

PARKS FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
PARKS FUND
City of Rolla
Fiscal Year 2023 - 2024

	Audit 2021	Audit 2022	Estimated 2023	Adopted 2024
REVENUES				
Taxes	1,550,776	1,602,663	1,756,500	1,817,300
Charges for Services	213,540	230,735	229,916	237,800
Other Income	37,681	172,490	5,050	509,000
Total Revenues	1,801,997	2,005,887	1,991,466	2,564,100
EXPENDITURES				
Administration Division	216,197	229,682	231,561	246,955
Parks Division	991,368	1,137,278	1,231,220	1,813,990
Splashzone Division	213,557	265,507	263,706	313,650
Outdoor Recreation Division	175,852	177,366	167,020	182,435
Total Expenditures	1,596,974	1,809,833	1,893,507	2,557,030
EXCESS OF REVENUES OVER EXPENDITURES	205,023	196,055	97,959	7,070
FUND TRANSFERS				
To General Fund	(80,700)	(107,000)	(109,500)	(93,100)
From General Fund	0	0	0	0
TOTAL REVENUES OVER EXPENDITURES	124,323	89,055	(11,541)	(86,030)
BEGINNING FUND BALANCE (10/1)	184,165	308,488	397,543	386,002
ENDING FUND BALANCE (9/30)	308,488	397,543	386,002	299,972
EXPENDITURES BY CATEGORY				
Personnel	901,352	969,840	1,028,094	1,078,055
Supplies & Bldg. Mntc.	122,743	139,183	129,815	130,200
Services	137,001	142,174	155,513	165,575
Maintenance & Imp.	151,413	196,611	170,450	205,500
Capital Expenditures	284,465	361,949	409,635	977,700
Total Expenditures	1,596,974	1,809,758	1,893,507	2,557,030

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

<u>Account Titles</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Estimated</u>	<u>FY 2024 Adopted</u>
Real Estate Taxes	\$ 352,540.44	\$ 275,295.21	\$ 318,000.00	\$ 326,000.00
TIF Redirected Real Estate	\$ (50,905.86)	\$ (47,809.60)	\$ (47,500.00)	\$ (48,700.00)
Penalty & Interest	\$ 1,006.39	\$ 1,157.80	\$ 1,000.00	\$ 1,000.00
Sales Tax	\$ 1,342,599.32	\$ 1,460,725.37	\$ 1,555,000.00	\$ 1,612,000.00
TIF Redirected Sales Tax	\$ (94,464.30)	\$ (86,705.95)	\$ (70,000.00)	\$ (73,000.00)
Federal & State Grants	\$ 36,808.76	\$ 1,799.29	\$ 250.00	\$ 495,000.00
Bond COP/Lease Purchase	\$ -	\$ 124,201.57	\$ -	\$ -
Interest Income	\$ 872.68	\$ 1,488.83	\$ 4,800.00	\$ 6,000.00
Sale of Surplus Property	\$ -	\$ -	\$ -	\$ 8,000.00
Miscellaneous Income	\$ -	\$ 45,000.00	\$ -	\$ -
Parks Charges for Services	\$ 950.00	\$ 2,665.00	\$ 1,500.00	\$ 1,500.00
Cemetery Burial Fees	\$ 27,850.00	\$ 14,440.00	\$ 19,500.00	\$ 20,000.00
Parks Reimb/Donations	\$ 12,998.31	\$ 13,056.00	\$ 7,200.00	\$ 7,500.00
Bandshell & Pavilion Reservations	\$ 4,776.00	\$ 6,565.00	\$ 7,600.00	\$ 8,000.00
Eugene Northern Rentals	\$ 9,100.00	\$ 16,545.00	\$ 20,000.00	\$ 21,000.00
Park Misc Income	\$ -	\$ -	\$ -	\$ -
Dog Park Donations	\$ -	\$ -	\$ -	\$ -
Splashzone Reimb/Donations	\$ 140.00	\$ -	\$ -	\$ -
Splashzone Programs	\$ -	\$ -	\$ -	\$ -
Splashzone Resale	\$ (58.00)	\$ 22.00	\$ 16.00	\$ -
Splashzone Passes	\$ 66,736.82	\$ 75,779.00	\$ 70,000.00	\$ 72,000.00
Splashzone Rentals	\$ 10,110.00	\$ 9,662.50	\$ 11,500.00	\$ 12,000.00
Splashzone Misc.	\$ 1,965.00	\$ 1,688.25	\$ 1,600.00	\$ 1,700.00
Splashzone Concessions	\$ 23,018.15	\$ 21,889.10	\$ 18,000.00	\$ 19,000.00
Splashzone Sale of Property	\$ -	\$ -	\$ -	\$ -
Outdoor Rec Reimb/Donation	\$ 1,467.00	\$ 807.50	\$ 2,500.00	\$ 2,500.00
Outdoor Rec Programs	\$ 32,439.92	\$ 54,212.52	\$ 56,000.00	\$ 58,000.00
Outdoor Resale	\$ -	\$ -	\$ -	\$ -
Field/Court User Fees	\$ 14,316.00	\$ 8,211.00	\$ 9,000.00	\$ 9,000.00
Outdoor Rec Misc. Income	\$ -	\$ -	\$ -	\$ -
Outdoor Concessions	\$ 7,730.66	\$ 5,191.74	\$ 5,500.00	\$ 5,600.00
Contri. To G.F.	\$ (80,700.00)	\$ (107,000.00)	\$ (109,500.00)	\$ (93,100.00)
Contri. From G.F.	\$ -	\$ -	\$ -	\$ -
FUND TOTAL	\$ 1,721,297.29	\$ 1,898,887.13	\$ 1,881,966.00	\$ 2,471,000.00

