

PARKS

FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

PARKS FUND

City of Rolla

Fiscal Year 2020 - 2021

	Audit 2018	Audit 2019	Estimated 2020	Adopted 2021
REVENUES				
Taxes	1,315,149	1,374,132	1,410,398	1,435,888
Charges for Services	245,290	206,122	144,536	173,900
Other Income	19,244	24,665	6,302	8,550
Total Revenues	1,579,684	1,604,918	1,561,235	1,618,338
EXPENDITURES				
Administration Division	164,370	164,031	209,264	217,260
Maintenance Division	52,826	40,959	0	0
Parks Division	942,787	929,828	865,004	917,720
Splashzone Division	133,105	172,837	213,042	219,300
Outdoor Recreation Division	189,942	173,161	159,093	176,255
Total Expenditures	1,483,030	1,480,816	1,446,403	1,530,535
EXCESS OF REVENUES OVER EXPENDITURES	96,653	124,101	114,832	87,803
FUND TRANSFERS				
To General Fund	(77,800)	(72,100)	(69,300)	(80,700)
From General Fund	0	0	0	0
TOTAL REVENUES OVER EXPENDITURES	18,853	52,001	45,532	7,103
BEGINNING FUND BALANCE (10/1)	171,369	190,222	242,224	287,756
ENDING FUND BALANCE (9/30)	190,222	242,224	287,756	294,859
EXPENDITURES BY CATEGORY				
Personnel	755,120	746,301	844,734	856,870
Supplies & Bldg. Mntc.	115,285	96,915	92,495	103,080
Services	123,503	123,858	126,323	216,185
Maintenance & Imp.	101,626	139,352	125,929	120,700
Capital Expenditures	387,496	374,391	256,922	233,700
Total Expenditures	1,483,030	1,480,816	1,446,403	1,530,535

