

PARKS

FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
PARKS FUND
City of Rolla
Fiscal Year 2019 - 2020

	Audit 2017	Audit 2018	Estimated 2019	Adopted 2020
REVENUES				
Taxes	1,237,128	1,315,149	1,331,600	1,356,600
Charges for Services	258,366	245,290	191,800	201,500
Other Income	7,725	19,244	16,100	8,000
Total Revenues	1,503,219	1,579,684	1,539,500	1,566,100
EXPENDITURES				
Administration Division	130,780	164,370	159,777	171,330
Maintenance Division	53,646	52,826	31,574	0
Parks Division	807,515	942,787	880,336	985,450
Splashzone Division	155,165	133,105	176,769	224,800
Outdoor Recreation Division	163,400	189,942	163,890	152,110
Total Expenditures	1,310,506	1,483,030	1,412,346	1,533,690
EXCESS OF REVENUES OVER EXPENDITURES	192,713	96,653	127,154	32,410
FUND TRANSFERS				
To General Fund	0	0	0	0
From General Fund	(65,900)	(77,800)	(72,100)	(69,300)
TOTAL REVENUES OVER EXPENDITURES	126,813	18,853	55,054	(36,890)
BEGINNING FUND BALANCE (10/1)	10,131	136,944	155,797	210,851
ENDING FUND BALANCE (9/30)	136,944	155,797	210,851	173,961
EXPENDITURES BY CATEGORY				
Personnel	687,367	755,120	730,628	746,200
Supplies & Bldg. Mntc.	112,583	115,285	94,143	97,090
Services	120,695	123,503	85,450	117,600
Maintenance & Imp.	90,525	101,626	105,864	108,700
Capital Expenditures	299,337	387,496	396,261	464,100
Total Expenditures	1,310,506	1,483,030	1,412,346	1,533,690

