

# **CITY OF ROLLA**

**FISCAL YEAR  
2024-2025**



September 3, 2024

Honorable Louis J. Magdits, IV  
and Members of City Council  
City of Rolla  
Rolla, MO 65402

Dear Mayor and Council:

Pursuant to the requirements of Section 67.020 of the Revised Statutes of Missouri, the Fiscal Year 2025 Budget is hereby submitted (October 1, 2024 – September 30, 2025). This Budget has been prepared in conjunction with the Mayor, Council and Department Directors who have anticipated the needs of their departments realistically in relation to both available money and department demands.

In every respect the 2024-25 Budget meets the legal requirement that expenditures not exceed anticipated revenues plus any unencumbered fund balance from the previous year. The budget represents a total yearly spending program of \$40,120,859 offset by anticipated revenues of \$37,982,820 – a net deficit of \$2,138,039 (due to the spend-down of the last MRTDD project - Pine St. North, ARPA funds, Animal Shelter Ph. 2, and major equipment needs of the Street Department. The budget includes an average pay adjustment of 5% (COLA and merit) for qualifying full-time City employees. The Budget includes a \$1/mo increase in the Sewer Service Availability Fee (sewer collection system) and an increase in airport hangar rentals. The City received \$4.1 M in federal ARPA funds in 2022 and those funds will be fully expended in FY 2025.

The Fiscal Year 2024 Budget is submitted with the belief that it represents a worthy effort to obtain a balanced program for the ensuing year. The Budget expresses on paper and in dollars the never-ending struggle to provide Rolla citizens the most service possible for each tax dollar spent.

Sincerely,

John Butz  
City Administrator

## **FY 2025 BUDGET SUMMARY** (8.27.2024)

Following is a summary of the preliminary Fiscal Year 2025 budget. The effort is the culmination of months of planning, debate and compromise. The Budget attempts to balance the services desired by the Community, City Council and City Departments with available (but limited) resources.

**Total Budget Proposal** (All 9 Funds):      \*Rev \$37,982,820  
                                                                                 \*\*Exp \$40,120,859  
                                                                                 (-\$2,138,039)\*\*\*

(\* Total Sales/Use Tax of \$16,384,375; Total Property Tax of \$1,674,150)

(\*\* Includes PCESB 911: \$1,633,675; Library: \$480,050)

(\*\*\* ARPA spend of \$305,000: City Hall, Comp Plan, Website, Fire Station, Centre)

Ending Total (ALL) Fund Balance:      \$19 M (restricted and unrestricted)

Funds by Size (Total Operating Expenditures of \$29.1M)

|              |     |            |    |
|--------------|-----|------------|----|
| General Fund | 47% | Rec Center | 2% |
| Sewer Fund   | 11% | Parks      | 6% |
| Street Fund  | 16% | Airport    | 3% |
| Env Services | 14% |            |    |

### **Personnel**

Total Personnel-related Costs – All Funds: \$17.5M (53% of operating budget)

Full-Time Employees      \$12.2M

Part-time Emp      \$.93M

Health Insurance      \$2.23M

LAGERS retirement      \$1.22M

FICA      \$.93M

180 Full-time City employees      (approx. 90 part-time employees)

General Employees: budgeted COLA increase of 2%; 3% merit consideration (Jan)

Public Safety Compensation – COLA of 2%; 3% merit consideration (Jan)

New positions proposed:

Asst City Administrator; GIS Mapping

### **General Fund**

Revenues      \$14,932,165

Expenditures (14 Divisions)      -\$15,520,875

Operating Transfers      + \$402,800

- \$185,910

(Includes \$250,000 Animal Shelter Ph II and \$435,000 transfer to Rec Center)

Operating Reserve Goal of \$2.99M; Unrestricted Reserve \$3M (25.4%)

Notable:      ARPA Funding (technology/cyber security; Comp Plan; City Hall)

Net Sales tax growth: 3% (Kohl's & WMP TIF redirect)

Marijuana Tax effective 10/1/2024

Hotel/Motel Tax increase from 3% to 5% effective 10/1/2024

Use Tax Proj: \$1,400,000 (\$1,189,925 dedicated to Public Safety)

LAGERS rate increase from 8.3% to 9.3% (12% of full-time salaries)  
 Health Insurance: 5% increase (354 enrollees: self-insured); \$6.5k/life  
 Risk Management: \$633,225 renewal; [\$1.36M total]  
 Pass Thru budgets: Library (\$480,050); 911 Dispatch (\$1,633,675)  
 Police – 37 Certified Officers  
 Fire – 27 Certified Firefighters

|                                  |                                  |           |
|----------------------------------|----------------------------------|-----------|
| <b>Critical Funded Requests:</b> | Asst City Administrator (1/2 yr) | \$56,000  |
|                                  | Police Vehicles (5)              | \$381,500 |
|                                  | Animal Shelter Building Ph II-B  | \$250,000 |
|                                  | Police Body Cameras (annual)     | \$38,000  |
|                                  | Comp Plan (ARPA \$100k)          | \$50,000  |
|                                  | Com Dev Permit Software          | \$50,000  |
|                                  | Drug/Alcohol Education Services  | \$30,000  |

### **Sewer Fund**

|                                                                  |           |
|------------------------------------------------------------------|-----------|
| HyPoint Ind Park Redundant Sewer Main (70% ARPA)                 | \$900k    |
| Regional Sewer Basin Study (ARPA)                                | \$87,000  |
| \$1/mo SAF (collection system) (\$12 to \$13/mo)                 | \$100,000 |
| No increase in sewer treatment fees (\$6.75/1,000 gal)           |           |
| Camera Monitoring Truck Replacement (\$600,000) – 3 yr financing |           |
| Solid Reserves of \$2.2 M                                        |           |

### **Environmental Services**

Recycling market has rebounded a bit (\$230,000 proj rev)  
 Eliminated curbside recycling in 2022; increased rates in 2024  
 No planned fee increase  
 Landfill/Disposal Rate – \$59/ton (no inc for 2025)  
 Automated Trash Truck No. 2 delivered; No. 3 pending (\$412,000 ea)  
 Internal Financing of Vehicle Maintenance Facility 12/18 years (bal of \$333k)  
 Good Reserves of \$2.2 M

### **Airport Fund**

Minimal Reserves (projected \$5,787)  
 Supported by Street/Cap Imp Fund since 2020 (\$195k in FY 2025)  
 Taxiway Design Project - \$100,000 (grant covered)  
 Fuel Sales: 95,000 gallons (84% jet) in FY 2024; Proj Sales of \$400k in FY 2025  
 Ag Lease/Ground Leases all updated; Solar Due Diligence - \$11.5k/yr  
 Hangar rent increase of 10% (partial new doors in 2024 from tornado damage)  
 Star Loan (MoDOT) for 5% Runway grant match (\$34,000 year 5 of 5)  
 Water tower/sewer system financing (18 of 20)

### **Cemetery Fund**

Fiduciary/Trust projected balance of \$376,240  
 Increase in burial service fees in FY 2022  
 FY 2025 projects include old tombstone repair; potter's field monuments



### **Street Fund**

Solid Unrestricted Reserve projected \$4,638,752M  
Cap Imp/Transportation Sales Tax – 3% growth  
Transferred Engineering Division from GF to Street/Cap Imp Fund in FY 22  
Last MRTDD Project of \$150k for Pine St. (TDD Reimbursement received)  
Significant heavy equipment replacement: dump trucks, wheel loader, street sweeper  
(could finance but sufficient reserves?)  
Engineering Succession – GIS/mapping expertise (added 1 F-T position)  
Primary City Projects: Pine St. north (TDD); Little Oaks Rd  
Hwy E sidewalk grant (\$700k)  
\$1,000,000 in asphalt overlay (5 miles)  
ARPA grant 10<sup>th</sup> & Poole to Hwy 63 storm water project (\$1.1M)

### **Rec Center Fund**

Contracted management/operations with Power Wellness Nov 2020  
ARPA support - \$100,000 for 2025  
General Fund transfer of \$435,000 in FY 2025;  
Budgeted Operating transfer of \$850k in FY 2024 [Projected \$573k + \$276k prior years]  
Reviewing all options for future use

### **Park Fund**

Minimal Reserve Fund Balance of \$38,378 due to loss of 1/16<sup>th</sup> sales tax for 2024  
Property Tax - \$276,850 (2.5% growth); Sales Tax - \$1.5M (3% growth)  
Prop P (1/16<sup>th</sup> sales tax renewed in 2023 – rectified for 2025)  
Capital Expenses of \$250,000 for Pickleball Complex in FY 24  
SplashZone operations: \$240,445 operating loss in FY 24 (w/fire); Projected \$222k in  
FY 25 (25 yrs old – future needs/options – replace? Large splashpad?)  
ARPA grant of \$495,000 for BerJuan Park improvements (pending LWCF grant?)  
Demolition of Holloway House \$50k est.?

### **Park Land Reserve Fund**

Balance in Escrow - \$12,893 (McBride subdivision development)  
Requires 2/3 Council Vote with timely spend down; \$30k Olive St. lot in FY 24

### **Debt Position**

FY 2025 debt/lease payments (expense) - \$3.1 M  
Total City debt and obligations outstanding - \$24 M:  
Including Sewer Revolving Fund Debt of \$17 M (voter approval Nov 2018)  
No new debt in FY 2024 or 2025 (financing sewer camera truck?)  
Constitutional Debt Authority (20% Assessed Valuation) - \$50,237,300  
Rolla's General Obligation Debt: \$0

### **ARPA Consideration**

City received \$4,142,000:

First deposit of \$2,061,340 received in August 2021; 2<sup>nd</sup> deposit 9/2022

#### **Council authorized Round 1 funding 1/18/2022:**

|                                                  |             |
|--------------------------------------------------|-------------|
| 1) Finance/Admin tracking - (\$10,000 for 4 yrs) | \$40,000    |
| 2) Municipal Court Impact -                      | \$100,000   |
| 3) Franchise Fees -                              | \$180,000   |
| 4) Animal Control Impact -                       | \$10,000    |
| 5) Community Development Impact -                | \$35,000    |
| 6) Rec Center Impact – (2020 - 2022)             | \$850,000   |
| 7) Park Impact - (Splashzone 2020/21 Seasons)    | \$45,000    |
| 8) Citizen Communications - Website/Codification | \$25,000    |
| 9) Telecommunication Upgrade                     |             |
| 10) Internet/Broadband Upgrades                  |             |
| 11) Public Safety Communication (MOSWIN)         | \$1,050,000 |

Round 1 Estimate: \$2,335,000

#### **Round 2 2023 & 2024:**

|                                               |           |
|-----------------------------------------------|-----------|
| 1) Update City Comprehensive Plan             | \$105,000 |
| 2) Cyber Security/IT Services/Web             | \$135,000 |
| 3) City Hall Roof                             | \$56,000  |
| 4) Animal Shelter Ph 2                        | \$100,000 |
| 5) Parade Safety barriers                     | \$26,500  |
| 6) Police building façade renovation          | \$78,000  |
| 7) Fire Station 1 bay doors                   | \$30,000  |
| 8) Rec Centre operations                      | \$725,000 |
| 9) Sewer improvements (Hy Point/lining match) | \$475,000 |

Round 2 Estimate: \$1,730,500

#### **Round 3 2024:**

|                                           |           |
|-------------------------------------------|-----------|
| 1) Rec Center Operations                  | \$100,000 |
| 2) City Hall Tuck pointing; Cooling tower | \$85,000  |

Round 3 Estimate: \$185,000

**The Mission of the City of Rolla is to promote the enhanced quality of life for citizens of all ages and abilities. We do so by pursuing strong public safety services, a quality infrastructure network based on properly planned growth, and a diverse and vibrant economy. Through effective leadership in cooperation with our citizens, businesses and community organizations we can ensure the desired balance between our urban development with the charm of our rural history through open and participative communication with our customers and citizens.**

**(City Council Retreat, 2000)**

# **CITY OF ROLLA**

## **2024-2025 Budget Summary**

### **The Funding of City Services**

The City of Rolla is a large service organization. Our customers range from general citizens desiring the basic services of health, public safety, and welfare to churches, schools, and neighborhoods to businesses, tourists, and prospective residents. The City's mission is to protect and enhance the quality of life of all customers. And like any business the City provides roads, utilities, sanitation, public safety, parks and recreation, leadership, planning and economic opportunity based on the value customers are willing to pay to support these endeavors. As such it is helpful to understand where the money goes (services provided) and where the money comes from.

### **What is Budgeting?**

Legally, budgeting is the balancing of revenues and retained earnings (reserves) with planned expenditures – a work plan with accountability. The City of Rolla's budget is organized in a series of funds, each of which is considered a set of self-balancing accounts, to record and maintain the assets, liabilities, fund equity, revenues, and expenditures for each primary activity. The City of Rolla operates with the following ten (10) funds: General Fund, Sewer Fund, Airport Fund, Environmental Services Fund, ARPA Fund, Cemetery Trust Fund, Street/Capital Improvement Fund, Recreation Center Fund, Park Fund and Park Land Reserve Fund. The Health Insurance and Technology Fund are Internal Service Funds and not budgeted. Rolla Municipal Utilities (RMU) derives its authority to operate the electric and water system directly from the City Council. RMU is a part of the City with a separate budget under the Board of Public Works that works closely with the City in addressing the many needs of the community.