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

<u>Account Titles</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Estimated</u>	<u>FY 2021 Adopted</u>
Real Estate Taxes	\$ 243,621.66	\$ 264,495.88	\$ 275,622.00	\$ 281,163.00
TIF Redirected Real Estate	\$ -	\$ (462.77)	\$ (624.00)	\$ (675.00)
Penalty & Interest	\$ 1,644.68	\$ 1,320.52	\$ 1,400.00	\$ 1,400.00
Sales Tax	\$ 1,069,883.03	\$ 1,170,300.22	\$ 1,192,000.00	\$ 1,216,000.00
TIF Redirected Sales Tax	\$ -	\$ (61,522.32)	\$ (58,000.00)	\$ (62,000.00)
Federal & State Grants	\$ -	\$ -	\$ 5,000.00	\$ -
Lease Income	\$ -	\$ 1,000.00	\$ -	\$ -
Interest Income	\$ 3,219.81	\$ 3,423.56	\$ 1,281.60	\$ 550.00
Sale of Surplus Property	\$ 13,836.00	\$ 20,241.00	\$ -	\$ 8,000.00
Miscellaneous Income	\$ -	\$ -	\$ 20.00	\$ -
Admin. Reim/Donations	\$ -	\$ -	\$ -	\$ -
Admin. Sale of Property	\$ -	\$ -	\$ -	\$ -
Admin. Misc Income	\$ -	\$ -	\$ -	\$ -
Facility Reim/Donation	\$ 2,024.54	\$ 417.65	\$ -	\$ -
Facility Rentals	\$ 16,652.50	\$ 12,660.00	\$ -	\$ -
Facility Misc. Income	\$ -	\$ -	\$ -	\$ -
Parks Charges for Services	\$ 6,085.00	\$ 4,485.00	\$ 1,332.00	\$ 1,500.00
Cemetery Burial Fees	\$ 16,710.00	\$ 35,770.00	\$ 16,056.00	\$ 17,500.00
Parks Reimb/Donations	\$ 9,714.00	\$ 4,587.66	\$ 6,800.00	\$ 6,000.00
Parks Pavillion Reservations	\$ 3,480.00	\$ 4,317.50	\$ 2,000.00	\$ 3,000.00
Eugene Northern Rentals	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
Park Misc Income	\$ -	\$ -	\$ -	\$ -
Dog Park Donations	\$ 34,358.82	\$ 2,374.84	\$ -	\$ -
Splashzone Reimb/Donations	\$ -	\$ -	\$ -	\$ -
Splashzone Programs	\$ -	\$ -	\$ 150.00	\$ 150.00
Splashzone Resale	\$ 854.00	\$ 235.00	\$ 50.00	\$ 50.00
Splashzone Passes	\$ 52,347.90	\$ 50,479.00	\$ 40,000.00	\$ 45,000.00
Splashzone Rentals	\$ 12,794.50	\$ 7,585.00	\$ 2,147.50	\$ 7,500.00
Splashzone Misc.	\$ 1,691.00	\$ 1,899.50	\$ -	\$ -
Splashzone Concessions	\$ 21,556.35	\$ 18,651.25	\$ 18,000.00	\$ 20,000.00
Splashzone Sale of Property	\$ -	\$ -	\$ -	\$ -
Outdoor Rec Reimb/Donation	\$ -	\$ -	\$ 200.00	\$ 200.00
Outdoor Rec Programs	\$ 10,333.40	\$ 13,112.90	\$ 19,000.00	\$ 22,000.00
Outdoor Resale	\$ -	\$ -	\$ -	\$ -
Ballfield User Fees	\$ 31,223.00	\$ 32,958.00	\$ 22,000.00	\$ 28,000.00
Batting Cage Income	\$ 1,064.50	\$ 92.75	\$ -	\$ -
Outdoor Rec Misc. Income	\$ 16.00	\$ -	\$ -	\$ -
Outdoor Concessions	\$ 24,384.79	\$ 16,495.63	\$ 6,800.00	\$ 13,000.00
Contri. To G.F.	\$ (77,800.00)	\$ (72,100.00)	\$ (69,300.00)	\$ (80,700.00)
Contri. From G.F.	\$ -	\$ -	\$ -	\$ -
FUND TOTAL	\$ 1,501,883.59	\$ 1,532,817.77	\$ 1,491,935.10	\$ 1,537,638.00

REVENUES BY DIVISION

Non-Departmental	1,334,393	1,398,796	1,416,700	1,444,438
Administration	0	0	0	0
Maintenance	18,677	13,078	0	0
Parks	70,348	51,535	36,188	38,000
Splashzone	89,244	78,850	60,348	72,700
Outdoor Recreation	67,022	62,659	48,000	63,200
Contribution To/From	(77,800)	(72,100)	(69,300)	(80,700)
Total Revenues	1,501,884	1,532,818	1,491,935	1,537,638

PARKS FUND

Parks Fund Expenditures (Consolidated)

