

ENVIRONMENTAL
SERVICES
FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

City of Rolla ENVIRONMENTAL SERVICES FUND Fiscal Year 2020 - 2021

| | Audit 2018 | Audit 2019 | Estimated 2020 | Adopted 2021 |
|---|------------------|------------------|-------------------|------------------|
| REVENUES | | | | |
| Charges for Services | 2,872,058 | 2,963,975 | 2,924,500 | 3,023,600 |
| Recyclable Sales | 287,678 | 216,291 | 150,000 | 200,000 |
| Grant Revenue | 15,609 | 13,114 | 16,000 | 20,000 |
| Misc. Income (Veh. Mntc.) | 348,372 | 256,462 | 255,000 | 260,000 |
| Lease Purchase Rev | 0 | 0 | 0 | 0 |
| Other Income | 97,981 | 53,648 | 180,080 | 56,400 |
| Total Revenues | 3,621,697 | 3,503,490 | 3,525,580 | 3,560,000 |
| EXPENDITURES | | | | |
| Recycling Division | 651,064 | 548,784 | 555,604 | 550,940 |
| Sanitation Division | 2,642,680 | 2,731,091 | 2,550,135 | 2,313,300 |
| Vehicle Maintenance Division | 437,465 | 399,600 | 410,495 | 425,735 |
| Total Expenditures | 3,731,210 | 3,679,475 | 3,516,234 | 3,289,975 |
| EXCESS OF REVENUES OVER EXPENDITURES | (109,513) | (175,985) | 9,346 | 270,025 |
| FUND TRANSFERS | | | | |
| To General Fund | (165,000) | (172,200) | (166,900) | (173,500) |
| TOTAL REVENUES OVER EXPENDITURES | (274,513) | (348,185) | (157,554) | 96,525 |
| BEGINNING CASH BALANCE (10/1) | 2,096,791 | 1,822,278 | 1,474,093 | 1,316,539 |
| ENDING CASH BALANCE (9/30) | 1,822,278 | 1,474,093 | 1,316,539 | 1,413,064 |

NOTE: Depreciation expense is not included in the FY20 & FY21 budget. This will be factored into the audit.

EXPENDITURES BY CATEGORY

| | | | | |
|---------------------------|------------------|------------------|------------------|------------------|
| Personnel | 1,535,570 | 1,616,544 | 1,633,406 | 1,726,950 |
| Supplies & Bldg. Mntc. | 33,458 | 32,092 | 29,705 | 30,950 |
| Services | 914,444 | 899,840 | 864,678 | 905,375 |
| Maintenance & Imp. | 577,568 | 454,164 | 442,365 | 457,700 |
| Capital Expenditures | 670,169 | 676,835 | 546,080 | 169,000 |
| Total Expenditures | 3,731,210 | 3,679,475 | 3,516,234 | 3,289,975 |

CITY OF ROLLA
ENVIRONMENTAL SERVICES REVENUE PROJECTIONS

| | <u>FY 2018 Actual</u> | <u>FY 2019 Actual</u> | <u>FY 2020 Projected</u> | <u>FY 2021 Adopted</u> |
|-----------------------------|------------------------|------------------------|--------------------------|------------------------|
| Reimbursements | \$ 7,621.58 | \$ 7,353.56 | \$ 7,000.00 | \$ 7,200.00 |
| Landfill Admin Payment | \$ 33,832.18 | \$ 34,676.91 | \$ 35,000.00 | \$ 35,500.00 |
| Grant Revenue | \$ 15,608.94 | \$ 13,114.26 | \$ 16,000.00 | \$ 20,000.00 |
| Recyclables | \$ 287,677.69 | \$ 216,290.91 | \$ 150,000.00 | \$ 200,000.00 |
| Sanitation Fees-Commercial | \$ 1,164,113.65 | \$ 1,252,326.08 | \$ 1,220,000.00 | \$ 1,280,000.00 |
| Sanitation Fees-Residential | \$ 1,223,435.44 | \$ 1,334,674.48 | \$ 1,350,000.00 | \$ 1,375,000.00 |
| Add'l Sanitation Bag | \$ 1,472.11 | \$ 2,059.00 | \$ 1,800.00 | \$ 200.00 |
| Sanitation Fees-Other | \$ 478,909.55 | \$ 371,118.66 | \$ 350,000.00 | \$ 365,000.00 |
| Shredded Paper | \$ 3,281.77 | \$ 2,831.75 | \$ 2,000.00 | \$ 2,600.00 |
| Sticker Sales | \$ 845.00 | \$ 965.00 | \$ 700.00 | \$ 800.00 |
| Waste Oil Sales | \$ 37.70 | \$ 204.20 | \$ - | \$ - |
| Lease Purchase Rev | \$ - | \$ - | \$ - | \$ - |
| Interest Income | \$ 335.08 | \$ 2,465.95 | \$ 3,000.00 | \$ 3,200.00 |
| Sale of property | \$ 16,150.00 | \$ 8,853.00 | \$ 134,500.00 | \$ 10,000.00 |
| In-House Maintenance Svs | \$ 348,371.51 | \$ 256,461.58 | \$ 255,000.00 | \$ 260,000.00 |
| Land Lease Revenue | \$ 500.00 | \$ 500.00 | \$ 500.00 | \$ 500.00 |
| Miscellaneous Income | \$ 5,672.90 | \$ (30.00) | \$ 80.00 | \$ - |
| Gain/Loss of Asset Disposal | \$ (0.52) | \$ (375.70) | \$ - | \$ - |
| Due to/from Fund | \$ - | \$ - | \$ - | \$ - |
| Contri to/from General Fd | \$ (165,000.00) | \$ (172,200.00) | \$ (166,900.00) | \$ (173,500.00) |
| FUND TOTAL | \$ 3,422,864.58 | \$ 3,331,289.64 | \$ 3,358,680.00 | \$ 3,386,500.00 |