REVENUES BY DIVISION

Non-Departmental	1,588,457	1,775,153	1,761,550	2,326,300
Parks	55,674	53,271	55,800	58,000
Splashzone	101,912	109,041	101,116	104,700
Outdoor Recreation	55,954	68,423	73,000	75,100
Contribution To/From	(80,700)	(107,000)	(109,500)	(93,100)
Total Revenues	1,721,297	1,898,887	1,881,966	2,471,000

PARKS FUND

Parks Fund Expenditures (Consolidated)

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	337,431	418,734	478,000	455,150	483,000
Salary & Wages- Part time	297,502	305,361	335,000	329,500	346,500
Salary & Wages- Overtime	25,734	39,668	28,850	41,700	35,500
Empl. Bene - Car Allowance	2,414	2,414	2,400	2,400	2,400
Empl. Bene.- FICA	47,776	55,714	62,150	61,790	65,100
Empl. Bene.- LAGERS	37,082	42,379	42,600	45,750	47,000
Empl. Bene.- Life Insurance	1,480	1,807	2,700	1,904	2,755
Empl. Bene.- Health Insurance	145,643	94,802	154,000	78,000	86,000
Empl. Bene.- Unemployment	5,615	8,103	6,850	11,000	8,600
Empl. Bene.- Cellphone Stipend	675	857	1,200	900	1,200
Empl. Bene.- Wellness Program	0	0	0	0	0
	901,352	969,840	1,113,750	1,028,094	1,078,055
Supplies & Bldg. Maintenance					
Supplies & Materials	38,554	36,694	40,900	36,525	38,700
Program Expenses	10,825	4,822	6,700	5,800	6,500
Postage	111	72	100	90	100
Telephone	9,444	8,842	9,300	11,400	10,400
Utilities	63,808	88,753	58,000	76,000	74,500
	122,743	139,183	115,000	129,815	130,200
Services					
Advertising	5,695	2,417	2,350	1,233	1,450
Insurance	61,271	64,440	73,240	80,915	86,575
Subscriptions & Dues	2,154	1,928	2,210	7,810	7,910
Printing	405	534	0	260	300
Professional/Contractual	49,639	39,526	38,850	44,825	45,700
Travel/Meetings	745	2,034	1,900	985	2,700
Training	6,649	5,476	5,020	5,585	6,940
Rent	4,143	6,036	5,500	6,100	6,100
Uniforms	1,706	2,091	1,500	1,435	1,750
Miscellaneous Expenses	4,595	17,690	10,780	6,365	6,150
	137,001	142,174	141,350	155,513	165,575
Maintenance & Improvements					
Petro Products	18,430	36,634	30,000	29,000	32,000
Small Tools	4,436	5,406	4,800	4,800	4,800
Equipment Repairs & Mntc.	28,785	17,339	18,700	18,500	17,900
Vehicle Maintenance	12,500	12,446	10,000	13,000	12,000
Building & Ground Maintenance	33,494	43,905	55,000	41,000	30,600
Maintenance Agreements	0	0	0	0	0
Materials	43,709	71,343	43,000	58,000	58,000
Holloway House/Frisco Train	10,060	9,539	6,250	6,150	50,200
	151,413	196,611	167,750	170,450	205,500
Capital Expenditures					
Equipment	29,366	157,743	68,000	33,535	59,500
Vehicle	0	0	75,000	0	50,000
Lease Purchases	0	27,728	28,400	28,300	28,300
Buildings & Grounds/Major Park Improvements	255,099	176,478	103,000	347,800	344,900
Grant Expense	0	0	0	0	495,000
Debt Service	0	0	0	0	0
Bond Expense	0	0	0	0	0
	284,465	361,949	274,400	409,635	977,700
TOTAL PARKS EXPENDITURES	1,596,974	1,809,758	1,812,250	1,893,507	2,557,030