**Main Purposes of Budgeting:** A means of balancing revenues and expenditures (legal requirement)

- a) Budgeting as a “**semi-judicial process**” where departments and divisions come to the City Council to plead their case;
- b) Budgeting is “**accountability**” where the people hold the City Council accountable through the electoral process;
- c) Budgeting is “**control**” whereas appropriations are the first line of Defense against overspending;
- d) Budgeting is “**public relations**” where we attempt to respond to the public’s needs and requests by establishing public policy;
- e) Budgeting is an “**instrument**” of good management;
- f) Budgeting is a “**work plan**” with a dollar sign attached;
- g) Budgeting is an instrument for “**planning**” which requires project costs and program levels at least several years ahead.

*Source “Public Budgeting in America”*

## **FUND ACCOUNTING**

City accounts are organized based on funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate.

### **Governmental Funds:**

**General Fund** – the general operating fund of the City. It is used to account for all financial resources except those requiring separate accounting. (General Fund and Airport Fund)

**Special Revenue Funds** – used to account for the proceeds of specific revenue sources that are legally restricted. (Parks Fund, Recreation Fund and Park Land Reserve Fund)

**Capital Projects Funds** – used to account for financial resources to be used for the acquisition or construction of major capital facilities. (Street Fund)

### **Proprietary Funds:**

**Enterprise Funds** – used to account for operations that are financed and operated in a matter similar to private business enterprises. (Sewer Fund and Environmental Services Fund)

### **Fiduciary funds:**

**Trust & Agency Funds** – used to account for assets held by the city in a trustee capacity. (Cemetery Fund)

# STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

## ALL FUNDS

### City of Rolla

Fiscal Year 2024 - 2025

|                                               | Audit<br>2022         | Audit<br>2023        | Estimated<br>2024    | Proposed<br>2024      | % of<br>Budget |
|-----------------------------------------------|-----------------------|----------------------|----------------------|-----------------------|----------------|
| <b>REVENUES</b>                               |                       |                      |                      |                       |                |
| Sales/Property Tax                            | 17,847,430            | 18,673,770           | 18,889,638           | 20,285,225            | 53%            |
| Licenses & Permits                            | 205,903               | 214,397              | 197,450              | 223,800               | 1%             |
| Intergovernmental                             | 411,545               | 1,018,550            | 532,450              | 1,913,750             | 5%             |
| Charges for Service                           | 11,450,390            | 12,826,456           | 12,534,886           | 12,827,245            | 34%            |
| Fines & Forfeitures                           | 166,392               | 134,660              | 107,800              | 128,000               | 0%             |
| Misc. Income                                  | 3,821,253             | 2,846,394            | 1,792,942            | 2,604,800             | 7%             |
| Bond Proceeds                                 | 11,664,487            | 2,707,378            | 277,650              | 0                     | 0%             |
| <b>Total Revenues</b>                         | <b>\$ 45,567,400</b>  | <b>\$ 38,421,605</b> | <b>\$ 34,332,816</b> | <b>\$ 37,982,820</b>  | <b>100%</b>    |
| <b>EXPENDITURES</b>                           |                       |                      |                      |                       |                |
| Personnel                                     | 14,563,291            | 14,066,567           | 15,075,782           | 16,444,310            | 41%            |
| Supplies & Bldg. Mtnc.                        | 907,635               | 924,045              | 923,850              | 883,340               | 2%             |
| Services                                      | 4,804,040             | 4,709,463            | 5,168,539            | 6,886,429             | 17%            |
| Maintenance & Imp.                            | 3,422,480             | 3,297,009            | 3,327,479            | 3,676,075             | 9%             |
| Capital Exp.                                  | 23,707,192            | 11,497,762           | 9,108,428            | 11,047,780            | 28%            |
| Use Tax Exp.                                  | 471,439               | 928,055              | 1,051,338            | 1,182,925             | 3%             |
| <b>Total Expenditures</b>                     | <b>\$ 47,876,078</b>  | <b>\$ 35,422,901</b> | <b>\$ 34,655,416</b> | <b>\$ 40,120,859</b>  | <b>100%</b>    |
| <b>EXCESS REVENUES OVER EXPENDITURES</b>      | <b>\$ (2,308,677)</b> | <b>\$ 2,998,704</b>  | <b>\$ (322,600)</b>  | <b>\$ (2,138,039)</b> |                |
| <b>FUND TRANSFERS</b>                         | <b>\$ -</b>           | <b>\$ -</b>          | <b>\$ (15,400)</b>   | <b>\$ 17,500</b>      |                |
| <b>TOTAL REVENUES OVER EXPENDITURES</b>       | <b>\$ (2,308,677)</b> | <b>\$ 2,998,704</b>  | <b>\$ (338,000)</b>  | <b>\$ (2,120,539)</b> |                |
| <b>BEGINNING FUND BALANCE (10/1)</b>          | <b>\$ 20,866,593</b>  | <b>\$ 18,470,525</b> | <b>\$ 21,446,029</b> | <b>\$ 21,108,029</b>  |                |
| <b>ENDING FUND BALANCE - ALL FUNDS (9/30)</b> | <b>\$ 18,557,916</b>  | <b>\$ 21,469,229</b> | <b>\$ 21,108,029</b> | <b>\$ 18,987,491</b>  |                |
| <b>FOOTNOTES:</b>                             |                       |                      |                      |                       |                |
| <b>RESTRICTED CASH</b>                        | <b>\$ 4,438,120</b>   | <b>\$ 7,037,847</b>  | <b>\$ 6,881,914</b>  | <b>\$ 6,586,358</b>   |                |
| <b>PROJECTED UNRESTRICTED CASH</b>            | <b>\$ 14,119,796</b>  | <b>\$ 14,431,382</b> | <b>\$ 14,226,116</b> | <b>\$ 12,401,133</b>  |                |

# CITY OF ROLLA

## REVENUE TOTALS

### FY 2024 - 2025

| <b>Fund</b>                 | <b>2021-22<br/>ACTUAL</b> | <b>2022-23<br/>ACTUAL</b> | <b>2023-24<br/>ESTIMATED</b> | <b>2024-25<br/>PROPOSED</b> | <b>% OF<br/>BUDGET</b> |
|-----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|------------------------|
| General Fund                | 13,249,839                | 14,878,944                | 13,904,951                   | 14,932,165                  | 39.31%                 |
| Sewer Fund                  | 10,642,054                | 7,106,804                 | 5,748,650                    | 6,995,000                   | 18.42%                 |
| Environmental Services Fund | 4,126,669                 | 4,076,611                 | 4,617,090                    | 4,662,000                   | 12.27%                 |
| ARPA Fund                   | 1,982                     | 20,276                    | 18,000                       | 5,000                       | 0.01%                  |
| Park Fund                   | 2,005,887                 | 2,187,484                 | 2,032,653                    | 2,148,705                   | 5.66%                  |
| Park Land Reserve Fund      | 1,343                     | 515                       | 17,642                       | 12,650                      | 0.03%                  |
| Airport Fund                | 740,576                   | 846,678                   | 588,050                      | 804,850                     | 2.12%                  |
| Cemetery Fund               | 20,946                    | 21,059                    | 19,555                       | 19,400                      | 0.05%                  |
| Street Fund                 | 13,926,551                | 8,581,917                 | 7,038,400                    | 8,298,900                   | 21.85%                 |
| Recreation Fund             | 851,553                   | 701,316                   | 347,825                      | 104,150                     | 0.27%                  |
| <b>REVENUE TOTAL</b>        | <b>45,567,400</b>         | <b>38,421,605</b>         | <b>34,332,816</b>            | <b>37,982,820</b>           | <b>100%</b>            |



# CITY OF ROLLA

## EXPENDITURE TOTALS

### FY 2024 - 2025

| <b>Department</b>         | <b>2021-22<br/>ACTUAL</b> | <b>2022-23<br/>ACTUAL</b> | <b>2023-24<br/>ADOPTED</b> | <b>2023-24<br/>ESTIMATED</b> | <b>2024-25<br/>PROPOSED</b> | <b>% OF<br/>BUDGET</b> |
|---------------------------|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|------------------------|
| Administration            | 764,297                   | 711,362                   | 769,610                    | 828,935                      | 1,050,500                   | 2.62%                  |
| City Administration       | 290,452                   | 287,843                   | 352,225                    | 306,450                      | 378,050                     | 0.94%                  |
| Library                   | 328,043                   | 400,230                   | 431,300                    | 411,228                      | 480,050                     | 1.20%                  |
| Finance                   | 667,509                   | 707,303                   | 778,195                    | 709,625                      | 792,485                     | 1.98%                  |
| Legal                     | 75,394                    | 67,643                    | 117,940                    | 92,675                       | 98,805                      | 0.25%                  |
| Court                     | 96,217                    | 132,648                   | 147,895                    | 136,740                      | 151,430                     | 0.38%                  |
| 911/Telecommunications    | 1,227,904                 | 1,343,382                 | 1,476,605                  | 1,487,245                    | 1,633,675                   | 4.07%                  |
| Animal Control            | 682,561                   | 282,467                   | 490,155                    | 235,952                      | 455,935                     | 1.14%                  |
| Police                    | 4,650,903                 | 5,368,020                 | 5,264,010                  | 5,088,587                    | 5,448,955                   | 13.58%                 |
| Fire                      | 3,254,400                 | 4,406,053                 | 3,945,211                  | 3,857,172                    | 4,217,005                   | 10.51%                 |
| Building Services         | 85,971                    | 110,599                   | 118,175                    | 128,620                      | 126,630                     | 0.32%                  |
| Engineering               | 763,443                   | 0                         | 0                          | 0                            | 0                           | 0.00%                  |
| Community Development     | 449,828                   | 571,621                   | 556,050                    | 515,518                      | 626,995                     | 1.56%                  |
| Economic Development      | 52,927                    | 60,039                    | 62,025                     | 66,605                       | 60,360                      | 0.15%                  |
| <b>GENERAL FUND TOTAL</b> | <b>13,389,848</b>         | <b>14,449,209</b>         | <b>14,509,396</b>          | <b>13,865,352</b>            | <b>15,520,875</b>           | <b>38.69%</b>          |
| Sewer                     | 11,155,404                | 7,011,155                 | 5,047,650                  | 4,724,370                    | 6,694,781                   | 16.69%                 |
| Recycling                 | 522,801                   | 585,013                   | 474,805                    | 470,233                      | 507,765                     | 1.27%                  |
| Sanitation                | 2,789,037                 | 3,128,514                 | 3,354,525                  | 3,298,150                    | 3,229,803                   | 8.05%                  |
| Vehicle Maintenance       | 492,478                   | 507,817                   | 519,385                    | 551,640                      | 591,395                     | 1.47%                  |
| ARPA                      | 2,543,572                 | 579,922                   | 1,165,000                  | 988,610                      | 305,000                     | 0.76%                  |
| Parks                     | 1,809,833                 | 1,955,080                 | 2,557,030                  | 2,574,676                    | 1,871,300                   | 4.66%                  |
| Cemetery                  | 6,381                     | 1,550                     | 8,000                      | 10,000                       | 3,000                       | 0.01%                  |
| Park Land Reserve         | 35,000                    | 25,000                    | 0                          | 32,503                       | 0                           | 0.00%                  |
| Airport                   | 907,701                   | 839,442                   | 1,084,575                  | 926,710                      | 1,058,960                   | 2.64%                  |
| Street                    | 12,736,157                | 4,794,143                 | 7,540,500                  | 5,203,800                    | 8,591,240                   | 21.41%                 |
| Engineering               | 804,208                   | 764,619                   | 1,142,275                  | 1,093,050                    | 1,203,455                   | 3.00%                  |
| Recreation Center         | 683,659                   | 781,438                   | 487,305                    | 916,322                      | 543,285                     | 1.35%                  |
| <b>OTHER FUNDS TOTAL</b>  | <b>34,486,230</b>         | <b>20,973,692</b>         | <b>23,381,050</b>          | <b>20,790,064</b>            | <b>24,599,984</b>           | <b>61.31%</b>          |
| <b>EXPENDITURE TOTAL</b>  | <b>47,876,078</b>         | <b>35,422,901</b>         | <b>37,890,446</b>          | <b>34,655,416</b>            | <b>40,120,859</b>           | <b>100%</b>            |