ENVIRONMENTAL SERVICES FUND

Recycling Center Expenditures

| ACCOUNT TITLE | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 ADOPTED | 2019-20 ESTIMATED | 2020-21 ADOPTED |
|--------------------------------------|-------------------|-------------------|--------------------|----------------------|--------------------|
| PERSONNEL | | | | | |
| Salary & Wages- Full time | 156,867 | 172,334 | 184,000 | 202,000 | 205,000 |
| Salary & Wages- Part time | 3,236 | 18,983 | 14,000 | 14,400 | 17,000 |
| Salary & Wages- Overtime | 2,276 | 2,126 | 2,200 | 2,000 | 2,100 |
| Empl. Bene.- FICA | 10,071 | 13,032 | 13,500 | 14,700 | 15,500 |
| Empl. Bene.- LAGERS | 34,448 | 7,697 | 15,500 | 18,000 | 19,800 |
| Empl. Bene. - Life/Disability | 835 | 891 | 925 | 1,000 | 1,000 |
| Empl. Bene. - Health Insurance | 83,853 | 109,033 | 100,000 | 101,000 | 106,000 |
| Empl. Bene. - Unemployment | 0 | 0 | 500 | 0 | 500 |
| Empl. Bene. - Cellphone Stipend | 0 | 0 | 0 | 0 | 0 |
| | 291,587 | 324,097 | 330,625 | 353,100 | 366,900 |
| SUPPLIES & BUILDING MAINT | | | | | |
| Office/Building Supplies | 1,485 | 2,023 | 2,000 | 1,900 | 2,000 |
| Postage | 29 | 61 | 50 | 30 | 50 |
| Telephone | 419 | 429 | 450 | 430 | 440 |
| Utilities | 10,015 | 10,688 | 11,000 | 10,500 | 10,500 |
| | 11,948 | 13,200 | 13,500 | 12,860 | 12,990 |
| SERVICES | | | | | |
| Advertising | 2,718 | 304 | 5,500 | 750 | 1,000 |
| Insurance | 11,531 | 12,595 | 20,000 | 17,400 | 19,100 |
| Subscriptions & Dues | 150 | 325 | 250 | 217 | 250 |
| Professional/Contractual | 12,975 | 15,068 | 13,000 | 10,000 | 11,000 |
| Travel/Meetings | 733 | 384 | 700 | 0 | 500 |
| Training | 870 | 474 | 300 | 0 | 300 |
| Rentals | 225 | 0 | 100 | 484 | 250 |
| Uniform Replacement | 833 | 1,188 | 1,500 | 1,375 | 1,500 |
| Miscellaneous | 11 | 11 | 0 | 18 | 0 |
| | 30,045 | 30,349 | 41,350 | 30,244 | 33,900 |
| MAINTENANCE & IMP. | | | | | |
| Petroleum Products | 39,890 | 34,700 | 37,000 | 36,500 | 38,000 |
| Small Tools | 0 | 166 | 200 | 100 | 150 |
| Building Repairs & Mntc. | 5,587 | 904 | 5,000 | 4,000 | 4,000 |
| Vehicle & Equip Repairs & Mntc. | 70,616 | 51,074 | 46,000 | 36,000 | 38,000 |
| Machine Maint | 0 | 0 | 0 | 0 | 0 |
| Materials (Recycling) | 9,323 | 15,822 | 12,000 | 14,000 | 15,000 |
| | 125,416 | 102,666 | 100,200 | 90,600 | 95,150 |
| CAPITAL EXPENDITURES | | | | | |
| Grant Expense | 13,976 | 16,415 | 20,000 | 18,000 | 22,000 |
| Equipment | 3,370 | 7,082 | 50,000 | 40,600 | 10,000 |
| Vehicle | 116,762 | 0 | 0 | 0 | 0 |
| Lease Purchase | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 300 | 7,000 | 10,200 | 10,000 |
| Depreciation Expense | 57,960 | 54,675 | 0 | 0 | 0 |
| | 192,068 | 78,472 | 77,000 | 68,800 | 42,000 |
| TOTAL RECYCLING EXPEND | 651,064 | 548,784 | 562,675 | 555,604 | 550,940 |