**CITY OF ROLLA
PARKS REVENUE PROJECTIONS
(Consolidated)**

<u>Account Titles</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Estimated</u>	<u>FY 2020 Adopted</u>
Real Estate Taxes	\$ 214,903.08	\$ 243,621.66	\$ 265,000.00	\$ 270,000.00
Penalty & Interest	\$ 1,480.89	\$ 1,644.68	\$ 1,600.00	\$ 1,600.00
Sales Tax	\$ 1,020,743.54	\$ 1,069,883.03	\$ 1,120,000.00	\$ 1,145,000.00
TIF Redirected Sales Tax	\$ -	\$ -	\$ (55,000.00)	\$ (60,000.00)
Federal & State Grants	\$ -	\$ -	\$ -	\$ -
Bond COP/Lease	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -
Transfer From GF	\$ -	\$ -	\$ -	\$ -
Transfer From Cemetery	\$ 1,437.29	\$ 2,188.11	\$ -	\$ -
Interest Income	\$ 2,470.01	\$ 3,219.81	\$ 3,900.00	\$ 4,000.00
Sale of Surplus Property	\$ 3,755.00	\$ 13,836.00	\$ 12,200.00	\$ 4,000.00
Reim/Donations	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income	\$ 63.00	\$ -	\$ -	\$ -
Admin. Reim/Donations	\$ -	\$ -	\$ -	\$ -
Admin. Sale of Property	\$ -	\$ -	\$ -	\$ -
Admin. Misc Income	\$ -	\$ -	\$ -	\$ -
Facility Reim/Donation	\$ 2,126.65	\$ 2,024.54	\$ 400.00	\$ -
Facility Rentals	\$ 13,650.00	\$ 16,652.50	\$ 13,000.00	\$ -
Facility Misc. Income	\$ 30.00	\$ -	\$ -	\$ -
Parks Charges for Services	\$ 5,708.30	\$ 6,085.00	\$ 4,200.00	\$ 1,000.00
Cemetery Burial Fees	\$ 24,980.00	\$ 16,710.00	\$ 32,000.00	\$ 33,000.00
Parks Reimb/Donations	\$ 37,024.59	\$ 9,714.00	\$ 4,000.00	\$ 4,400.00
Parks Pavillion Reservations	\$ 4,189.01	\$ 3,480.00	\$ 3,600.00	\$ 3,600.00
Eugene Northern Rentals	\$ -	\$ -	\$ -	\$ 13,500.00
Park Misc Income	\$ 180.00	\$ -	\$ -	\$ -
Dog Park Donations	\$ -	\$ 34,358.82	\$ 4,000.00	\$ -
Splashzone Reimb/Donations	\$ -	\$ -	\$ -	\$ -
Splashzone Programs	\$ 225.00	\$ -	\$ -	\$ -
Splashzone Resale	\$ 364.50	\$ 854.00	\$ 300.00	\$ 300.00
Splashzone Passes	\$ 60,587.84	\$ 52,347.90	\$ 50,000.00	\$ 56,000.00
Splashzone Rentals	\$ 11,134.00	\$ 12,794.50	\$ 7,500.00	\$ 10,000.00
Splashzone Misc.	\$ 1,630.50	\$ 1,691.00	\$ 1,700.00	\$ 1,700.00
Splashzone Concessions	\$ 23,614.52	\$ 21,556.35	\$ 17,000.00	\$ 20,000.00
Splashzone Sale of Property	\$ -	\$ -	\$ -	\$ -
Outdoor Rec Reimb/Donation	\$ 1,084.00	\$ -	\$ -	\$ -
Outdoor Rec Programs	\$ 12,426.68	\$ 10,333.40	\$ 11,000.00	\$ 12,000.00
Outdoor Resale	\$ 199.65	\$ -	\$ -	\$ -
Ballfield User Fees	\$ 35,072.50	\$ 31,223.00	\$ 26,000.00	\$ 28,000.00
Batting Cage Income	\$ 2,606.25	\$ 1,064.50	\$ 100.00	\$ -
Outdoor Rec Misc. Income	\$ -	\$ 16.00	\$ -	\$ -
Outdoor Concessions	\$ 21,531.85	\$ 24,384.79	\$ 17,000.00	\$ 18,000.00
Contri. To G.F.	\$ -	\$ -	\$ -	\$ -
Contri. From G.F.	\$ (65,900.00)	\$ (77,800.00)	\$ (72,100.00)	\$ (69,300.00)
FUND TOTAL	\$ 1,437,318.65	\$ 1,501,883.59	\$ 1,467,400.00	\$ 1,496,800.00

REVENUES BY DIVISION

Non-Departmental	1,244,853	1,334,393	1,347,700	1,364,600
Administration	0	0	0	0
Maintenance	15,807	18,677	13,400	0
Parks	72,082	70,348	47,800	55,500
Splashzone	97,556	89,244	76,500	88,000
Outdoor Recreation	72,921	67,022	54,100	58,000
Contribution To/From	(65,900)	(77,800)	(72,100)	(69,300)
Total Revenues	1,437,319	1,501,884	1,467,400	1,496,800

PARKS FUND

Parks Fund Expenditures (Consolidated)