# **GENERAL FUND**

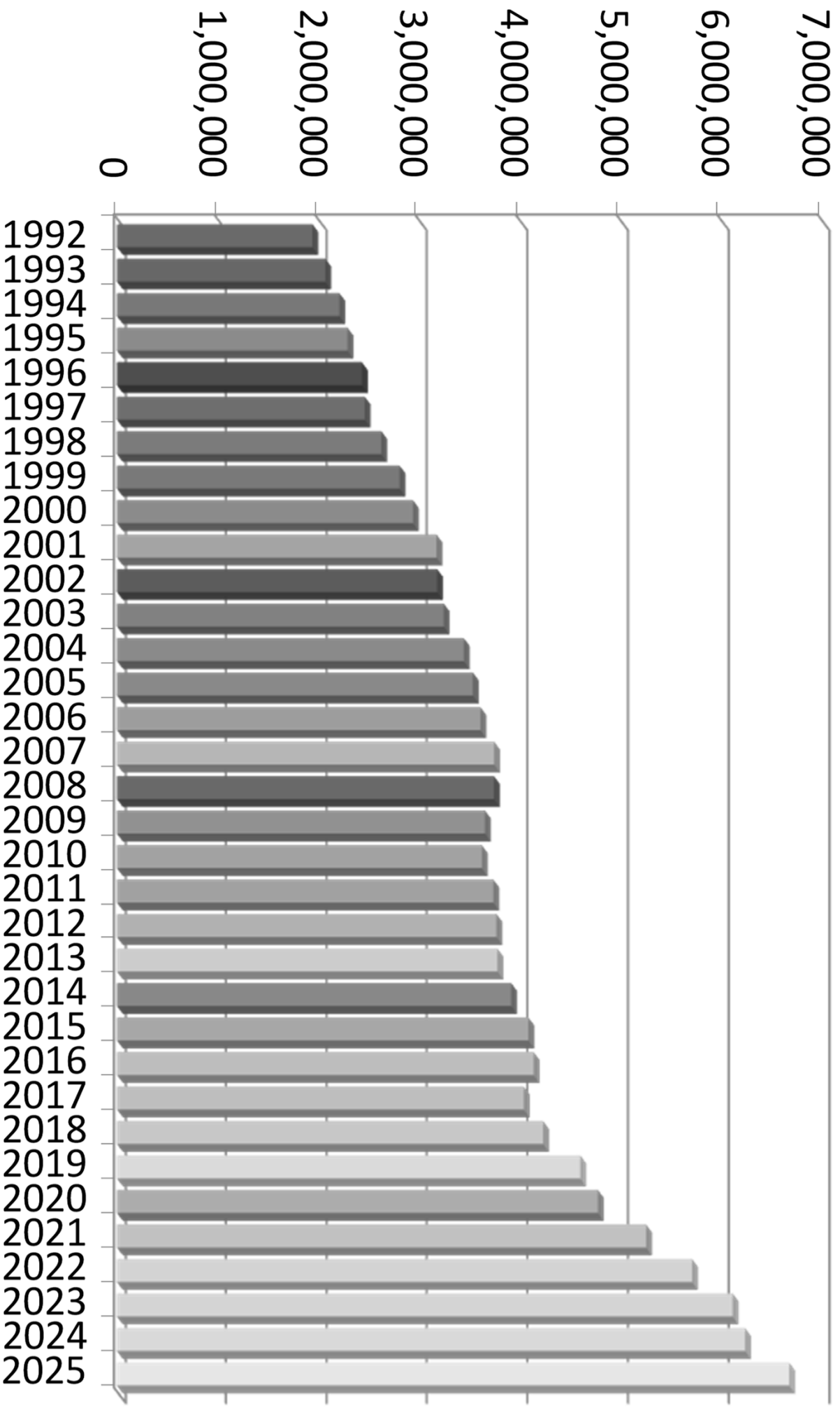
# STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE GENERAL FUND

City of Rolla  
Fiscal Year 2024-2025

|                                                 | Audit<br>2022     | Audit<br>2023     | Estimated<br>2024 | Proposed<br>2025  |
|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES</b>                                 |                   |                   |                   |                   |
| Taxes                                           | 10,198,543        | 10,627,803        | 10,942,575        | 11,815,500        |
| Licenses & Permits                              | 205,903           | 214,397           | 197,450           | 223,800           |
| Intergovernmental Revenue                       | 360,701           | 443,550           | 430,700           | 316,000           |
| Charges for Services                            | 1,683,895         | 2,453,053         | 2,025,426         | 2,222,115         |
| Fines and Forfeitures                           | 166,392           | 134,660           | 107,800           | 128,000           |
| Miscellaneous                                   | 634,404           | 60,289            | 201,000           | 226,750           |
| Lease Proceeds                                  | 0                 | 945,192           | 0                 | 0                 |
| <b>Total Revenues</b>                           | <b>13,249,839</b> | <b>14,878,944</b> | <b>13,904,951</b> | <b>14,932,165</b> |
| <b>EXPENDITURES</b>                             |                   |                   |                   |                   |
| Administrative                                  | 764,297           | 711,362           | 828,935           | 1,050,500         |
| City Administration                             | 290,452           | 287,843           | 306,450           | 378,050           |
| Library                                         | 328,043           | 400,230           | 411,228           | 480,050           |
| Finance                                         | 667,509           | 707,303           | 709,625           | 792,485           |
| Legal Service                                   | 75,394            | 67,643            | 92,675            | 98,805            |
| City Court                                      | 96,217            | 132,648           | 136,740           | 151,430           |
| 911/Communications                              | 1,227,904         | 1,343,382         | 1,487,245         | 1,633,675         |
| Animal Control                                  | 682,561           | 282,467           | 235,952           | 455,935           |
| Police                                          | 4,650,903         | 5,368,020         | 5,088,587         | 5,448,955         |
| Fire                                            | 3,254,400         | 4,406,053         | 3,857,172         | 4,217,005         |
| Buildings                                       | 85,971            | 110,599           | 128,620           | 126,630           |
| Engineering                                     | 763,443           | 0                 | 0                 | 0                 |
| Community Development                           | 449,828           | 571,621           | 515,518           | 626,995           |
| Economic Development                            | 52,927            | 60,039            | 66,605            | 60,360            |
| <b>Total Expenditures</b>                       | <b>13,389,848</b> | <b>14,449,209</b> | <b>13,865,352</b> | <b>15,520,875</b> |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES</b> | <b>(140,009)</b>  | <b>429,735</b>    | <b>39,599</b>     | <b>(588,710)</b>  |
| <b>FUND TRANSFERS</b>                           |                   |                   |                   |                   |
| From Street Fund                                | 307,000           | 193,000           | 234,500           | 249,875           |
| From Park Fund                                  | 107,000           | 89,000            | 93,100            | 98,675            |
| From Airport Fund                               | 35,000            | 35,000            | 47,400            | 48,800            |
| From Sewer Fund                                 | 205,000           | 209,000           | 169,300           | 185,975           |
| From Env Svs Fund                               | 231,000           | 200,000           | 215,800           | 236,975           |
| To/From Recreation Fund & Park Land Reserve     | 0                 | 0                 | (867,500)         | (417,500)         |
| <b>TOTAL REVENUES OVER<br/>EXPENDITURES</b>     | <b>744,991</b>    | <b>1,155,735</b>  | <b>(67,801)</b>   | <b>(185,910)</b>  |
| <b>BEGINNING FUND BALANCE (10/1)</b>            | <b>3,990,825</b>  | <b>4,735,816</b>  | <b>5,891,551</b>  | <b>5,823,750</b>  |
| <b>ENDING FUND BALANCE (9/30)</b>               | <b>4,735,816</b>  | <b>5,891,551</b>  | <b>5,823,750</b>  | <b>5,637,840</b>  |
| <b>FOOTNOTES:</b>                               |                   |                   |                   |                   |
| <b>RESTRICTED CASH</b>                          | <b>2,557,652</b>  | <b>3,142,012</b>  | <b>2,958,331</b>  | <b>2,605,225</b>  |
| <b>PROJECTED UNRESTRICTED CASH</b>              | <b>2,178,164</b>  | <b>2,749,539</b>  | <b>2,865,419</b>  | <b>3,032,615</b>  |

8/26/2024

# GENERAL SALES TAX REVENUE (1%)



# CITY OF ROLLA

## GENERAL FUND REVENUE PROJECTIONS

| Account Titles                             | FY 2022 Actual         | FY 2023 Actual         | FY 2024 Budget         | FY 2024 Estimated      | FY 2025 Proposed       |
|--------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>TAXES</b>                               |                        |                        |                        |                        |                        |
| <b><i>R.E. Type Taxes</i></b>              |                        |                        |                        |                        |                        |
| Real Estate taxes                          | \$ 1,304,645.26        | \$ 1,286,919.91        | \$ 1,320,000.00        | \$ 1,308,000.00        | \$ 1,340,000.00        |
| Redirect Real Estate Taxes                 | \$ (194,194.83)        | \$ (196,201.44)        | \$ (198,000.00)        | \$ (226,925.00)        | \$ (230,000.00)        |
| Tax Penalties & Interest                   | \$ 5,706.10            | \$ 4,159.86            | \$ 5,500.00            | \$ 4,500.00            | \$ 4,500.00            |
| Payment in Lieu of Taxes                   | \$ -                   | \$ -                   | \$ -                   | \$ 8,000.00            | \$ 8,000.00            |
| <b>Sub-Total</b>                           | <b>\$ 1,116,156.53</b> | <b>\$ 1,094,878.33</b> | <b>\$ 1,127,500.00</b> | <b>\$ 1,093,575.00</b> | <b>\$ 1,122,500.00</b> |
| <b><i>Sales Taxes</i></b>                  |                        |                        |                        |                        |                        |
| Sales Tax                                  | \$ 5,844,946.81        | \$ 6,141,038.97        | \$ 6,448,000.00        | \$ 6,250,000.00        | \$ 6,687,500.00        |
| TIF Redirect Sales Tax                     | \$ (407,316.37)        | \$ (428,157.98)        | \$ (400,000.00)        | \$ (450,000.00)        | \$ (465,000.00)        |
| Use Tax                                    | \$ 929,251.77          | \$ 1,094,723.07        | \$ 1,015,000.00        | \$ 1,295,000.00        | \$ 1,400,000.00        |
| Lodging Tax                                | \$ 451,509.99          | \$ 476,009.97          | \$ 485,000.00          | \$ 488,000.00          | \$ 795,000.00          |
| Motor Vehicle Sales Tax                    | \$ 196,266.35          | \$ 220,664.78          | \$ 214,000.00          | \$ 222,000.00          | \$ 227,000.00          |
| <b>Sub-Total</b>                           | <b>\$ 7,014,658.55</b> | <b>\$ 7,504,278.81</b> | <b>\$ 7,762,000.00</b> | <b>\$ 7,805,000.00</b> | <b>\$ 8,644,500.00</b> |
| <b><i>Franchise &amp; Excise Taxes</i></b> |                        |                        |                        |                        |                        |
| In Lieu of Fran.Tax-RMU                    | \$ 1,526,422.00        | \$ 1,527,752.08        | \$ 1,535,000.00        | \$ 1,600,000.00        | \$ 1,625,000.00        |
| Franchise Fee-Telephone                    | \$ 135,426.98          | \$ 118,340.19          | \$ 105,000.00          | \$ 98,000.00           | \$ 85,000.00           |
| Franchise Fee-CATV                         | \$ 101,581.98          | \$ 74,724.58           | \$ 70,000.00           | \$ 70,000.00           | \$ 65,000.00           |
| Franchise Fee- Nat. Gas                    | \$ 186,121.55          | \$ 193,541.35          | \$ 198,000.00          | \$ 170,000.00          | \$ 175,000.00          |
| Cigarette Tax                              | \$ 92,265.80           | \$ 85,813.60           | \$ 80,000.00           | \$ 78,000.00           | \$ 70,000.00           |
| Alcohol Tax/License                        | \$ 25,910.00           | \$ 28,473.75           | \$ 28,000.00           | \$ 28,000.00           | \$ 28,500.00           |
| <b>Sub-Total</b>                           | <b>\$ 2,067,728.31</b> | <b>\$ 2,028,645.55</b> | <b>\$ 2,016,000.00</b> | <b>\$ 2,044,000.00</b> | <b>\$ 2,048,500.00</b> |
| <b>LICENSES AND PERMITS</b>                |                        |                        |                        |                        |                        |
| Occupational Licenses                      | \$ 49,069.00           | \$ 55,963.00           | \$ 52,500.00           | \$ 54,000.00           | \$ 54,500.00           |
| Animal Control Fees                        | \$ 4,812.00            | \$ 2,880.00            | \$ 3,200.00            | \$ 3,200.00            | \$ 3,300.00            |
| Bldg & Inspection Permits                  | \$ 119,287.92          | \$ 134,829.95          | \$ 105,000.00          | \$ 115,000.00          | \$ 140,000.00          |
| Rezoning Filing Fee                        | \$ 7,696.00            | \$ 5,388.50            | \$ 5,750.00            | \$ 5,000.00            | \$ 5,000.00            |
| Abandoned Property Registry                | \$ 11,475.00           | \$ 2,767.00            | \$ 5,000.00            | \$ 3,250.00            | \$ 3,000.00            |
| Parking/Miscellaneous Permits              | \$ 13,563.13           | \$ 12,568.88           | \$ 17,000.00           | \$ 17,000.00           | \$ 18,000.00           |
| <b>Sub-Total</b>                           | <b>\$ 205,903.05</b>   | <b>\$ 214,397.33</b>   | <b>\$ 188,450.00</b>   | <b>\$ 197,450.00</b>   | <b>\$ 223,800.00</b>   |
| <b>INTERGOVERNMENTAL</b>                   |                        |                        |                        |                        |                        |
| Federal & State Grants                     | \$ 69,954.75           | \$ 144,460.28          | \$ 50,000.00           | \$ 157,700.00          | \$ 112,000.00          |
| A.C. Impound/serv fee                      | \$ 2,251.00            | \$ 2,140.00            | \$ 2,000.00            | \$ 2,000.00            | \$ 2,000.00            |
| Seizures & Forfeitures Rev                 | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Taskforce Rev                              | \$ 4,110.20            | \$ 42,549.53           | \$ -                   | \$ -                   | \$ -                   |
| Reimb/Donation - Police                    | \$ 224,638.38          | \$ 239,244.31          | \$ 245,000.00          | \$ 250,000.00          | \$ 190,000.00          |
| Reimb Extra Duty - Police                  | \$ 1,402.50            | \$ 2,146.75            | \$ 2,000.00            | \$ 7,500.00            | \$ 2,500.00            |
| Reimb/Donation - Telecom                   | \$ -                   | \$ 99.00               | \$ -                   | \$ -                   | \$ -                   |
| Reimb/Donation - Fire                      | \$ -                   | \$ 4,950.00            | \$ 1,000.00            | \$ 5,000.00            | \$ 1,000.00            |
| Reimbursements                             | \$ 5,944.58            | \$ 7,959.87            | \$ 5,000.00            | \$ 8,500.00            | \$ 8,500.00            |
| Bond-COP Amounts                           | \$ 52,400.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| <b>Sub-Total</b>                           | <b>\$ 360,701.41</b>   | <b>\$ 443,549.74</b>   | <b>\$ 305,000.00</b>   | <b>\$ 430,700.00</b>   | <b>\$ 316,000.00</b>   |