PARKS FUND

Administration Expenditures (Detail)

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	117,233	125,529	130,000	141,000	147,000
Salary & Wages- Part time	0	0	0	1,500	2,500
Salary & Wages -Overtime	950	1,516	1,350	1,000	1,000
Empl. Bene - Car Allowance	2,414	2,414	2,400	2,400	2,400
Empl. Bene.- FICA	8,531	9,105	9,600	10,190	10,600
Empl. Bene.- LAGERS	12,710	13,103	12,500	13,250	13,700
Empl. Bene.- Life/Disability	452	460	475	504	505
Empl. Bene.- Health Insurance	34,273	24,589	35,000	19,000	25,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Cellphone Stipend	604	604	600	600	600
Empl. Bene.- Wellness Program	0	0	0	0	0
Total Personnel	177,167	177,321	191,925	189,444	203,305
Supplies & Bldg. Maintenance					
Supplies & Materials	635	344	650	625	650
Postage	0	0	0	0	0
Telephone	1,256	1,000	1,100	1,900	1,400
Utilities	0	0	0	0	0
Total Supplies & Bldg. Mntc.	1,891	1,344	1,750	2,525	2,050
Services					
Advertising	1,021	2	500	177	150
Insurance	5,146	5,639	6,500	7,055	7,550
Subscriptions & Dues	2,061	1,820	2,100	7,700	7,800
Printing	405	534	0	260	300
Professional/Contractual	24,551	24,878	24,000	20,000	20,000
Travel/Meetings	728	1,335	1,400	500	1,400
Training	594	510	500	300	500
Rent	0	7	0	0	0
Uniforms	0	0	0	0	0
Miscellaneous Expenses & cc fees (341)	52	14,108	1,000	1,600	1,600
Election Expense	2,581	0	6,000	0	0
Total Services	37,139	48,834	42,000	37,592	39,300
Maintenance & Improvements					
Small Tools	0	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	0	0	0	0	0
Capital Expenditures					
Equipment	0	950	500	200	500
Lease Purchases	0	1,234	1,900	1,800	1,800
Buildings & Grounds	0	0	0	0	0
Transfers To/From	0	0	0	0	0
Total Capital Expenditures	0	2,184	2,400	2,000	2,300
TOTAL REC. ADMIN EXPENDITURES	216,197	229,682	238,075	231,561	246,955