ENVIRONMENTAL SERVICES FUND

Sanitation Expenditures

| ACCOUNT TITLE | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 ADOPTED | 2019-20 ESTIMATED | 2020-21 ADOPTED |
|--------------------------------------|-------------------|-------------------|--------------------|----------------------|--------------------|
| PERSONNEL | | | | | |
| Salary & Wages- Full time | 634,006 | 675,009 | 715,000 | 660,000 | 700,000 |
| Salary & Wages- Part time | 58,169 | 77,622 | 78,200 | 58,000 | 55,000 |
| Salary & Wages- Overtime | 7,383 | 5,341 | 5,700 | 5,400 | 5,700 |
| Empl. Bene.- FICA | 47,861 | 53,809 | 49,000 | 44,000 | 50,000 |
| Empl. Bene.- LAGERS | 148,087 | 36,113 | 62,500 | 61,000 | 78,000 |
| Empl. Bene. - Life/Disability | 2,485 | 2,603 | 2,800 | 2,900 | 3,000 |
| Empl. Bene. - Health Insurance | 152,959 | 239,151 | 210,000 | 238,000 | 250,000 |
| Empl. Bene. - Unemployment | 0 | 0 | 500 | 233 | 500 |
| Empl. Bene. - Cellphone Stipend | 604 | 604 | 600 | 618 | 600 |
| | 1,051,552 | 1,090,252 | 1,124,300 | 1,070,151 | 1,142,800 |
| SUPPLIES & BUILDING MAINT | | | | | |
| Office/Building Supplies | 6,193 | 3,823 | 5,000 | 4,400 | 5,000 |
| Postage | 1,240 | 811 | 1,200 | 900 | 1,000 |
| Telephone | 436 | 519 | 350 | 300 | 350 |
| Utilities | 5,700 | 5,906 | 5,200 | 5,000 | 5,100 |
| | 13,569 | 11,059 | 11,750 | 10,600 | 11,450 |
| SERVICES | | | | | |
| Advertising | 564 | 82 | 1,000 | 700 | 1,200 |
| Insurance | 60,236 | 55,490 | 55,000 | 44,200 | 46,400 |
| Subscription & Dues | 178 | 156 | 200 | 150 | 550 |
| Professional/Contractual | 7,790 | 10,266 | 16,000 | 10,000 | 13,000 |
| Travel/Meetings | 144 | 258 | 400 | 0 | 200 |
| Training Expense | 595 | 329 | 500 | 305 | 400 |
| Uniform Services | 3,806 | 3,411 | 4,000 | 3,700 | 4,000 |
| Miscellaneous Expenses | 22 | 0 | 100 | 29 | 100 |
| RMU Billing | 69,672 | 73,796 | 72,000 | 75,000 | 78,000 |
| Landfill Contributions | 728,984 | 711,745 | 715,000 | 690,000 | 710,000 |
| | 871,993 | 855,533 | 864,200 | 824,084 | 853,850 |
| MAINTENANCE & IMP. | | | | | |
| Petroleum Products | 83,362 | 83,633 | 88,000 | 75,000 | 80,000 |
| Small Tools | 329 | 303 | 400 | 600 | 500 |
| Building Repairs & Mntc. | 0 | 332 | 1,200 | 700 | 1,000 |
| Vehicle & Equip Repairs & Mntc. | 120,381 | 82,775 | 85,000 | 84,000 | 85,000 |
| Machine Maintenance | 830 | 1,013 | 900 | 1,100 | 1,200 |
| Materials (Solid Waste) | 28,821 | 30,396 | 28,000 | 23,000 | 24,000 |
| | 233,724 | 198,451 | 203,500 | 184,400 | 191,700 |
| CAPITAL EXPENDITURES | | | | | |
| Equipment | 26,588 | 28,520 | 125,000 | 112,000 | 80,000 |
| Vehicles | 171,517 | 278,333 | 375,000 | 347,900 | 30,000 |
| Lease Purchase | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 4,937 | 373 | 5,000 | 1,000 | 3,500 |
| Depreciation Expense | 268,800 | 268,570 | 0 | 0 | 0 |
| | 471,842 | 575,797 | 505,000 | 460,900 | 113,500 |
| TOTAL SANITATION EXPEND | 2,642,680 | 2,731,091 | 2,708,750 | 2,550,135 | 2,313,300 |