# CITY OF ROLLA

## GENERAL FUND REVENUE PROJECTIONS

| Account Titles                | FY 2022 Actual          | FY 2023 Actual          | FY 2024 Budget          | FY 2024 Estimated       | FY 2025 Proposed        |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>CHARGES FOR SERVICES</b>   |                         |                         |                         |                         |                         |
| Fire Fund Assess./Inter.      | \$ 57,844.24            | \$ 59,001.12            | \$ 60,180.00            | \$ 60,181.00            | \$ 61,390.00            |
| Sewer District Admin. Payment | \$ 6,000.00             | \$ 6,000.00             | \$ 6,000.00             | \$ 6,000.00             | \$ 6,000.00             |
| Library Admin. Payment        | \$ 343,993.44           | \$ 404,254.76           | \$ 10,000.00            | \$ 438,000.00           | \$ 487,050.00           |
| PCESB Admin. Payment          | \$ 1,241,868.54         | \$ 1,357,348.53         | \$ 1,490,605.00         | \$ 1,501,245.00         | \$ 1,647,675.00         |
| Taskforce Admin Payment       | \$ 205.51               | \$ 2,127.48             | \$ -                    | \$ -                    | \$ -                    |
| Rolla Rural Fire Admin        | \$ 10,000.00            | \$ 614,476.10           | \$ 10,000.00            | \$ 10,000.00            | \$ 10,000.00            |
| TDD Admin/Eng Payment         | \$ 10,750.00            | \$ -                    | \$ 3,000.00             | \$ 3,000.00             | \$ 3,000.00             |
| Economic Develop Fin Tools    | \$ 1,000.00             | \$ -                    | \$ 1,000.00             | \$ 2,000.00             | \$ 2,000.00             |
| Landfill Admin. Payment       | \$ 12,233.40            | \$ 9,845.29             | \$ 6,000.00             | \$ 5,000.00             | \$ 5,000.00             |
| <b>Sub-Total</b>              | <b>\$ 1,683,895.13</b>  | <b>\$ 2,453,053.28</b>  | <b>\$ 1,586,785.00</b>  | <b>\$ 2,025,426.00</b>  | <b>\$ 2,222,115.00</b>  |
| <b>FINES AND FORFEITURES</b>  |                         |                         |                         |                         |                         |
| City Court Fines              | \$ 162,693.15           | \$ 131,384.08           | \$ 160,000.00           | \$ 105,000.00           | \$ 125,000.00           |
| Fines--Police Training        | \$ 3,698.83             | \$ 3,275.50             | \$ 3,500.00             | \$ 2,800.00             | \$ 3,000.00             |
| <b>Sub-Total</b>              | <b>\$ 166,391.98</b>    | <b>\$ 134,659.58</b>    | <b>\$ 163,500.00</b>    | <b>\$ 107,800.00</b>    | <b>\$ 128,000.00</b>    |
| <b>MISCELLANEOUS</b>          |                         |                         |                         |                         |                         |
| Capital Lease/COP Proceeds    | \$ -                    | \$ 945,192.00           | \$ -                    | \$ -                    | \$ -                    |
| Lease & Rent Income           | \$ 9,040.00             | \$ 9,040.00             | \$ 9,300.00             | \$ 9,500.00             | \$ 10,250.00            |
| Animal Shelter Donations      | \$ 35,600.27            | \$ 56,467.86            | \$ 30,000.00            | \$ 25,000.00            | \$ 30,000.00            |
| Interest Income               | \$ 20,190.15            | \$ 96,357.39            | \$ 90,000.00            | \$ 115,000.00           | \$ 120,000.00           |
| Sale of Property              | \$ 18,361.03            | \$ 53,339.40            | \$ 90,000.00            | \$ 50,000.00            | \$ 65,000.00            |
| Miscellaneous Income          | \$ (33,787.28)          | \$ 65,084.75            | \$ 45,000.00            | \$ 1,500.00             | \$ 1,500.00             |
| ARPA Loss of Revenue          | \$ 585,000.00           | \$ (220,000.00)         | \$ 100,000.00           | \$ -                    | \$ -                    |
| AAC Rev/Police Evidence       | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| <b>Sub-Total</b>              | <b>\$ 634,404.17</b>    | <b>\$ 1,005,481.40</b>  | <b>\$ 364,300.00</b>    | <b>\$ 201,000.00</b>    | <b>\$ 226,750.00</b>    |
| <b>CONTRIBUTIONS TO/FROM</b>  |                         |                         |                         |                         |                         |
| Contri to/from Sewer Fund     | \$ 205,000.00           | \$ 209,000.00           | \$ 169,300.00           | \$ 169,300.00           | \$ 185,975.00           |
| Contri to/from Env Svs        | \$ 231,000.00           | \$ 200,000.00           | \$ 215,800.00           | \$ 215,800.00           | \$ 236,975.00           |
| Contri to/from Park Fund      | \$ 107,000.00           | \$ 89,000.00            | \$ 93,100.00            | \$ 93,100.00            | \$ 98,675.00            |
| Contri to/from Airport Fund   | \$ 35,000.00            | \$ 35,000.00            | \$ 47,400.00            | \$ 47,400.00            | \$ 48,800.00            |
| Contri to/from Cemetery Fund  | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| Contri to/from PLR            | \$ -                    | \$ -                    | \$ -                    | \$ (17,500.00)          | \$ 17,500.00            |
| Contri to/from Street Fund    | \$ 307,000.00           | \$ 193,000.00           | \$ 234,500.00           | \$ 234,500.00           | \$ 249,875.00           |
| Contri to/from Rec. Center    | \$ -                    | \$ -                    | \$ (250,000.00)         | \$ (850,000.00)         | \$ (435,000.00)         |
| <b>Sub-Total</b>              | <b>\$ 885,000.00</b>    | <b>\$ 726,000.00</b>    | <b>\$ 510,100.00</b>    | <b>\$ (107,400.00)</b>  | <b>\$ 402,800.00</b>    |
| <b>FUND TOTAL</b>             | <b>\$ 14,134,839.13</b> | <b>\$ 15,604,944.02</b> | <b>\$ 14,023,635.00</b> | <b>\$ 13,797,551.00</b> | <b>\$ 15,334,965.00</b> |

## **ADMINISTRATIVE DIVISION**

The Administrative Division of the General Fund accounts for the general administrative activities of the City most directly attributable to the Mayor and City Council and various miscellaneous programs not assigned to other Divisions or Departments. As a division of the General Fund the Administrative Division is funded predominately by the general property and sales taxes of the City.

The Mayor and City Council receive a monthly stipend equivalent to \$10,000 per year and \$2,250 per year respectively. Other notable expenses of the Administrative Division include contractual payments estimated at \$690,000 to the Chamber of Commerce for “tourism-related services” (90% of the hotel/motel tax of 5% received less the cost for Forest Service Property), Codification Services, and employee drug screening. Lastly, the Administrative Division makes the annual lease payments for the City Hall renovation project (\$184,000/year) – payment 20 of 20!

There are no new programs proposed in the Administrative Division as we will defer the periodic citizen attitude survey to FY 2026 due to the community engagement effort of the new Comprehensive Plan.

# GENERAL FUND

## Administrative Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Part time               | 37,360            | 36,148            | 37,400             | 37,300               | 37,300              |
| Emp. Bene.-FICA                         | 2,858             | 2,765             | 2,860              | 2,860                | 2,860               |
| Empl.Bene.-Health                       | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl.Bene.-Education Allow.             | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl.Bene.-Disability                   | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>40,218</b>     | <b>38,914</b>     | <b>40,260</b>      | <b>40,160</b>        | <b>40,160</b>       |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Office/Building Supplies                | 141               | 477               | 650                | 450                  | 500                 |
| Postage                                 | -1,796            | -2,608            | 1,750              | 2,500                | 2,600               |
| Telephone                               | 2,049             | 1,982             | 1,900              | 1,910                | 0                   |
| Utilities                               | 1,534             | 1,714             | 1,800              | 1,750                | 1,800               |
|                                         | <b>1,928</b>      | <b>1,565</b>      | <b>6,100</b>       | <b>6,610</b>         | <b>4,900</b>        |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising/Public Relations            | 18,673            | 17,306            | 18,750             | 18,000               | 18,250              |
| Insurance                               | 3,986             | 4,679             | 6,065              | 7,250                | 7,750               |
| Subscriptions & Dues                    | 20,581            | 10,520            | 21,250             | 34,000               | 22,000              |
| Legal                                   | 6                 | 0                 | 100                | 3,030                | 100                 |
| Professional/Contractual                | 398,278           | 410,816           | 445,000            | 435,000              | 695,000             |
| Travel/Meetings                         | 3,957             | 3,937             | 4,500              | 4,200                | 4,300               |
| Training                                | 2,975             | 2,930             | 1,500              | 2,800                | 2,850               |
| Employee Programs                       | 4,598             | 5,323             | 5,300              | 6,050                | 6,100               |
| Rent                                    | 498               | 530               | 535                | 535                  | 540                 |
| Miscellaneous Expenses                  | 0                 | 123               | 150                | 100                  | 30,000              |
| EAC Fund Expense                        | 0                 | 5,071             | 0                  | 0                    | 0                   |
| Election Expense                        | 6,726             | 0                 | 7,000              | 10,500               | 6,250               |
| Boards & Commissions                    | 0                 | 0                 | 2,000              | 500                  | 1,000               |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 350                 |
|                                         | <b>460,277</b>    | <b>461,235</b>    | <b>512,150</b>     | <b>521,965</b>       | <b>794,490</b>      |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Small Tools                             | 0                 | 0                 | 100                | 50                   | 100                 |
| Equipment Repairs & Mntc.               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Machine Maintenance                     | 0                 | 0                 | 50                 | 0                    | 50                  |
| Building Repair & Maint.                | 26                | 0                 | 200                | 100                  | 200                 |
| Frisco Train                            | 0                 | 200               | 200                | 0                    | 250                 |
|                                         | <b>26</b>         | <b>200</b>        | <b>550</b>         | <b>150</b>           | <b>600</b>          |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Grant Expense                           | 0                 | 0                 | 0                  | 50,000               | 0                   |
| Land Acquisition                        | 25,550            | 25,550            | 25,550             | 25,550               | 25,550              |
| Equipment                               | 0                 | 0                 | 500                | 250                  | 300                 |
| Lease Purchase                          | 183,898           | 183,898           | 184,000            | 184,000              | 184,000             |
| Building & Grounds                      | 0                 | 0                 | 500                | 250                  | 500                 |
| Bond-COP Amounts                        | 52,400            | 0                 | 0                  | 0                    | 0                   |
| Reserve Rebuild Requirement             | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>261,848</b>    | <b>209,448</b>    | <b>210,550</b>     | <b>260,050</b>       | <b>210,350</b>      |
| <b>TOTAL ADMIN EXPENDITURES</b>         | <b>764,297</b>    | <b>711,362</b>    | <b>769,610</b>     | <b>828,935</b>       | <b>1,005,500</b>    |



## **CITY ADMINISTRATION DIVISION**

The City Administration Division of the General Fund comprises the chief administrative offices of the City. City Administration includes the City Administrator and City Clerk who also serves as the Executive Secretary for the Mayor and City Administrator. Primary responsibilities of this division include overseeing the general operations of all City Departments (excluding Rolla Municipal Utilities) consisting of approximately 180 full-time employees and a total City budget of \$40 million. City Administration works directly for the Mayor and City Council. The budget anticipates the hiring of an Assistant City Administrator for proper succession planning and organizational support.