ACCOUNT TITLE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 ESTIMATED	2019-20 ADOPTED
Personnel					
Salary & Wages- Full time	313,357	338,006	380,700	316,800	314,850
Salary & Wages- Part time	163,693	190,200	174,900	160,250	180,500
Salary & Wages- Overtime	10,294	14,598	11,100	16,890	12,000
Empl. Bene - Car Allowance	1,157	957	1,200	1,950	2,400
Empl. Bene.- FICA	35,208	37,504	41,000	35,700	37,900
Empl. Bene.- LAGERS	28,810	29,887	34,950	29,700	30,750
Empl. Bene.- Life Insurance	1,272	1,465	1,655	1,235	1,270
Empl. Bene.- Health Insurance	124,676	132,964	135,650	164,500	162,500
Empl. Bene.- Unemployment	7,808	8,144	8,180	2,534	3,000
Empl. Bene.- Cellphone Stipend	1,091	980	840	654	600
Empl. Bene.- Wellness Program	0	416	0	415	430
	687,367	755,120	790,175	730,628	746,200
Supplies & Bldg. Maintenance					
Supplies & Materials	41,883	47,490	51,250	33,182	35,400
Program Expenses	14,799	11,504	11,900	6,000	6,000
Postage	19	129	30	40	40
Telephone	7,042	7,612	6,750	7,877	7,850
Utilities	48,840	48,550	51,500	47,044	47,800
	112,583	115,285	121,430	94,143	97,090
Services					
Advertising	2,454	1,635	3,300	4,332	4,200
Insurance	35,605	35,548	38,250	10,300	32,500
Subscriptions & Dues	2,478	2,185	2,850	3,300	3,300
Printing	2,466	3,917	4,000	1,490	1,500
Professional/Contractual	49,541	51,554	60,200	46,858	56,000
Travel/Meetings	4,499	2,529	4,200	2,300	5,000
Training	4,010	4,657	5,000	3,772	5,700
Rent	11,763	14,209	16,000	7,860	3,800
Uniforms	2,544	2,437	2,250	882	1,200
Miscellaneous Expenses	5,336	4,832	4,250	4,356	4,400
	120,695	123,503	140,300	85,450	117,600
Maintenance & Improvements					
Petro Products	19,582	20,344	16,800	18,247	19,000
Small Tools	3,563	1,576	2,600	2,900	600
Equipment Repairs & Mntc.	18,263	15,475	15,200	15,917	14,500
Vehicle Maintenance	14,441	15,857	12,600	13,600	14,000
Building & Ground Maintenance	0	11,546	1,500	7,200	7,000
Maintenance Agreements	1,360	0	1,000	500	600
Materials	28,117	31,811	25,500	40,000	45,000
Holloway House/Frisco Train	5,198	5,017	5,000	7,500	8,000
	90,525	101,626	80,200	105,864	108,700
Capital Expenditures					
Equipment	68,351	67,108	48,200	39,000	42,500
Vehicle	27,148	27,993	15,000	49,000	0
Lease Purchases	0	0	0	0	0
Buildings & Grounds/Major Park Improvements	203,838	292,395	300,700	308,261	421,600
Debt Service	0	0	0	0	0
Bond Expense	0	0	0	0	0
	299,337	387,496	363,900	396,261	464,100
TOTAL PARKS EXPENDITURES	1,310,506	1,483,030	1,496,005	1,412,346	1,533,690

PARKS FUND

Administration Expenditures (Detail)

ACCOUNT TITLE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 ESTIMATED	2019-20 ADOPTED
Personnel					
Salary & Wages- Full time	52,864	66,684	68,800	71,500	73,300
Salary & Wages- Part time	6,490	10,393	10,200	6,000	10,500
Salary & Wages -Overtime	655	1,000	850	50	0
Empl. Bene - Car Allowance	1,157	957	1,200	1,950	2,400
Empl. Bene.- FICA	4,449	5,412	5,400	5,700	6,250
Empl. Bene.- LAGERS	4,848	5,581	6,600	7,225	7,250
Empl. Bene.- Life/Disability	198	291	250	250	250
Empl. Bene.- Health Insurance	16,377	21,410	22,500	28,000	29,000
Empl. Bene.- Unemployment	289	0	0	0	0
Empl. Bene.- Cellphone Stipend	716	289	360	500	600
Empl. Bene.- Wellness Program	0	416	0	415	430
Total Personnel	88,044	112,434	116,160	121,590	129,980
Supplies & Bldg. Maintenance					
Supplies & Materials	1,635	2,906	2,700	2,370	2,400
Postage	0	113	0	0	0
Telephone	1,357	1,263	1,250	834	850
Utilities	74	842	0	44	0
Total Supplies & Bldg. Mntc.	3,066	5,124	3,950	3,248	3,250
Services					
Advertising	1,806	860	2,000	1,500	1,500
Insurance	4,617	4,501	5,000	1,500	2,000
Subscriptions & Dues	1,948	1,493	2,000	2,000	2,000
Printing	2,466	3,917	4,000	1,490	1,500
Professional/Contractual	16,654	20,476	23,500	20,000	26,000
Travel/Meetings	2,214	1,124	2,000	1,000	2,500
Training	155	54	200	900	1,500
Rent	8,000	9,023	12,000	4,000	0
Uniforms	83	874	600	132	0
Miscellaneous Expenses	126	23	50	0	0
Election Expense	0	0	0	0	0
Total Services	38,068	42,344	51,350	32,522	37,000
Maintenance & Improvements					
Small Tools	111	0	0	0	0
Equipment Repairs & Mntc.	111	0	100	417	0
Vehicle Repairs & Mntc.	20	0	0	0	0
Machine Maintenance	1,360	0	1,000	500	600
Total Maint & Improvements	1,602	0	1,100	917	600
Capital Expenditures					
Equipment	0	4,468	500	1,500	500
Lease Purchases	0	0	0	0	0
Buildings & Grounds	0	0	0	0	0
Transfers To/From	0	0	0	0	0
Total Capital Expenditures	0	4,468	500	1,500	500
TOTAL REC. ADMIN EXPENDITURES	130,780	164,370	173,060	159,777	171,330