PARKS FUND

Parks Expenditures (Detail)

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	179,194	251,753	265,000	274,000	248,000
Salary & Wages- Part time	181,887	151,788	175,000	168,000	175,000
Salary & Wages -Overtime	21,281	28,565	22,000	31,000	26,000
Empl. Bene.- FICA	27,444	31,360	35,000	35,500	34,500
Empl. Bene.- LAGERS	19,870	25,118	26,000	28,000	27,000
Empl. Bene.- Life/Disability	823	1,128	1,175	1,250	1,250
Empl. Bene.- Health Insurance	85,322	52,363	83,000	50,000	44,000
Empl. Bene.- Unemployment	5,596	6,652	6,550	11,000	8,500
Total Personnel	521,417	548,727	613,725	598,750	564,250
Supplies & Bldg. Maintenance					
Concession Supplies	570	0	0	0	0
Supplies & Materials	6,679	4,503	4,500	5,200	5,000
Postage	0	0	0	0	0
Telephone	5,803	5,488	5,550	5,800	5,800
Utilities	25,242	24,263	25,000	24,000	24,500
Total Supplies & Bldg. Mntc.	38,294	34,255	35,050	35,000	35,300
Services					
Advertising	3,062	1,430	1,000	510	500
Insurance	49,708	51,203	58,000	64,025	68,500
Subscriptions & Dues	0	0	0	0	0
Recreation Programs	119	0	200	0	0
Professional/Contractual	23,518	13,244	13,550	14,900	15,200
Travel/Meetings	0	0	0	0	600
Training	120	446	120	0	1,140
Rent	4,143	6,029	5,500	6,100	6,100
Uniforms	443	872	500	545	550
Miscellaneous Expenses	73	32	50	240	50
Community Hall Expense	1,662	3,166	3,600	4,400	4,400
Total Services	82,847	76,422	82,520	90,720	97,040
Maintenance & Improvements					
Petroleum Products	18,430	36,634	30,000	29,000	32,000
Small Tools/Batting Cages	4,353	4,079	4,100	3,800	3,800
Equipment Repairs & Mntc.	23,672	13,876	14,500	14,500	14,500
Vehicle Repairs & Mntc.	12,500	12,446	10,000	13,000	12,000
Materials (Park Areas)	34,532	52,533	34,000	40,000	40,000
Frisco Train	4,393	524	750	150	200
Building & Maint Repair	23,315	30,731	45,000	15,000	15,600
Holloway House	5,667	9,015	5,500	6,000	50,000
Total Maint & Improvements	126,861	159,836	143,850	121,450	168,100
Capital Expenditures					
Equipment	15,781	155,717	58,500	25,000	37,000
Vehicles	0	0	75,000	0	50,000
Lease Purchases	0	26,495	26,500	26,500	26,500
Buildings & Grounds	39,641	44,838	25,000	11,300	15,800
Grant Expense	0	0	0	0	495,000
Major Park Improvements	166,527	90,989	75,000	322,500	325,000
Dog Park Improvements	0	0	0	0	0
Total Capital Expenditures	221,948	318,038	260,000	385,300	949,300
TOTAL PARKS EXPENDITURES	991,368	1,137,278	1,135,145	1,231,220	1,813,990

PARKS FUND

SplashZone Expenditures

(Detail)