In addition to general operations the City Administration Division is also responsible for setting and distributing Council agendas and for taking and maintaining council minutes and all official records of the City. Communications have always been a primary responsibility of Administration and FY 2025 will launch a new, updated website & mobile application as well as social media presence. Other functional areas of responsibility include budget preparation, procurement, personnel administration and union negotiations.

City Administration is actively engaged in key partnerships including the Rolla Area Chamber of Commerce, Rolla Regional Economic Commission, Phelps County, Ft. Leonard Wood (SOP), and Missouri S&T. City Administration is also the City's link to state and federal officials and state-wide affiliations including the MO Municipal League and the Meramec Regional Planning Commission.

# GENERAL FUND

## City Administration Expenditures

| ACCOUNT TITLE                           | 2020-21<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-2024<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|-----------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                       |
| Salary & Wages- Fulltime                | 197,408           | 208,984           | 251,000            | 215,000              | 265,000               |
| Salary & Wages-Part-time                | 9,780             | 0                 | 0                  | 0                    | 0                     |
| Salary & Wages - Overtime               | 1,148             | 1,968             | 1,500              | 2,000                | 2,100                 |
| Empl. Bene.- FICA                       | 15,207            | 15,383            | 18,900             | 16,050               | 19,500                |
| Empl. Bene.- LAGERS                     | 20,066            | 19,800            | 20,000             | 20,200               | 25,000                |
| Empl. Bene. - Life/Disability           | 583               | 596               | 625                | 600                  | 900                   |
| Empl. Bene - Health Insurance           | 16,664            | 12,375            | 23,000             | 21,000               | 28,000                |
| Empl. Bene - Unemployment               | 0                 | 0                 | 0                  | 0                    | 0                     |
| Empl. Bene - Cellphone Stipend          | 604               | 604               | 600                | 600                  | 900                   |
|                                         | <b>261,460</b>    | <b>259,710</b>    | <b>315,625</b>     | <b>275,450</b>       | <b>341,400</b>        |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                       |
| Supplies & Materials                    | 919               | 1,050             | 1,300              | 1,600                | 1,900                 |
| Postage                                 | 47                | 50                | 50                 | 75                   | 100                   |
| Telephone                               | 1,246             | 2,367             | 1,400              | 1,875                | 0                     |
|                                         | <b>2,212</b>      | <b>3,466</b>      | <b>2,750</b>       | <b>3,550</b>         | <b>2,000</b>          |
| <b>Services</b>                         |                   |                   |                    |                      |                       |
| Advertising                             | 629               | 525               | 600                | 600                  | 600                   |
| Insurance                               | 9,763             | 12,658            | 12,650             | 13,500               | 14,450                |
| Subscriptions & Dues                    | 2,546             | 1,518             | 3,000              | 2,300                | 2,400                 |
| Legal                                   | 0                 | 25                | 0                  | 0                    | 0                     |
| Professional/Contractual                | 1,018             | 1,614             | 2,000              | 1,900                | 100                   |
| Travel/Meetings                         | 3,745             | 2,782             | 5,500              | 2,500                | 4,500                 |
| Training                                | 1,621             | 1,710             | 3,000              | 1,800                | 3,000                 |
| Miscellaneous Expenses                  | 0                 | 0                 | 0                  | 0                    | 0                     |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 4,300                 |
|                                         | <b>19,322</b>     | <b>20,832</b>     | <b>26,750</b>      | <b>22,600</b>        | <b>29,350</b>         |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                       |
| Petro Products                          | 0                 | 0                 | 0                  | 0                    | 0                     |
| Small Tools                             | 238               | 0                 | 100                | 50                   | 100                   |
| Equipment Repairs & Mntc.               | 0                 | 0                 | 100                | 50                   | 100                   |
| Machine Maintenance                     | 0                 | 0                 | 200                | 50                   | 100                   |
|                                         | <b>238</b>        | <b>0</b>          | <b>400</b>         | <b>150</b>           | <b>300</b>            |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                       |
| Equipment                               | 1,727             | 0                 | 1,500              | 500                  | 500                   |
| Lease Purchase                          | 5,492             | 3,834             | 5,200              | 4,200                | 4,500                 |
|                                         | <b>7,219</b>      | <b>3,834</b>      | <b>6,700</b>       | <b>4,700</b>         | <b>5,000</b>          |
| <b>TOTAL CITY ADMIN. EXPENDITURES</b>   | <b>290,452</b>    | <b>287,843</b>    | <b>352,225</b>     | <b>306,450</b>       | <b>378,050</b>        |

# GENERAL FUND

## Library Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 122,744           | 135,146           | 140,000            | 143,875              | 185,000             |
| Salary & Wages- Part time               | 138,572           | 169,111           | 190,000            | 170,000              | 180,000             |
| Salary & Wages- Overtime                | 374               | 419               | 0                  | 250                  | 0                   |
| Empl. Bene.- FICA                       | 19,516            | 22,561            | 24,000             | 22,875               | 25,000              |
| Empl. Bene.- LAGERS                     | 28,775            | 33,097            | 34,500             | 34,750               | 36,000              |
| Empl. Bene. - Life/Disability           | 537               | 581               | 650                | 575                  | 600                 |
| Empl. Bene - Health Insurance           | 17,359            | 38,985            | 42,000             | 37,750               | 53,250              |
| Empl. Bene.- Unemployment               | 0                 | 0                 | 0                  | 640                  | 0                   |
|                                         | <b>327,877</b>    | <b>399,898</b>    | <b>431,150</b>     | <b>410,715</b>       | <b>479,850</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Office/Building Supplies                | 166               | 331               | 150                | 513                  | 200                 |
| Postage                                 | 0                 | 0                 | 0                  | 0                    | 0                   |
| Telephone                               | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>166</b>        | <b>331</b>        | <b>150</b>         | <b>513</b>           | <b>200</b>          |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 0                 | 0                 | 0                  | 0                    | 0                   |
| Insurance                               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Subscriptions & Dues                    | 0                 | 0                 | 0                  | 0                    | 0                   |
| Professional/Contractual                | 0                 | 0                 | 0                  | 0                    | 0                   |
| Travel/Meetings                         | 0                 | 0                 | 0                  | 0                    | 0                   |
| Training                                | 0                 | 0                 | 0                  | 0                    | 0                   |
| Miscellaneous                           | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Small Tools                             | 0                 | 0                 | 0                  | 0                    | 0                   |
| Equipment Repairs and Maintenance       | 0                 | 0                 | 0                  | 0                    | 0                   |
| Machine Maintenance                     | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Lease/Purchase                          | 0                 | 0                 | 0                  | 0                    | 0                   |
| Building & Grounds                      | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>TOTAL LIBRARY EXPENDITURES</b>       | <b>328,043</b>    | <b>400,230</b>    | <b>431,300</b>     | <b>411,228</b>       | <b>480,050</b>      |

## **FINANCE DIVISION**

The Finance Division of the General Fund has two primary control areas: Finance and Information Technology (IT). The Finance Division consists of four full-time employees that oversee the following operations: accounting, cash collections, accounts payable, accounts receivable, payroll, business licensing, liquor licensing, parking permits, cigarette tax and motel tax collection, fixed asset management, financial reporting, grant management, financial software and technology administration, budget preparation, procurement and investment management for the City.

In addition to the financial operations of the City the Finance Division provides organizational support in the areas of human resources and risk management. Functions include employee relations, personnel administration, worker's compensation, benefits and compensation, risk analysis, managing claims through a third party administrator, and loss control.

The IT division includes one full-time technical employee that partners with the managed services provider, Forward Slash to manage hardware and general software systems that support the integrated IT applications. This includes computer services, training, upgrades, network and remote access for all City Departments.

# GENERAL FUND

## Finance Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 315,810           | 366,735           | 327,000            | 316,900              | 348,000             |
| Salary & Wages- Part time               | 16,973            | 12,332            | 15,000             | 3,550                | 0                   |
| Salary & Wages- Overtime                | 1,660             | 307               | 0                  | 0                    | 0                   |
| Empl. Bene.- FICA                       | 23,700            | 26,668            | 25,000             | 22,250               | 24,500              |
| Empl. Bene.- LAGERS                     | 32,180            | 30,413            | 28,000             | 26,400               | 29,000              |
| Empl. Bene. - Life/Disability           | 1,280             | 1,233             | 1,700              | 1,250                | 1,200               |
| Empl. Bene - Health Insurance           | 44,438            | 37,307            | 41,000             | 44,000               | 48,000              |
| Empl. Bene.- Unemployment               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene - Cellphone Stipend          | 1,911             | 1,361             | 1,200              | 850                  | 1,200               |
|                                         | <b>437,951</b>    | <b>476,355</b>    | <b>438,900</b>     | <b>415,200</b>       | <b>451,900</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Computer Supplies                       | 3,639             | 3,004             | 3,500              | 2,500                | 3,000               |
| Office/Building Supplies                | 7,038             | 12,387            | 7,200              | 7,400                | 7,500               |
| Postage                                 | 5,435             | 5,436             | 4,800              | 5,750                | 5,800               |
| Telephone                               | 1,448             | 3,100             | 2,500              | 2,600                | 2,500               |
|                                         | <b>17,559</b>     | <b>23,928</b>     | <b>18,000</b>      | <b>18,250</b>        | <b>18,800</b>       |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 1,365             | 1,133             | 1,250              | 1,000                | 1,200               |
| Insurance                               | 14,207            | 19,626            | 19,645             | 22,400               | 23,950              |
| Subscriptions & Dues                    | 1,222             | 452               | 2,000              | 1,900                | 2,000               |
| Professional/Contractual                | 190,679           | 149,663           | 243,000            | 225,000              | 250,000             |
| Travel/Meetings                         | 0                 | 0                 | 500                | 250                  | 500                 |
| Training                                | 0                 | 0                 | 500                | 225                  | 500                 |
| Miscellaneous                           | 0                 | 15                | 0                  | 0                    | 0                   |
| Credit Card Fees                        | 0                 | 13,218            | 12,000             | 12,000               | 12,500              |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 8,610               |
|                                         | <b>207,473</b>    | <b>184,107</b>    | <b>278,895</b>     | <b>262,775</b>       | <b>299,260</b>      |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Small Tools                             | 0                 | 1,100             | 250                | 250                  | 250                 |
| Equipment Repairs and Maintenance       | 0                 | 156               | 100                | 0                    | 100                 |
| Machine Maintenance                     | 0                 | 0                 | 50                 | 0                    | 50                  |
|                                         | <b>0</b>          | <b>1,256</b>      | <b>400</b>         | <b>250</b>           | <b>400</b>          |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 1,684             | 18,719            | 39,000             | 10,000               | 18,200              |
| Lease/Purchase                          | 2,842             | 2,938             | 3,000              | 3,150                | 3,925               |
| Building & Grounds                      | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>4,525</b>      | <b>21,658</b>     | <b>42,000</b>      | <b>13,150</b>        | <b>22,125</b>       |
| <b>TOTAL FINANCE EXPENDITURES</b>       | <b>667,509</b>    | <b>707,303</b>    | <b>778,195</b>     | <b>709,625</b>       | <b>792,485</b>      |

## **LEGAL SERVICES DIVISION**

The Legal Services Division of the General Fund covers the salary of the elected City Prosecutor (\$28,000/year) as well as the contracted services for the City Counselor. Legal services include prosecution of all municipal violations through both the Municipal Court and those cases referred to Circuit Court. City Counselor services are contracted every three years and includes an hourly rate for Council Meetings and consultation and additional charges for litigation and defense. The City retained legal counsel from outside of Phelps County for the first time with the Lauber Law Firm from Lee's Summit, MO (Jefferson City Office). Legal fees are estimated at \$60,000 – 70,000. In a few instances the City contracts for additional legal services for specialized services for specific legal situations.