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Maintenance Expenditures (Detail)

ACCOUNT TITLE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 ESTIMATED	2019-20 ADOPTED
Personnel					
Salary & Wages- Full time	28,446	30,704	31,500	17,000	0
Salary & Wages- Part time	2,490	3,698	4,200	450	0
Salary & Wages -Overtime	0	37	0	1,100	0
Empl. Bene.- FICA	2,260	2,411	2,450	1,350	0
Empl. Bene.- LAGERS	2,708	2,691	2,950	1,750	0
Empl. Bene.- Life/Disability	116	133	125	140	0
Empl. Bene.- Health Insurance	4,826	4,135	4,150	4,000	0
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Phone Stipend	0	151	0	69	0
Total Personnel	40,845	43,960	45,375	25,859	0
Supplies & Bldg. Maintenance					
Supplies & Materials	169	60	200	112	0
Telephone	0	123	0	0	0
Total Supplies & Bldg. Mntc.	169	183	200	112	0
Services					
Insurance	2,250	2,378	2,500	800	0
Subscriptions & Dues	0	0	0	0	0
Professional/Contractual	0	131	0	200	0
Travel/Meetings	0	0	0	0	0
Training	395	0	0	0	0
Uniforms	14	0	0	0	0
Miscellaneous Expenses	0	0	0	0	0
Community Hall Expense	5,199	4,798	4,200	4,356	0
Total Services	7,858	7,307	6,700	5,356	0
Maintenance & Improvements					
Petro Products	3,239	882	800	247	0
Small Tools	127	170	200	0	0
Equipment Repairs & Mntc.	86	0	100	0	0
Vehicle Maintenance	171	324	100	0	0
Maintenance Agreements	0	0	0	0	0
Total Maint & Improvements	3,622	1,376	1,200	247	0
Capital Expenditures					
Equipment	0	0	0	0	0
Vehicles	0	0	0	0	0
Buildings & Grounds	1,151	0	200	0	0
Total Capital Expenditures	1,151	0	200	0	0
TOTAL MAINT. EXPENDITURES	53,646	52,826	53,675	31,574	0

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Parks Expenditures (Detail)