ACCOUNT TITLE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 ESTIMATED	2020-21 ADOPTED
Personnel					
Salary & Wages- Full time	338,006	327,863	314,850	292,689	353,000
Salary & Wages- Part time	190,200	168,119	180,500	281,200	209,000
Salary & Wages- Overtime	14,598	17,624	12,000	24,460	21,100
Empl. Bene - Car Allowance	957	2,071	2,400	2,400	2,400
Empl. Bene.- FICA	37,504	36,904	37,900	45,050	44,500
Empl. Bene.- LAGERS	29,887	29,808	30,750	29,895	37,500
Empl. Bene.- Life Insurance	1,465	1,403	1,270	1,265	1,490
Empl. Bene.- Health Insurance	132,964	159,755	162,500	157,500	180,800
Empl. Bene.- Unemployment	8,144	1,885	3,000	9,675	6,000
Empl. Bene.- Cellphone Stipend	980	672	600	600	1,080
Empl. Bene.- Wellness Program	416	196	430	0	0
	755,120	746,301	746,200	844,734	856,870
Supplies & Bldg. Maintenance					
Supplies & Materials	47,490	31,220	35,400	27,900	36,700
Program Expenses	11,504	6,856	6,000	8,414	9,230
Postage	129	128	40	100	100
Telephone	7,612	8,772	7,850	9,430	9,550
Utilities	48,550	49,939	47,800	46,651	47,500
	115,285	96,915	97,090	92,495	103,080
Services					
Advertising	1,635	5,117	4,200	3,020	4,200
Insurance	35,548	39,749	32,500	49,888	55,750
Subscriptions & Dues	2,185	2,513	3,300	3,385	3,400
Printing	3,917	1,096	1,500	825	960
Professional/Contractual	51,554	51,037	56,000	58,943	139,000
Travel/Meetings	2,529	506	5,000	2,434	3,300
Training	4,657	2,255	5,700	2,933	2,400
Rent	14,209	6,970	3,800	350	2,500
Uniforms	2,437	919	1,200	945	675
Miscellaneous Expenses	4,832	13,696	4,400	3,600	4,000
	123,503	123,858	117,600	126,323	216,185
Maintenance & Improvements					
Petro Products	20,344	18,917	19,000	14,500	15,500
Small Tools	1,576	5,067	600	1,503	1,500
Equipment Repairs & Mntc.	15,475	14,071	14,500	16,963	16,200
Vehicle Maintenance	15,857	14,793	14,000	15,665	15,500
Building & Ground Maintenance	11,546	23,490	7,000	28,136	25,500
Maintenance Agreements	0	401	600	0	0
Materials	31,811	41,310	45,000	30,865	36,500
Holloway House/Frisco Train	5,017	21,303	8,000	18,297	10,000
	101,626	139,352	108,700	125,929	120,700
Capital Expenditures					
Equipment	67,108	38,665	42,500	14,753	46,700
Vehicle	27,993	48,911	0	0	0
Lease Purchases	0	0	0	0	0
Buildings & Grounds/Major Park Improvements	292,395	286,815	421,600	242,169	187,000
Debt Service	0	0	0	0	0
Bond Expense	0	0	0	0	0
	387,496	374,391	464,100	256,922	233,700
TOTAL PARKS EXPENDITURES	1,483,030	1,480,816	1,533,690	1,446,403	1,530,535

PARKS FUND

Administration Expenditures

(Detail)

ACCOUNT TITLE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 ESTIMATED	2020-21 ADOPTED
Personnel					
Salary & Wages- Full time	66,684	72,223	73,300	95,300	114,000
Salary & Wages- Part time	10,393	6,643	10,500	14,200	0
Salary & Wages -Overtime	1,000	50	0	160	100
Empl. Bene - Car Allowance	957	2,071	2,400	2,400	2,400
Empl. Bene.- FICA	5,412	5,820	6,250	8,000	8,400
Empl. Bene.- LAGERS	5,581	7,261	7,250	9,340	12,000
Empl. Bene.- Life/Disability	291	291	250	380	500
Empl. Bene.- Health Insurance	21,410	31,586	29,000	35,000	38,500
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Cellphone Stipend	289	518	600	600	600
Empl. Bene.- Wellness Program	416	196	430	0	0
Total Personnel	112,434	126,658	129,980	165,380	176,500
Supplies & Bldg. Maintenance					
Supplies & Materials	2,906	1,194	2,400	500	1,000
Postage	113	28	0	0	0
Telephone	1,263	919	850	1,130	1,150
Utilities	842	73	0	0	0
Total Supplies & Bldg. Mntc.	5,124	2,213	3,250	1,630	2,150
Services					
Advertising	860	1,510	1,500	500	1,500
Insurance	4,501	4,149	2,000	2,957	3,250
Subscriptions & Dues	1,493	1,169	2,000	2,285	2,300
Printing	3,917	1,096	1,500	825	960
Professional/Contractual	20,476	18,567	26,000	31,443	26,000
Travel/Meetings	1,124	503	2,500	2,317	2,500
Training	54	1,420	1,500	1,500	1,500
Rent	9,023	4,000	0	0	0
Uniforms	874	279	0	0	0
Miscellaneous Expenses	23	155	0	0	0
Election Expense	0	0	0	0	0
Total Services	42,344	32,846	37,000	41,827	38,010
Maintenance & Improvements					
Small Tools	0	0	0	228	100
Equipment Repairs & Mntc.	0	418	0	0	0
Vehicle Repairs & Mntc.	0	0	0	0	0
Machine Maintenance	0	401	600	0	0
Total Maint & Improvements	0	819	600	228	100
Capital Expenditures					
Equipment	4,468	1,495	500	199	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	4,468	1,495	500	199	500
TOTAL REC. ADMIN EXPENDITURES	164,370	164,031	171,330	209,264	217,260