# GENERAL FUND

## Legal Services Expenditures

| ACCOUNT TITLE                            | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|------------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                         |                   |                   |                    |                      |                     |
| Salary & Wages- Part time                | 28,075            | 28,075            | 28,075             | 28,075               | 28,075              |
| Empl. Bene.- FICA                        | 2,148             | 2,148             | 2,150              | 2,150                | 2,150               |
|                                          | <b>30,223</b>     | <b>30,223</b>     | <b>30,225</b>      | <b>30,225</b>        | <b>30,225</b>       |
| <b>Supplies &amp; Bldg. Maintenance</b>  |                   |                   |                    |                      |                     |
| Supplies & Materials                     | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                          | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>Services</b>                          |                   |                   |                    |                      |                     |
| Advertising                              | 0                 | 0                 | 50                 | 0                    | 0                   |
| Insurance                                | 1,255             | 1,667             | 1,665              | 1,450                | 1,550               |
| Subscriptions/Dues                       | 0                 | 0                 | 0                  | 0                    | 0                   |
| Other Legal                              | 12,716            | 4,553             | 6,000              | 1,000                | 2,000               |
| Professional/Contractual                 | 31,200            | 31,200            | 80,000             | 60,000               | 65,000              |
| Travel                                   | 0                 | 0                 | 0                  | 0                    | 0                   |
| Training                                 | 0                 | 0                 | 0                  | 0                    | 0                   |
| Misc. Expense                            | 0                 | 0                 | 0                  | 0                    | 0                   |
| Technology Services                      | 0                 | 0                 | 0                  | 0                    | 30                  |
|                                          | <b>45,171</b>     | <b>37,420</b>     | <b>87,715</b>      | <b>62,450</b>        | <b>68,580</b>       |
| <b>TOTAL LEGAL SERVICES EXPENDITURES</b> | <b>75,394</b>     | <b>67,643</b>     | <b>117,940</b>     | <b>92,675</b>        | <b>98,805</b>       |

## MUNICIPAL COURT DIVISION

The Municipal Court Division is responsible for processing cases and citations issued by the Rolla Police Department. This also includes collecting all fines and costs, tracking unsupervised probation requirements, and filing monthly reports with the City and State. The City Prosecutor position is funded out of the Legal Division of the General Fund, but the elected Municipal Judge and 2 court clerks are funded from this Division. The Judge receives an annual compensation of \$15,000 to dispense justice and to oversee the municipal court.

Municipal Court processed a total of 1,103 cases (not including parking tickets) during the 12-month period ending September 30, 2023. This resulted in 669 guilty pleas (to include written & court trial guilty pleas) and 411 “nolled” or deemed “not guilty”. There were 14 “change of Judge requests” granted. In addition, 3,142 parking tickets were filed with 3,200 cases disposed (8 % growth over the previous year). Also, there was 1 case certified to county for a trial de novo.

Municipal Court costs approximately \$150,000 to operate and generates between \$125,000 – 225,000 in total court fines (split to general revenues and the State of MO for crime victim, police training, and domestic violence programs) depending on the activities by the Rolla PD and the discretion used by the City Prosecutor and Judge. A difficult legal situation involving the municipal judge in 2024 and newly elected Officials in April has resulted in lower than average court revenues, but that is anticipated to rebound in FY 2025.

### Court Cases Filed/Parking Tickets

|                          | <u>Cases Filed</u> | <u>Parking Tickets</u> | <u>Court Revenues</u> |
|--------------------------|--------------------|------------------------|-----------------------|
| 10/2020 – 9/2021         | 1,113              | 1,172                  | \$155,377             |
| 10/2021 – 9/2022         | 796                | 2,554                  | \$172,150             |
| 10/2022 – 9/2023         | 764                | 3,142                  | \$148,094             |
| 10/2023 – 8/2024 (11mos) | 583                | 2,639                  | \$97,482              |



# GENERAL FUND

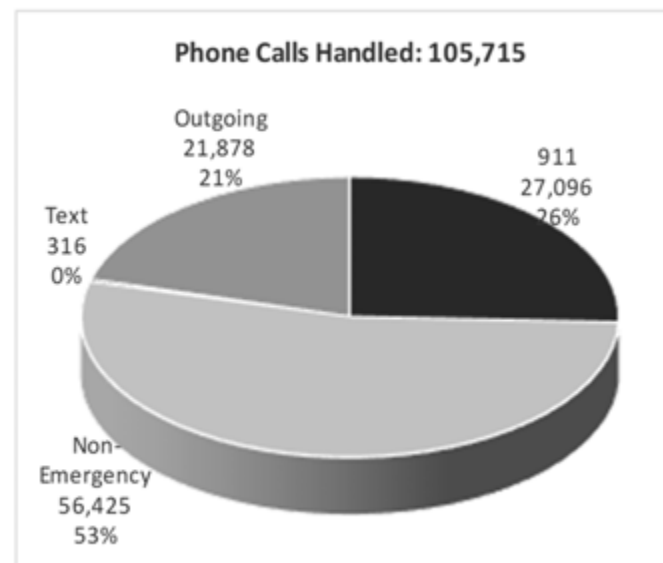
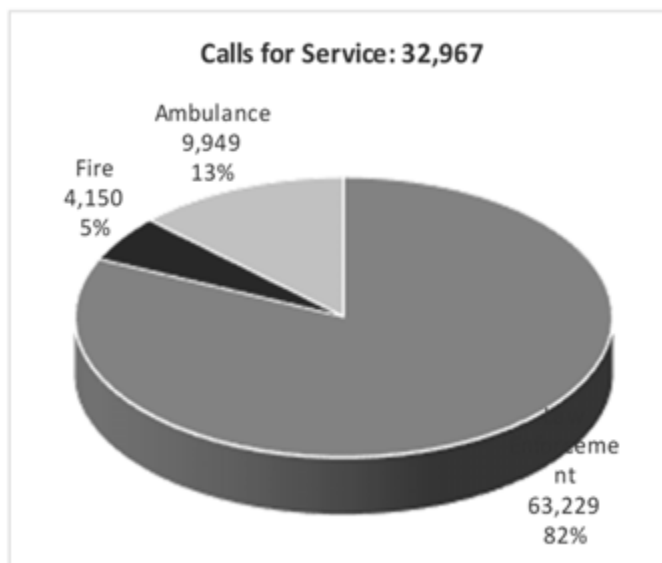
## Municipal Court Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 39,413            | 70,894            | 83,700             | 69,600               | 88,000              |
| Salary & Wages- Part time               | 33,055            | 22,714            | 15,000             | 23,900               | 15,000              |
| Salary & Wages- Overtime                | 0                 | 0                 | 100                | 800                  | 250                 |
| Empl. Bene.- FICA                       | 5,319             | 6,545             | 7,200              | 6,300                | 7,600               |
| Empl. Bene.- LAGERS                     | 3,971             | 4,958             | 7,000              | 5,500                | 7,500               |
| Empl. Bene. - Life/Disability           | 195               | 353               | 425                | 405                  | 425                 |
| Empl. Bene. - Health Insurance          | 3,185             | 9,971             | 19,000             | 16,000               | 14,000              |
| Empl. Bene. - Unemployment              | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>85,139</b>     | <b>115,435</b>    | <b>132,425</b>     | <b>122,505</b>       | <b>132,775</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Supplies & Materials                    | 1,920             | 2,256             | 2,300              | 2,500                | 2,600               |
| Postage                                 | 1,270             | 1,490             | 1,550              | 1,200                | 1,400               |
| Telephone                               | 306               | 830               | 930                | 775                  | 0                   |
|                                         | <b>3,495</b>      | <b>4,576</b>      | <b>4,780</b>       | <b>4,475</b>         | <b>4,000</b>        |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising/Public Relations            | 98                | 88                | 100                | 200                  | 100                 |
| Insurance                               | 3,024             | 4,210             | 4,215              | 5,250                | 5,625               |
| Subscriptions & Dues                    | 194               | 213               | 225                | 360                  | 350                 |
| Professional/Contractual                | 1,197             | 2,055             | 2,000              | 1,200                | 1,000               |
| Travel/Meetings                         | 0                 | 2,124             | 500                | 0                    | 250                 |
| Training                                | 0                 | 106               | 200                | 0                    | 200                 |
| Rent                                    | 0                 | 0                 | 0                  | 0                    | 0                   |
| Miscellaneous                           | 0                 | 0                 | 50                 | 0                    | 0                   |
| Techology Services                      | 0                 | 0                 | 0                  | 0                    | 4,330               |
|                                         | <b>4,513</b>      | <b>8,796</b>      | <b>7,290</b>       | <b>7,010</b>         | <b>11,855</b>       |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Equipment Repairs & Mntc.               | 0                 | 74                | 50                 | 0                    | 50                  |
| Machine Maintenance                     | 0                 | 0                 | 50                 | 0                    | 50                  |
|                                         | <b>0</b>          | <b>74</b>         | <b>100</b>         | <b>0</b>             | <b>100</b>          |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 475               | 1,098             | 600                | 100                  | 0                   |
| Lease/Purchase                          | 2,596             | 2,668             | 2,700              | 2,650                | 2,700               |
| Building & Grounds                      | 0                 | 0                 | 0                  | 0                    | 0                   |
| <b>Total Capital Expenditures</b>       | <b>3,071</b>      | <b>3,766</b>      | <b>3,300</b>       | <b>2,750</b>         | <b>2,700</b>        |
| <b>TOTAL MUNICIPAL COURT EXPEND.</b>    | <b>96,217</b>     | <b>132,648</b>    | <b>147,895</b>     | <b>136,740</b>       | <b>151,430</b>      |

## ROLLA POLICE DEPARTMENT CENTRAL COMMUNICATIONS DIVISION

Central Communications is a division of the Rolla Police Department and serves as the public safety answering point for a county-wide Enhanced 911 System, the result of the 1994 merger between the City of Rolla and Phelps County Commission. Responsibilities include answering business and 911 phones, dispatching services for 15 public safety agencies, and maintaining computer data in the in-house system as well as the statewide computer system. The Central Communications Division employs 12 Emergency Communications Officers, 1 part-time Emergency Communications Officer, 4 supervisors, 1 Training Coordinator, 1 Operations Assistant and 1 Communications Chief.

Historically, this division's budget was supplemented by two contracts with the Phelps County Commission, one for a portion of the personnel, equipment and operating costs of 911 throughout the County, and one for a portion of the personnel, equipment and operating costs of county-wide dispatch services. Since the passage of a one-quarter cent sales tax in April 2010, the funding for this division has transitioned to the sales tax funding source. The Phelps County Emergency Services Board (PCESB) manages and administers this fund, which was established to fund 100% of the cost of 911 AND dispatching services for Phelps County. The PCESB contracts with the City of Rolla to maintain an operational communication center.



# GENERAL FUND

## Central Communications/E-911 Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 636,995           | 740,186           | 880,000            | 879,425              | 923,000             |
| Salary & Wages- Part time               | 49,412            | 34,591            | 19,500             | 19,000               | 20,000              |
| Salary & Wages- Overtime                | 130,704           | 111,040           | 120,000            | 112,300              | 115,000             |
| Salary & Wages- Grants                  | -                 | -                 | 0                  | 0                    | 0                   |
| Empl. Bene.- FICA                       | 59,706            | 63,829            | 67,200             | 72,350               | 76,000              |
| Empl. Bene.- LAGERS                     | 67,530            | 70,220            | 74,760             | 77,000               | 83,000              |
| Empl. Bene. - Life/Disability           | 2,947             | 3,283             | 3,365              | 4,000                | 4,200               |
| Empl. Bene. - Health Insurance          | 75,068            | 59,717            | 70,000             | 87,650               | 92,000              |
| Empl. Bene. - Unemployment              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene. - Cell Phone Stipend        | 802               | 1930              | 5,700              | 5,100                | 5,500               |
|                                         | <b>1,023,164</b>  | <b>1,084,797</b>  | <b>1,240,525</b>   | <b>1,256,825</b>     | <b>1,318,700</b>    |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Office/Building Supplies                | 3,802             | 1,954             | 4,000              | 3,000                | 4,000               |
| Postage                                 | 36                | 34                | 50                 | 50                   | 50                  |
| Telephone                               | 84,365            | 79,281            | 81,300             | 75,700               | 61,150              |
| Utilities                               | 13,290            | 13,848            | 15,300             | 13,500               | 14,500              |
|                                         | <b>101,492</b>    | <b>95,116</b>     | <b>100,650</b>     | <b>92,250</b>        | <b>79,700</b>       |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 203               | 65                | 1,200              | 400                  | 1,200               |
| Insurance                               | 39,926            | 52,260            | 54,400             | 61,875               | 66,200              |
| Subscriptions & Dues                    | 6,680             | 10,527            | 7,230              | 7,550                | 66,610              |
| Professional/Contractual                | 16,063            | 7,947             | 19,860             | 19,500               | 20,560              |
| Travel/Meetings                         | 3,809             | 12,320            | 10,000             | 10,000               | 13,000              |
| Training                                | 8,702             | 7,835             | 15,000             | 4,000                | 12,000              |
| Rent                                    | 1,470             | 1,740             | 1,740              | 1,845                | 2,160               |
| Uniforms & Access                       | 363               | 2,306             | 3,800              | 3,800                | 4,000               |
| Technology Services                     | -                 | -                 | 0                  | -                    | 38,770              |
|                                         | <b>77,215</b>     | <b>95,001</b>     | <b>113,230</b>     | <b>108,970</b>       | <b>224,500</b>      |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Petroleum Products                      | 1,415             | 1,356             | 1,400              | 1,500                | 1,575               |
| Small Tools                             | 3,646             | 3,613             | 3,400              | 8,000                | 3,900               |
| Equipment Rep. & Mntc.                  | 1,247             | 1,154             | 2,500              | 1,500                | 2,500               |
| Vehicle Rep. & Mntc.                    | 1,315             | 1,648             | 1,650              | 1,350                | 1,650               |
| Machine Maintenance                     | 18,018            | 11,952            | 12,000             | 14,615               | 0                   |
| Building Repairs & Maint.               | -                 | 248               | 0                  | 960                  | 0                   |
|                                         | <b>25,640</b>     | <b>19,970</b>     | <b>20,950</b>      | <b>27,925</b>        | <b>9,625</b>        |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | -                 | 3,057             | 0                  | -                    | 0                   |
| Vehicles                                | -                 | 44,698            | 0                  | -                    | 0                   |
| Lease/Purchase                          | 392               | 744               | 1,000              | 715                  | 900                 |
| Building & Grounds                      | -                 | -                 | 0                  | 560                  | 0                   |
| Grants & Donations Expense              | -                 | -                 | 250                | -                    | 250                 |
|                                         | <b>392</b>        | <b>48,498</b>     | <b>1,250</b>       | <b>1,275</b>         | <b>1,150</b>        |
| <b>TOTAL 911 EXPENDITURES</b>           | <b>1,227,904</b>  | <b>1,343,382</b>  | <b>1,476,605</b>   | <b>1,487,245</b>     | <b>1,633,675</b>    |