ACCOUNT TITLE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 ESTIMATED	2019-20 ADOPTED
Personnel					
Salary & Wages- Full time	155,924	160,341	192,000	164,000	190,350
Salary & Wages- Part time	105,383	112,108	100,000	95,000	100,000
Salary & Wages -Overtime	8,242	10,308	8,000	13,000	10,000
Empl. Bene.- FICA	19,436	19,424	22,500	19,000	21,450
Empl. Bene.- LAGERS	15,381	14,614	17,000	14,225	17,900
Empl. Bene.- Life/Disability	662	714	950	560	750
Empl. Bene.- Health Insurance	72,023	72,364	73,500	95,000	109,800
Empl. Bene.- Unemployment	7,519	8,138	8,000	2,500	3,000
Total Personnel	384,571	398,011	421,950	403,285	453,250
Supplies & Bldg. Maintenance					
Concession Supplies	83	0	0	0	0
Supplies & Materials	6,683	6,242	10,500	3,000	3,300
Postage	0	0	0	0	0
Telephone	4,402	4,558	4,100	4,700	4,700
Utilities	21,441	22,890	23,000	22,800	22,800
Total Supplies & Bldg. Mntc.	32,608	33,690	37,600	30,500	30,800
Services					
Advertising	0	476	0	830	500
Insurance	21,921	21,308	23,000	6,000	22,000
Subscriptions & Dues	0	192	200	400	400
Recreation Programs	0	0	0	0	0
Professional/Contractual	12,874	15,850	13,000	11,000	12,200
Travel/Meetings	40	0	300	300	600
Training	110	1,753	1,800	1,800	2,000
Rent	3,763	5,186	4,000	3,860	3,800
Uniforms	0	0	0	0	0
Miscellaneous Expenses	11	11	0	0	0
Community Hall Expense	0	0	0	0	4,400
Total Services	38,719	44,775	42,300	24,190	45,900
Maintenance & Improvements					
Petroleum Products	16,343	19,462	16,000	18,000	19,000
Small Tools/Batting Cages	2,915	1,119	2,000	2,800	500
Equipment Repairs & Mntc.	9,504	9,162	7,500	8,000	8,000
Vehicle Repairs & Mntc.	14,251	15,534	12,500	13,600	14,000
Machine Maintenance	0	0	0	0	0
Materials (Park Areas)	19,348	25,063	19,000	35,000	40,000
Frisco Train	8	0	0	2,500	3,000
Building & Maint	0	10,208	1,500	6,200	6,000
Holloway House	5,190	5,017	5,000	5,000	5,000
Total Maint & Improvements	67,559	85,566	63,500	91,100	95,500
Capital Expenditures					
Equipment	58,206	61,123	32,000	31,500	35,000
Vehicles	27,148	27,993	15,000	49,000	0
Lease Purchases	0	0	0	0	0
Buildings & Grounds	15,644	11,385	117,000	60,000	90,000
Major Park Improvements	183,060	280,127	150,000	150,000	235,000
Dog Park Improvements	0	0	0	0	0
Total Capital Expenditures	284,058	380,628	314,000	290,500	360,000
TOTAL PARKS EXPENDITURES	807,515	942,670	879,350	839,575	985,450

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Rolla Dog Park Expenditures (Detail)

ACCOUNT TITLE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 ESTIMATED	2019-20 ADOPTED
Capital Expenditures					
Equipment	0	0	0	0	0
Buildings & Grounds	0	117	0	40,761	0
Major Park Improvements	0	0	0	0	0
Total Capital Expenditures	0	117	0	40,761	0
 TOTAL DOG PARK EXPENDITURES	 0	 117	 0	 40,761	 0

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SplashZone Expenditures

(Detail)