ENVIRONMENTAL SERVICES FUND

Vehicle Maintenance

| ACCOUNT TITLE | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 ADOPTED | 2019-20 ESTIMATED | 2020-21 ADOPTED |
|---|-------------------|-------------------|--------------------|----------------------|--------------------|
| Personnel | | | | | |
| Salary & Wages- Full time | 106,408 | 115,343 | 118,800 | 119,000 | 120,700 |
| Salary & Wages - Part time | 0 | 0 | 0 | 0 | 0 |
| Salary & Wages- Overtime | 0 | 0 | 100 | 0 | 100 |
| Empl. Bene.- FICA | 6,838 | 7,772 | 6,850 | 7,150 | 7,300 |
| Empl. Bene.- LAGERS | 25,965 | 5,933 | 10,750 | 11,280 | 12,400 |
| Empl. Bene. - Life/Disability | 481 | 703 | 700 | 725 | 750 |
| Empl. Bene. - Health Insurance | 52,740 | 72,444 | 68,000 | 72,000 | 76,000 |
| Empl. Bene. - Unemployment | 0 | 0 | 0 | 0 | 0 |
| | 192,431 | 202,194 | 205,200 | 210,155 | 217,250 |
| Supplies & Bldg. Maintenance | | | | | |
| Office/Building Supplies | 1,807 | 1,491 | 1,000 | 600 | 750 |
| Postage | 0 | 0 | 10 | 0 | 10 |
| Telephone | 434 | 436 | 450 | 445 | 450 |
| Utilities | 5,700 | 5,906 | 5,300 | 5,200 | 5,300 |
| | 7,941 | 7,833 | 6,760 | 6,245 | 6,510 |
| Services | | | | | |
| Advertising | 194 | 162 | 100 | 0 | 75 |
| Insurance | 8,927 | 7,724 | 10,000 | 4,750 | 5,200 |
| Dues & Subscriptions | 0 | 918 | 6,000 | 4,500 | 5,000 |
| Professional/contractual | 2,697 | 4,772 | 500 | 600 | 6,250 |
| Travel/Meetings | 0 | 0 | 500 | 0 | 500 |
| Rent | 0 | 0 | 0 | 0 | 0 |
| Uniform Services | 589 | 383 | 700 | 500 | 600 |
| | 12,407 | 13,959 | 17,800 | 10,350 | 17,625 |
| Maintenance & Improvements | | | | | |
| Shop Supplies | 214,463 | 147,678 | 170,000 | 166,000 | 168,000 |
| Petroleum Products | 1,509 | 744 | 1,200 | 800 | 800 |
| Misc. Expense | 1,571 | 4 | 100 | 0 | 50 |
| Small Tools | 523 | 2,291 | 500 | 565 | 500 |
| Building & Equip Repairs & Mntc. | 362 | 2,214 | 500 | 0 | 500 |
| Vehicle Repairs & Mntc. | 0 | 117 | 1,000 | 0 | 1,000 |
| | 218,427 | 153,047 | 173,300 | 167,365 | 170,850 |
| Capital Expenditures | | | | | |
| Equipment | 1,042 | 16,084 | 16,350 | 15,500 | 13,000 |
| Vehicles | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 193 | 500 | 880 | 500 |
| Depreciation Expense | 5,217 | 6,290 | 0 | 0 | 0 |
| | 6,259 | 22,566 | 16,850 | 16,380 | 13,500 |
| TOTAL VEHICLE MAINT. EXPEND | 437,465 | 399,600 | 419,910 | 410,495 | 425,735 |