PARKS FUND

Maintenance Expenditures (Detail)

ACCOUNT TITLE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 ESTIMATED	2020-21 DEPT.	2020-21 ADOPTED
Personnel						
Salary & Wages- Full time	30,704	16,953	0	0	0	0
Salary & Wages- Part time	3,698	449	0	0	0	0
Salary & Wages -Overtime	37	1,108	0	0	0	0
Empl. Bene.- FICA	2,411	1,313	0	0	0	0
Empl. Bene.- LAGERS	2,691	1,758	0	0	0	0
Empl. Bene.- Life/Disability	133	98	0	0	0	0
Empl. Bene.- Health Insurance	4,135	2,741	0	0	0	0
Empl. Bene.- Unemployment	0	0	0	0	0	0
Empl. Bene.- Phone Stipend	151	69	0	0	0	0
Total Personnel	43,960	24,488	0	0	0	0
Supplies & Bldg. Maintenance						
Supplies & Materials	60	19	0	0	0	0
Telephone	123	334	0	0	0	0
Total Supplies & Bldg. Mntc.	183	353	0	0	0	0
Services						
Insurance	2,378	1,870	0	0	0	0
Subscriptions & Dues	0	0	0	0	0	0
Professional/Contractual	131	459	0	0	0	0
Travel/Meetings	0	0	0	0	0	0
Training	0	0	0	0	0	0
Uniforms	0	0	0	0	0	0
Miscellaneous Expenses	0	0	0	0	0	0
Community Hall Expense	4,798	13,541	0	0	0	0
Total Services	7,307	15,871	0	0	0	0
Maintenance & Improvements						
Petro Products	882	247	0	0	0	0
Small Tools	170	0	0	0	0	0
Equipment Repairs & Mntc.	0	0	0	0	0	0
Vehicle Maintenance	324	0	0	0	0	0
Maintenance Agreements	0	0	0	0	0	0
Total Maint & Improvements	1,376	247	0	0	0	0
Capital Expenditures						
Equipment	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0
Buildings & Grounds	0	0	0	0	0	0
Total Capital Expenditures	0	0	0	0	0	0
TOTAL MAINT. EXPENDITURES	52,826	40,959	0	0	0	0

PARKS FUND

Parks Expenditures

(Detail)