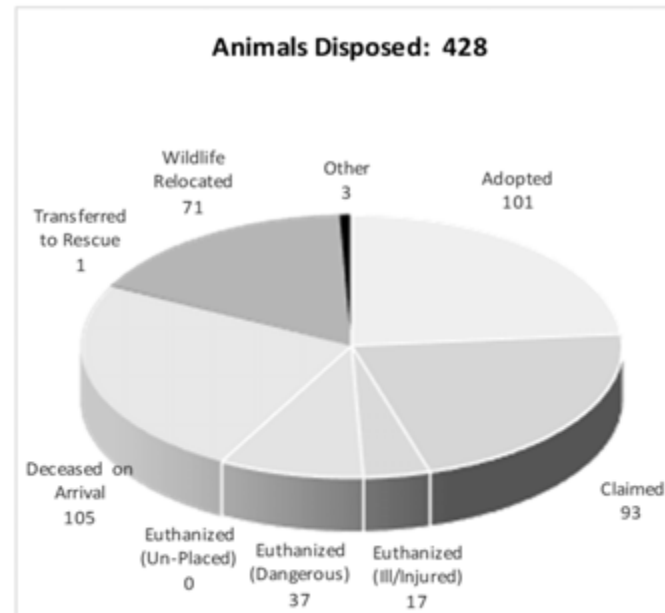
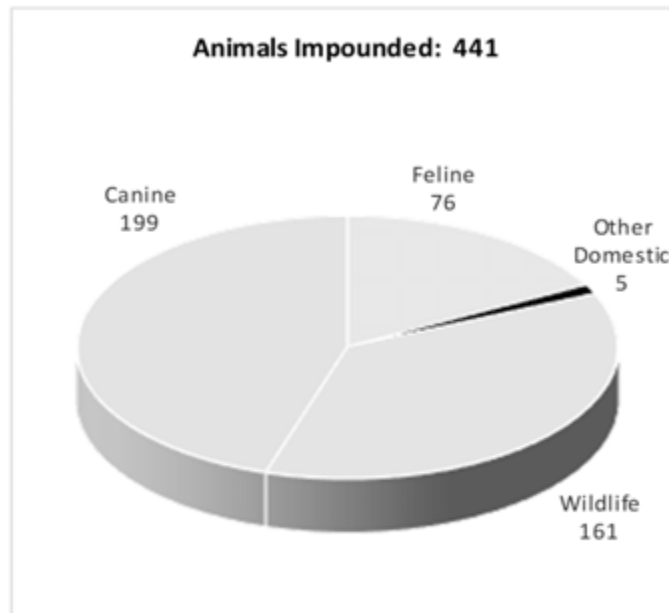
## ROLLA POLICE DEPARTMENT ANIMAL CONTROL DIVISION

The City of Rolla Animal Shelter is a division of the Rolla Police Department and is responsible for the effective control of stray, abandoned and unwanted small animals within the City. It employs 3 full-time Animal Control Officers. The Shelter is open to the public, manpower permitting, from 12:00 – 4:00, Monday through Saturday.

Animals are not allowed to run at large within the Rolla City limits, and pets must be vaccinated against rabies once a year. Impounded animals that remain unclaimed after five days will be adopted or transferred to a rescue group.

In 2023, the Rolla Animal Control impounded 441 animals, 161 of which were wildlife and 251 domestic; 101 were adopted/rescued; 93 were claimed; 54 were euthanized due to illness, injury, or danger to others; 0 were euthanized due to a lack of placement. While the Rolla Animal Control is not a humane society, they do make every effort possible to find good homes for the animals. There was 1 animal transferred to a rescue group this past year.

Revenues are obtained primarily through adoption fees and donations. There are no significant purchases this year.



# GENERAL FUND

## Animal Control Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 82,716            | 93,027            | 99,575             | 95,250               | 100,000             |
| Salary & Wages- Part time               | -                 | -                 | -                  | -                    | -                   |
| Salary & Wages-Overtime                 | 313               | 50                | 500                | 2,750                | 2,000               |
| Salary & Wages-Call Back                | -                 | -                 | -                  | 305                  | 400                 |
| Empl. Bene.- FICA                       | 6,178             | 6,940             | 7,345              | 7,300                | 7,700               |
| Empl. Bene.- LAGERS                     | 8,455             | 8,794             | 9,245              | 7,050                | 9,000               |
| Empl. Bene. - Life / Disability         | 510               | 563               | 600                | 575                  | 600                 |
| Empl. Bene. - Health Insurance          | 5,555             | 4,125             | 7,000              | 5,750                | 13,000              |
| Empl. Bene. - Unemployment              | -                 | -                 | -                  | -                    | -                   |
| Empl. Bene. - Cell Phone Stipend        | 895               | 905               | 900                | 850                  | 900                 |
|                                         | <b>104,622</b>    | <b>114,406</b>    | <b>125,165</b>     | <b>119,830</b>       | <b>133,600</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Office/Building Supplies                | 2,041             | 2,000             | 2,000              | 1,550                | 2,000               |
| Postage                                 | 17                | 1                 | 50                 | 0                    | 50                  |
| Telephone                               | 932               | 1,014             | 1,200              | 1,050                | 0                   |
| Utilities                               | 10,817            | 6,527             | 7,775              | 6,100                | 6,250               |
|                                         | <b>13,807</b>     | <b>9,541</b>      | <b>11,025</b>      | <b>8,700</b>         | <b>8,300</b>        |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | -                 | 222               | 250                | 42                   | 250                 |
| Insurance                               | 4,911             | 6,657             | 6,680              | 11,175               | 11,950              |
| Subscriptions & Dues                    | 408               | 1540              | 750                | 750                  | 750                 |
| Professional/Contractual                | 75,728            | 34,937            | 4,050              | 5,015                | 4,200               |
| Travel/Meetings                         | 59                | -                 | 1,000              | 0                    | 1,000               |
| Training                                | -                 | -                 | 1,000              | 0                    | 1,000               |
| Uniform Services                        | 395               | 685               | 2,000              | 1,200                | 2,000               |
| Miscellaneous Expense                   | -                 | -                 | 0                  | 0                    | 0                   |
| Technology Services                     | -                 | -                 | -                  | -                    | 6,450               |
|                                         | <b>81,501</b>     | <b>44,041</b>     | <b>15,730</b>      | <b>18,182</b>        | <b>27,600</b>       |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Petroleum Products                      | 6,088             | 4,534             | 5,000              | 3,300                | 3,450               |
| Small Tools                             | 406               | 560               | 200                | 327                  | 300                 |
| Equipment Repairs & Mntc.               | 556               | -                 | 400                | 150                  | 400                 |
| Vehicle Repairs & Mntc.                 | 8,876             | 1,184             | 3,000              | 2,100                | 3,000               |
| Machine Maintenance                     | -                 | -                 | -                  | -                    | -                   |
| Building Repairs & Maint.               | 4,130             | 834               | 2,250              | 1,275                | 2,250               |
|                                         | <b>20,056</b>     | <b>7,111</b>      | <b>10,850</b>      | <b>7,152</b>         | <b>9,400</b>        |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | -                 | 2,588             | 6,000              | 6,000                | -                   |
| Vehicles                                | -                 | 43,230            | 45,000             | 49,917               | -                   |
| Lease Purchases                         | 438               | 85                | 360                | 345                  | 360                 |
| Building & Grounds                      | 439,997           | 36,394            | 250,000            | 0                    | 250,000             |
| Grant Expense                           | 2,159             | 2,831             | 2,500              | 600                  | 2,500               |
|                                         | <b>442,594</b>    | <b>85,129</b>     | <b>303,860</b>     | <b>56,862</b>        | <b>252,860</b>      |
| <b>Use Tax Expenditures</b>             |                   |                   |                    |                      |                     |
| Use Tax Salaries                        | 16,910            | 19,015            | 20,000             | 21,265               | 20,000              |
| Use Tax OT                              | 73                | 3                 | 100                | 510                  | 550                 |
| Use Tax FICA                            | 1,287             | 1,442             | 1,525              | 91                   | 100                 |
| Use Tax Lagers                          | 1,711             | 1,780             | 1,900              | 1,600                | 1,675               |
| Use Tax Equipment                       | -                 | -                 | -                  | 1,760                | 1,850               |
| Use Tax Vehicle                         | -                 | -                 | -                  | -                    | -                   |
| Use Tax Lease Purchase                  | -                 | -                 | -                  | -                    | -                   |
| Use Tax Building & Grounds              | -                 | -                 | -                  | -                    | -                   |
|                                         | <b>19,980</b>     | <b>22,239</b>     | <b>23,525</b>      | <b>25,226</b>        | <b>24,175</b>       |
| <b>TOTAL ANIMAL SHELTER EXPEND</b>      | <b>682,561</b>    | <b>282,467</b>    | <b>490,155</b>     | <b>235,952</b>       | <b>455,935</b>      |

## ROLLA POLICE DEPARTMENT

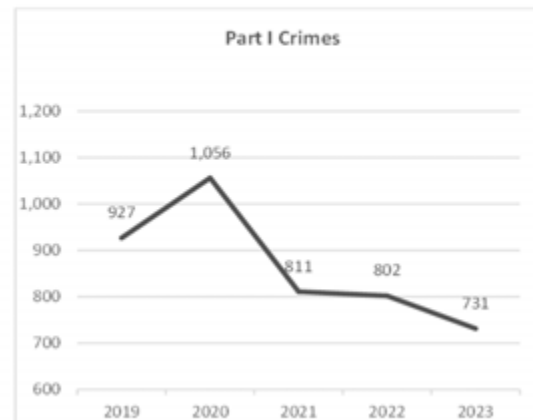
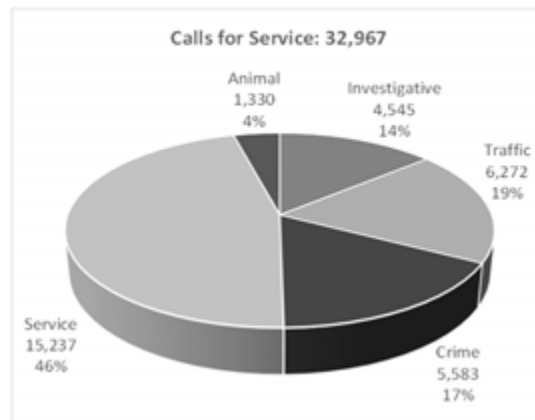
The Rolla Police Department is a full-service police organization concerned with the prevention and suppression of crime, the protection of life and property, the apprehension and assistance in the prosecution of offenders, the preservation of peace, the regulation of vehicle traffic, the prevention of traffic accidents and the recovery and return of lost and stolen property. Thirty-seven (37) sworn officers work full-time to accomplish this goal. Additionally, the department employs one (1) part-time and seven (7) full-time civilian employees in records, administration, maintenance, and parking enforcement. The Rolla Police Department has a Reserve Officer component made up of certified officers who assist, on a limited basis, in various aspects of the overall Department function.

The Rolla Police Department focuses on the increase in serious criminal activity, such as drugs and thefts, in an effort to prevent these types of criminals from flourishing in our community. Our Housing Officer is an asset in the housing areas where these types of crimes seem to be on the rise. In conjunction with the Rolla Area Drug Enforcement (RADE) Task Force, a narcotics officer works full-time to reduce the use and sales of illegal narcotics in our community. We continually seek to develop proactive ideas and strategies through partnerships with community members and local government.

All our officers are trained in Crisis Intervention through a 40-hour course that stresses de-escalation and educates first responders on mental illness and community resources. In partnership with the South Central CIT Council, we work to connect people in crisis with the most appropriate resources.

The Volunteers In Police Service (VIPS) program continues to be a successful public relations tool, as well as a way to alleviate some of the time-consuming responsibilities that take away from the officers' overall effectiveness in proactive efforts and follow-ups. VIPS volunteers contribute by providing funeral escorts, clerical support, database management entry, traffic control, PR programs, etc.

