses	0	0	0	0	0
Technology Services	0	2,409	3,300	4,125	5,100
Total Services	**10,605**	**13,873**	**14,900**	**21,040**	**14,400**
Maintenance & Improvements					
Small Tools/Batting Cages	13	1,801	50	7,000	0
Equipment Repairs & Mntc.	1,465	6,575	200	300	0
Total Maint & Improvements	**1,478**	**8,376**	**250**	**7,300**	**0**
Capital Expenditures					
Equipment	0	0	0	0	0
Buildings & Grounds	9,300	0	0	0	0
Total Capital Expenditures	**9,300**	**0**	**0**	**0**	**0**
TOTAL OUTDOOR REC EXPENDITURES	**195,310**	**208,293**	**207,350**	**214,265**	**215,750**

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
CEMETERY TRUST FUND
City of Rolla
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposed 2027
REVENUES				
Eternal Care	12,830	29,470	22,830	24,000
Other Income	7,865	14,956	13,235	15,000
Total Revenues	**20,695**	**44,426**	**36,065**	**39,000**
EXPENDITURES				
Miscellaneous	0	0	0	0
Capital Improvements	4,750	0	4,471	5,000
Total Expenditures	**4,750**	**0**	**4,471**	**5,000**
EXCESS OF REVENUES OVER EXPENDITURES	**15,945**	**44,426**	**31,594**	**34,000**
FUND TRANSFERS				
From General Fund	0	0	0	0
To General Fund	0	0	0	0
TOTAL REVENUES OVER EXPENDITURES	**15,945**	**44,426**	**31,594**	**34,000**
BEGINNING FUND BALANCE (10/1)	**349,685**	**365,630**	**410,056**	**441,650**
ENDING FUND BALANCE (9/30)	**365,630**	**410,056**	**441,650**	**475,650**