ACCOUNT TITLE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 ESTIMATED	2020-21 ADOPTED
Personnel					
Salary & Wages- Full time	160,341	165,898	190,350	169,400	197,000
Salary & Wages- Part time	112,108	105,572	100,000	170,000	145,000
Salary & Wages -Overtime	10,308	12,928	10,000	19,000	18,000
Empl. Bene.- FICA	19,424	20,323	21,450	26,250	29,000
Empl. Bene.- LAGERS	14,614	14,558	17,900	17,500	20,800
Empl. Bene.- Life/Disability	714	733	750	775	790
Empl. Bene.- Health Insurance	72,364	92,358	109,800	100,000	118,000
Empl. Bene.- Unemployment	8,138	1,851	3,000	8,675	6,000
Total Personnel	398,011	414,221	453,250	511,600	534,590
Supplies & Bldg. Maintenance					
Concession Supplies	0	184	0	200	0
Supplies & Materials	6,242	2,146	3,300	8,000	7,000
Postage	0	0	0	0	0
Telephone	4,558	5,175	4,700	5,800	5,900
Utilities	22,890	23,197	22,800	22,100	22,500
Total Supplies & Bldg. Mntc.	33,690	30,703	30,800	36,100	35,400
Services					
Advertising	476	1,047	500	400	500
Insurance	21,308	27,372	22,000	43,283	48,500
Subscriptions & Dues	192	401	400	200	200
Recreation Programs	0	0	0	230	230
Professional/Contractual	15,850	13,786	12,200	11,200	8,000
Travel/Meetings	0	3	600	0	300
Training	1,753	255	2,000	500	300
Rent	5,186	2,970	3,800	350	2,500
Uniforms	0	421	0	0	0
Miscellaneous Expenses	11	0	0	0	0
Community Hall Expense	0	0	4,400	3,600	4,000
Total Services	44,775	46,255	45,900	59,763	64,530
Maintenance & Improvements					
Petroleum Products	19,462	18,670	19,000	14,500	15,500
Small Tools/Batting Cages	1,119	4,528	500	1,200	1,200
Equipment Repairs & Mntc.	9,162	8,928	8,000	13,753	12,000
Vehicle Repairs & Mntc.	15,534	14,793	14,000	15,665	15,500
Materials (Park Areas)	25,063	35,031	40,000	24,000	30,000
Frisco Train	0	516	3,000	12,576	4,500
Building & Maint	10,208	21,008	6,000	24,742	22,000
Holloway House	5,017	20,786	5,000	5,721	5,500
Total Maint & Improvements	85,566	124,261	95,500	112,157	106,200
Capital Expenditures					
Equipment	61,123	34,282	35,000	315	22,000
Vehicles	27,993	48,911	0	0	0
Lease Purchases	0	0	0	0	0
Buildings & Grounds	11,385	53,973	90,000	55,000	35,000
Major Park Improvements	280,127	136,372	235,000	90,069	120,000
Dog Park Improvements	0	0	0	0	0
Total Capital Expenditures	380,628	273,538	360,000	145,384	177,000
TOTAL PARKS EXPENDITURES	942,670	888,977	985,450	865,004	917,720

PARKS FUND

Rolla Dog Park Expenditures (Detail)

ACCOUNT TITLE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 ESTIMATED	2020-21 DEPT.	2020-21 ADOPTED
Capital Expenditures						
Equipment	0	0	0	0	0	0
Buildings & Grounds	117	40,851	0	0	0	0
Major Park Improvements	0	0	0	0	0	0
Total Capital Expenditures	117	40,851	0	0	0	0
TOTAL DOG PARK EXPENDITURES	117	40,851	0	0	0	0

PARKS FUND

SplashZone Expenditures

(Detail)