ACCOUNT TITLE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 ESTIMATED	2019-20 ADOPTED
Personnel					
Salary & Wages- Full time	15,876	15,454	22,000	8,000	0
Salary & Wages- Part time	37,584	38,175	40,000	40,000	50,000
Salary & Wages -Overtime	0	1,535	500	2,500	2,000
Empl. Bene.- FICA	3,948	4,118	4,400	4,000	4,400
Empl. Bene.- LAGERS	1,303	1,158	2,000	1,000	0
Empl. Bene.- Life/Disability	70	38	70	25	0
Empl. Bene.- Health Insurance	10,177	6,850	8,000	5,500	5,700
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Phone Stipend	0	6	180	34	0
Total Personnel	68,958	67,333	77,150	61,059	62,100
Supplies & Building Maintenance					
Concession Supplies	13,714	12,570	12,750	10,000	11,000
Office/Building Supplies	2,382	3,819	4,000	300	300
Postage	0	0	0	0	0
Telephone	804	817	800	900	900
Utilities	27,326	24,817	28,500	24,200	25,000
Program Expenses	2,481	2,160	2,400	0	0
Total Supplies & Bldg. Mntc.	46,707	44,184	48,450	35,400	37,200
Services					
Advertising	599	101	1,000	1,802	2,000
Insurance	2,223	1,577	1,750	500	5,000
Professional/Contractual	1,015	911	2,500	1,658	1,800
Travel/Meetings	933	506	1,000	1,000	1,000
Training	2,850	2,661	2,600	1,000	2,000
Uniform Services	1,392	1,316	1,250	750	1,000
Miscellaneous Expenses	0	0	0	0	0
Total Services	9,011	7,070	10,100	6,710	12,800
Maintenance & Improvements					
Small Tools	411	287	400	100	100
Equipment Repairs & Mntc.	8,299	5,660	7,000	7,000	6,000
Maintenance Agreements	0	0	0	0	0
Materials (Pool)	8,769	6,748	6,500	5,000	5,000
Building Repair & Maint	0	1,337	0	1,000	1,000
Total Maint & Improvements	17,478	14,032	13,900	13,100	12,100
Capital Improvements					
Equipment	9,028	462	13,700	4,500	5,000
Building & Grounds	3,983	24	32,000	56,000	95,600
Total Capital Expenditures	13,011	486	45,700	60,500	100,600
TOTAL SPLASHZONE EXPEND	155,165	133,105	195,300	176,769	224,800

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Outdoor Recreation Expenditures (Detail)

ACCOUNT TITLE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 ESTIMATED	2019-20 ADOPTED
Personnel					
Salary & Wages- Full time	60,246	64,822	66,400	56,300	51,200
Salary & Wages- Part time	11,746	25,826	20,500	18,800	20,000
Salary & Wages -Overtime	1,397	1,719	1,750	240	0
Empl. Bene.- FICA	5,115	6,139	6,250	5,650	5,800
Empl. Bene.- LAGERS	4,570	5,842	6,400	5,500	5,600
Empl. Bene.- Life/Disability	225	290	260	260	270
Empl. Bene.- Health Insurance	21,274	28,205	27,500	32,000	18,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Cellphone Stipend	375	539	480	85	0
Total Personnel	104,948	133,382	129,540	118,835	100,870
Supplies & Bldg. Maintenance					
Concession Supplies	16,007	20,209	19,500	16,000	17,000
Supplies & Materials	1,210	1,683	1,600	1,400	1,400
Postage	19	17	30	40	40
Telephone	479	851	600	1,443	1,400
Program Expense	12,318	9,344	9,500	6,000	6,000
Total Supplies & Bldg. Mntc.	30,034	32,104	31,230	24,883	25,840
Services					
Advertising	50	198	300	200	200
Insurance	4,593	5,785	6,000	1,500	3,500
Subscriptions & Dues	530	501	650	900	900
Professional/Contractual	18,999	14,187	21,200	14,000	16,000
Travel/Meetings	1,311	899	900	0	900
Training	500	189	400	72	200
Uniforms	1,056	248	400	0	200
Miscellaneous Expenses	0	0	0	0	0
Total Services	27,039	22,007	29,850	16,672	21,900
Maintenance & Improvements					
Small Tools/Batting Cages	0	0	0	0	0
Equipment Repairs & Mntc.	263	652	500	500	500
Total Maint & Improvements	263	652	500	500	500
Capital Expenditures					
Equipment	1,116	1,056	2,000	1,500	2,000
Buildings & Grounds	0	742	1,500	1,500	1,000
Total Capital Expenditures	1,116	1,798	3,500	3,000	3,000
TOTAL OUTDOOR REC EXPENDITURES	163,400	189,942	194,620	163,890	152,110