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	0	0	38,000	0	42,000
Salary & Wages- Part time	55,089	82,448	90,000	88,000	95,000
Salary & Wages -Overtime	456	3,387	1,000	1,500	0
Empl. Bene.- FICA	4,249	6,566	6,800	6,700	10,200
Empl. Bene.- LAGERS	0	0	1,900	0	1,700
Empl. Bene.- Life/Disability	0	0	800	0	800
Empl. Bene.- Health Insurance	5,484	4,444	16,000	4,000	11,000
Empl. Bene.- Unemployment	0	75	100	0	100
Empl. Bene.- Phone Stipend	0	0	300	0	300
Total Personnel	65,278	96,920	154,900	100,200	161,100
Supplies & Building Maintenance					
Concession Supplies	15,426	16,971	18,500	18,000	18,500
Office/Building Supplies	1,297	914	1,250	1,000	1,050
Postage	0	0	0	0	0
Telephone	1,726	1,711	2,000	2,700	2,500
Utilities	38,566	64,489	33,000	52,000	50,000
Program Expenses	32	474	500	0	500
Total Supplies & Bldg. Mntc.	57,047	84,559	55,250	73,700	72,550
Services					
Advertising	1,612	402	500	296	500
Insurance	1,348	2,997	3,440	3,835	4,100
Professional/Contractual	1,243	1,099	1,000	9,000	9,500
Travel/Meetings	0	61	0	0	200
Training	5,935	4,140	4,000	4,885	4,900
Uniform Services	1,263	936	700	890	900
Miscellaneous Expenses	113	167	130	100	100
Total Services	11,513	9,803	9,770	19,006	20,200
Maintenance & Improvements					
Small Tools	83	1,328	700	800	800
Equipment Repairs & Mntc.	5,075	2,971	3,800	4,000	3,000
Maintenance Agreements	0	0	0	0	0
Materials (Pool)	9,177	18,810	9,000	18,000	18,000
Building Repair & Maint	10,179	13,174	10,000	26,000	15,000
Total Maint & Improvements	24,515	36,283	23,500	48,800	36,800
Capital Improvements					
Equipment	7,528	1,076	8,000	8,000	21,000
Building & Grounds	47,676	36,867	3,000	14,000	2,000
Total Capital Expenditures	55,204	37,943	11,000	22,000	23,000
TOTAL SPLASHZONE EXPEND	213,557	265,507	254,420	263,706	313,650

PARKS FUND

Outdoor Recreation Expenditures (Detail)

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	41,004	41,452	45,000	40,150	46,000
Salary & Wages- Part time	60,526	71,125	70,000	72,000	74,000
Salary & Wages -Overtime	3,046	6,201	4,500	8,200	8,500
Empl. Bene.- FICA	7,551	8,682	10,750	9,400	9,800
Empl. Bene.- LAGERS	4,502	4,158	2,200	4,500	4,600
Empl. Bene.- Life/Disability	205	219	250	150	200
Empl. Bene.- Health Insurance	20,564	13,406	20,000	5,000	6,000
Empl. Bene.- Unemployment	19	1,451	0	0	0
Empl. Bene.- Cellphone Stipend	72	254	300	300	300
Total Personnel	137,490	146,948	153,000	139,700	149,400
Supplies & Bldg. Maintenance					
Concession Supplies	8,210	9,399	10,500	8,200	9,500
Supplies & Materials	5,737	4,564	5,500	3,500	4,000
Postage	111	72	100	90	100
Telephone	659	643	650	1,000	700
Program Expense	10,674	4,349	6,000	5,800	6,000
Total Supplies & Bldg. Mntc.	25,391	19,026	22,750	18,590	20,300
Services					
Advertising	0	583	350	250	300
Insurance	5,070	4,602	5,300	6,000	6,425
Subscriptions & Dues	93	108	110	110	110
Professional/Contractual	327	305	300	925	1,000
Travel/Meetings	17	638	500	485	500
Training	0	380	400	400	400
Uniforms	0	283	300	0	300
Miscellaneous Expenses	114	217	0	25	0
Total Services	5,621	7,116	7,260	8,195	9,035
Maintenance & Improvements					
Small Tools/Batting Cages	0	0	0	200	200
Equipment Repairs & Mntc.	37	492	400	0	400
Total Maint & Improvements	37	492	400	200	600
Capital Expenditures					
Equipment	6,057	0	1,000	335	1,000
Buildings & Grounds	1,256	3,784	0	0	2,100
Total Capital Expenditures	7,313	3,784	1,000	335	3,100
TOTAL OUTDOOR REC EXPENDITURES	175,852	177,366	184,410	167,020	182,435