ACCOUNT TITLE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 ESTIMATED	2020-21 ADOPTED
Personnel					
Salary & Wages- Full time	15,454	6,691	0	789	0
Salary & Wages- Part time	38,175	37,887	50,000	42,000	14,000
Salary & Wages -Overtime	1,535	2,849	2,000	1,200	0
Empl. Bene.- FICA	4,118	3,577	4,400	4,000	0
Empl. Bene.- LAGERS	1,158	841	0	105	0
Empl. Bene.- Life/Disability	38	14	0	0	0
Empl. Bene.- Health Insurance	6,850	5,321	5,700	5,500	5,800
Empl. Bene.- Unemployment	0	0	0	1,000	0
Empl. Bene.- Phone Stipend	6	34	0	0	0
Total Personnel	67,333	57,213	62,100	54,594	19,800
Supplies & Building Maintenance					
Concession Supplies	12,570	12,242	11,000	9,000	12,500
Office/Building Supplies	3,819	392	300	600	600
Postage	0	0	0	0	0
Telephone	817	1,037	900	1,750	1,700
Utilities	24,817	26,670	25,000	24,551	25,000
Program Expenses	2,160	34	0	0	0
Total Supplies & Bldg. Mntc.	44,184	40,374	37,200	35,901	39,800
Services					
Advertising	101	2,528	2,000	2,000	2,000
Insurance	1,577	1,311	5,000	1,000	1,100
Professional/Contractual	911	2,111	1,800	2,300	90,000
Travel/Meetings	506	0	1,000	17	0
Training	2,661	155	2,000	301	0
Uniform Services	1,316	219	1,000	570	300
Miscellaneous Expenses	0	0	0	0	0
Total Services	7,070	6,324	12,800	6,188	93,400
Maintenance & Improvements					
Small Tools	287	312	100	0	100
Equipment Repairs & Mntc.	5,660	3,360	6,000	3,000	4,000
Maintenance Agreements	0	0	0	0	0
Materials (Pool)	6,748	6,278	5,000	6,865	6,500
Building Repair & Maint	1,337	2,483	1,000	3,394	3,500
Total Maint & Improvements	14,032	12,433	12,100	13,259	14,100
Capital Improvements					
Equipment	462	1,970	5,000	12,500	22,200
Building & Grounds	24	54,523	95,600	90,600	30,000
Total Capital Expenditures	486	56,493	100,600	103,100	52,200
TOTAL SPLASHZONE EXPEND	133,105	172,837	224,800	213,042	219,300

PARKS FUND

Outdoor Recreation Expenditures (Detail)

ACCOUNT TITLE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 ESTIMATED	2020-21 ADOPTED
Personnel					
Salary & Wages- Full time	64,822	66,098	51,200	27,200	42,000
Salary & Wages- Part time	25,826	17,568	20,000	55,000	50,000
Salary & Wages -Overtime	1,719	690	0	4,100	3,000
Empl. Bene.- FICA	6,139	5,872	5,800	6,800	7,100
Empl. Bene.- LAGERS	5,842	5,390	5,600	2,950	4,700
Empl. Bene.- Life/Disability	290	268	270	110	200
Empl. Bene.- Health Insurance	28,205	27,750	18,000	17,000	18,500
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Cellphone Stipend	539	86	0	0	480
Total Personnel	133,382	123,721	100,870	113,160	125,980
Supplies & Bldg. Maintenance					
Concession Supplies	20,209	14,360	17,000	8,500	14,500
Supplies & Materials	1,683	683	1,400	1,100	1,100
Postage	17	100	40	100	100
Telephone	851	1,307	1,400	750	800
Program Expense	9,344	6,822	6,000	8,184	9,000
Total Supplies & Bldg. Mntc.	32,104	23,272	25,840	18,634	25,500
Services					
Advertising	198	32	200	120	200
Insurance	5,785	5,048	3,500	2,648	2,900
Subscriptions & Dues	501	943	900	900	900
Professional/Contractual	14,187	16,113	16,000	14,000	15,000
Travel/Meetings	899	0	900	100	500
Training	189	425	200	632	600
Uniforms	248	0	200	375	375
Miscellaneous Expenses	0	0	0	0	0
Total Services	22,007	22,562	21,900	18,775	20,475
Maintenance & Improvements					
Small Tools/Batting Cages	0	227	0	75	100
Equipment Repairs & Mntc.	652	1,365	500	210	200
Total Maint & Improvements	652	1,592	500	285	300
Capital Expenditures					
Equipment	1,056	918	2,000	1,739	2,000
Buildings & Grounds	742	1,096	1,000	6,500	2,000
Total Capital Expenditures	1,798	2,014	3,000	8,239	4,000
TOTAL OUTDOOR REC EXPENDITURES	189,942	173,161	152,110	159,093	176,255