Significant expenditures for this year's budget include new vehicles, patrol rifles, radars, vests, fitness equipment, and computers which are reflected on the Vehicle/Equipment Replacement Schedule. Investigations, Narcotics, and SWAT equipment are also included. The Police budget is offset by a variety of revenues, the most substantial of which are: an agreement with the Rolla Public Schools to supplement the salaries of the three School Resource Officers and contribute toward the VIPS program; a contract with the Rolla Housing Authority for a portion of the cost of an additional officer; miscellaneous traffic enforcement and equipment grants; and reimbursements from the Phelps County Emergency Services Board for their portion of the costs of telephones/utilities related to the operation of the 911 center.



# GENERAL FUND

## Police Department Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 1,965,876         | 2,019,540         | 2,259,950          | 2,075,000            | 2,281,600           |
| Salary & Wages- Part time               | 49,268            | 59,853            | 58,375             | 54,000               | 25,000              |
| Salary & Wages- Overtime                | 146,205           | 166,157           | 155,150            | 197,000              | 175,000             |
| Salary & Wages- Grants/Extra Duty       | 1,505             | 1,453             | 33,000             | 22,000               | 25,000              |
| Empl. Bene.- FICA                       | 149,687           | 157,869           | 169,600            | 164,400              | 186,000             |
| Empl. Bene.- LAGERS                     | 175,837           | 192,461           | 196,615            | 189,000              | 235,000             |
| Empl. Bene. - Life/Disability           | 9,734             | 9,746             | 10,000             | 9,500                | 10,200              |
| Empl. Bene. - Health Insurance          | 531,192           | 363,211           | 505,000            | 415,000              | 480,000             |
| Empl. Bene. - Unemployment              | 1,226             | 1,362             | 500                | 250                  | 500                 |
| Empl. Bene - Cellphone Stipend          | 7,817             | 7,474             | 8,700              | 6,550                | 8,000               |
|                                         | <b>3,038,347</b>  | <b>2,979,125</b>  | <b>3,396,890</b>   | <b>3,132,700</b>     | <b>3,426,300</b>    |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Office/Building Supplies                | 18,780            | 20,283            | 21,370             | 21,000               | 22,825              |
| Postage                                 | 362               | 378               | 500                | 620                  | 650                 |
| Telephone                               | 26,133            | 24,274            | 26,000             | 23,680               | 14,000              |
| Utilities                               | 23,043            | 24,848            | 25,650             | 25,200               | 25,700              |
|                                         | <b>68,319</b>     | <b>69,784</b>     | <b>73,520</b>      | <b>70,500</b>        | <b>63,175</b>       |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 396               | 292               | 1,500              | 1,000                | 2,000               |
| Insurance                               | 127,145           | 170,680           | 197,650            | 260,050              | 278,250             |
| Subscriptions & Dues                    | 19,929            | 15,046            | 33,090             | 31,500               | 33,200              |
| Legal                                   | 2,942             | 3,500             | 0                  | 0                    | 0                   |
| Professional/Contractual                | 29,120            | 28,532            | 48,625             | 45,000               | 38,500              |
| Travel/Meetings                         | 22,382            | 15,823            | 26,000             | 30,400               | 35,500              |
| Civilian Training                       | 0                 | 159               | 2,000              | 0                    | 2,000               |
| Rent                                    | 0                 | 0                 | 0                  | 0                    | 0                   |
| Police Training                         | 22,188            | 16,776            | 29,200             | 35,000               | 35,200              |
| Uniform & Accessories                   | 31,367            | 32,049            | 32,400             | 32,000               | 36,000              |
| Miscellaneous Expenses                  | 158               | 420               | 1,000              | 200                  | 1,000               |
| Credit Card                             | 0                 | 0                 | 500                | 225                  | 500                 |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 90,830              |
| Evidence Fund Expenses                  | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>255,628</b>    | <b>283,277</b>    | <b>371,965</b>     | <b>435,375</b>       | <b>552,980</b>      |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Petroleum Products                      | 122,451           | 106,463           | 111,200            | 100,000              | 105,000             |
| Munitions                               | 20,040            | 21,301            | 22,000             | 22,000               | 22,500              |
| Small Tools                             | 3,916             | 7,151             | 8,500              | 7,500                | 7,800               |
| Equipment Repairs & Mntc.               | 6,869             | 3,889             | 2,500              | 1,000                | 2,500               |
| Vehicle Repairs & Mntc.                 | 112,742           | 98,517            | 85,000             | 62,000               | 70,000              |
| Machine Maintenance                     | 4,838             | 38,834            | 43,750             | 43,700               | 45,300              |
| Building & Grounds Repairs & Maint.     | 23,801            | 14,294            | 17,000             | 20,000               | 20,000              |
| Support of Prisoners                    | 13,358            | 14,680            | 16,000             | 9,000                | 12,000              |
|                                         | <b>308,016</b>    | <b>305,130</b>    | <b>305,950</b>     | <b>265,200</b>       | <b>285,100</b>      |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 89,800            | 67,540            | 60,500             | 55,500               | 47,100              |
| Vehicles                                | 97,521            | 481,679           | 432,000            | 492,350              | 381,500             |
| Lease Purchase                          | 76,619            | 98,287            | 52,800             | 52,700               | 53,800              |
| Building & Grounds                      | 6,345             | 0                 | 15,000             | 7,500                | 15,000              |
| Grant Expense                           | 6,881             | 16,302            | 15,000             | 18,000               | 15,000              |
| Seizures & Forfeitures                  | 4,000             | 4,000             | 2,375              | 500                  | 2,000               |
| Seizures & Forfeitures - Taskforce      | 439,222           | 532,680           | 57,000             | 30,000               | 16,500              |
|                                         | <b>720,389</b>    | <b>1,200,487</b>  | <b>634,675</b>     | <b>656,550</b>       | <b>530,900</b>      |
| <b>Use Tax Expenditures</b>             |                   |                   |                    |                      |                     |
| Use Tax Salaries                        | 209,204           | 317,757           | 360,000            | 385,000              | 405,000             |
| Use Tax OT                              | 16,745            | 29,601            | 26,500             | 40,000               | 42,500              |
| Use Tax FICA                            | 15,790            | 24,586            | 27,120             | 30,300               | 31,800              |
| Use Tax Lagers                          | 18,464            | 31,085            | 29,250             | 33,900               | 36,600              |
| Use Tax Equipment                       | -                 | -                 | -                  | -                    | 35,500              |
| Use Tax Vehicle                         | -                 | 88,690            | -                  | -                    | -                   |
| Use Tax Lease Purchase                  | -                 | 38,498            | 38,140             | 39,062               | 39,100              |
| Use Tax Building & Grounds              | -                 | -                 | -                  | -                    | -                   |
|                                         | <b>260,204</b>    | <b>530,218</b>    | <b>481,010</b>     | <b>528,262</b>       | <b>590,500</b>      |
| <b>TOTAL POLICE EXPENDITURES</b>        | <b>4,650,903</b>  | <b>5,368,020</b>  | <b>5,264,010</b>   | <b>5,088,587</b>     | <b>5,448,955</b>    |

## FIRE & RESCUE DIVISION

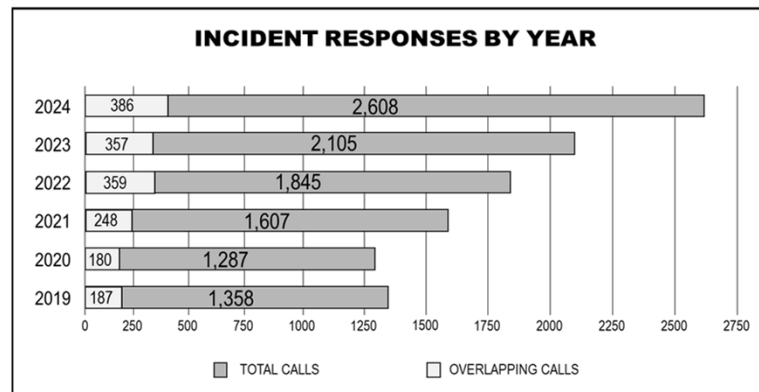
The City of Rolla Fire & Rescue is a Class 2 ISO rated fire department. Our mission is to protect the lives, property and environment of the citizens and visitors to the City of Rolla. This shall be accomplished through vigorous fire prevention, public education, fire suppression, training, and maximum use of available resources in the mitigation of all disasters.

With an operating budget of approximately 4 million dollars, while keeping our mission statement in mind, the 31 employees of the department respond to over 2,600 emergencies yearly throughout the City of Rolla while providing over 1,100 fire inspections of local businesses. In addition to inspections fire administration provides plan review and technical services for new construction projects to include local commercial properties, educational projects, and healthcare facilities. This inspection process also includes a safety review of all fraternities and sororities within the Missouri S & T System.

In addition to emergency services, the department provides fire prevention activities and materials to over 1,800 students each year. Additionally, the department installs and inspects child safety seats through a national program.

After September 11, 2001, the Department of Homeland Security was formed. Through this initiative, the fire department has become an “All Hazard” response team within the State of Missouri. This response team has four primary functions: Hazardous Materials, Decontamination, Technical Rescue, Swift Water Rescue, and Interoperable Communications.

The following includes the City of Rolla Fire & Rescue’s historical call volume data for major call types for each given year. These range from calls for service, hazardous condition, rescue, emergency medical, good intent, false alarm/false call, severe weather/natural disaster, fires, and overpressure rupture/explosion. Overlapping calls are characterized as two or more calls at the same time. The last four months of 2024 are estimated.





# GENERAL FUND

## Fire Department Expenditures

| ACCOUNT TITLE                              | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|--------------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                           |                   |                   |                    |                      |                     |
| Salary & Wages- Full time                  | 1,305,051         | 1,371,288         | 1,505,000          | 1,480,000            | 1,580,250           |
| Salary & Wages- Part time                  | 46,375            | 38,596            | 12,000             | 661                  | 0                   |
| Salary & Wages- Overtime                   | 114,297           | 140,592           | 148,500            | 178,000              | 175,875             |
| Salary & Wages- Callback                   | 2,354             | 3,643             | 5,000              | 3,600                | 5,250               |
| Empl. Bene.- FICA                          | 100,727           | 108,283           | 125,000            | 112,000              | 131,000             |
| Empl. Bene.- LAGERS                        | 213,174           | 218,848           | 225,000            | 210,000              | 258,000             |
| Empl. Bene. - Life/Disability              | 6,401             | 6,813             | 5,900              | 7,200                | 7,300               |
| Empl. Bene. - Health Insurance             | 423,448           | 307,888           | 465,000            | 405,000              | 430,000             |
| Empl. Bene.- Unemployment                  | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene - Cellphone Stipend             | 1,811             | 1,911             | 2,100              | 2,100                | 2,400               |
|                                            | <b>2,213,637</b>  | <b>2,197,862</b>  | <b>2,493,500</b>   | <b>2,398,561</b>     | <b>2,590,075</b>    |
| <b>Supplies &amp; Building Maintenance</b> |                   |                   |                    |                      |                     |
| Medical Supplies                           | 0                 | 0                 | 0                  | 6,000                | 8,500               |
| Office/Building Supplies                   | 18,717            | 14,927            | 18,000             | 12,000               | 13,500              |
| Postage                                    | 613               | 182               | 200                | 200                  | 200                 |
| Telephone                                  | 18,161            | 18,382            | 19,011             | 18,500               | 9,800               |
| Utilities                                  | 25,447            | 26,477            | 29,000             | 25,000               | 27,000              |
|                                            | <b>62,938</b>     | <b>59,968</b>     | <b>66,211</b>      | <b>61,700</b>        | <b>59,000</b>       |
| <b>Services</b>                            |                   |                   |                    |                      |                     |
| Advertising/Public Relations               | 5,981             | 7,287             | 6,500              | 6,500                | 6,700               |
| Insurance                                  | 118,228           | 139,036           | 150,200            | 166,500              | 178,150             |
| Subscriptions & Dues                       | 2,957             | 1,013             | 3,000              | 3,361                | 3,500               |
| Legal                                      | 2,494             | 0                 | 2,500              | 0                    | 2,500               |
| Professional/Contractual                   | 48,146            | 38,543            | 56,000             | 56,500               | 56,400              |
| Travel/Meetings                            | 5,969             | 6,361             | 9,000              | 9,000                | 10,000              |
| Training                                   | 7,720             | 5,803             | 12,000             | 12,000               | 14,000              |
| Uniform Services                           | 19,575            | 19,808            | 20,000             | 20,000               | 21,000              |
| Miscellaneous                              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Technology Services                        | 0                 | 0                 | 0                  | 0                    | 66,730              |
|                                            | <b>211,070</b>    | <b>217,852</b>    | <b>259,200</b>     | <b>273,861</b>       | <b>358,980</b>      |
| <b>Maintenance &amp; Improvements</b>      |                   |                   |                    |                      |                     |
| Petroleum Products                         | 34,876            | 32,298            | 35,000             | 34,000               | 36,000              |
| Small Tools                                | 19,753            | 20,843            | 28,000             | 28,000               | 25,000              |
| Equipment Repairs & Mntc.                  | 26,437            | 12,507            | 24,000             | 15,000               | 20,000              |
| Vehicle Repairs & Mntc.                    | 96,108            | 96,533            | 85,000             | 78,000               | 85,000              |
| Machine Maintenance                        | 0                 | 1,445             | 0                  | 1,700                | 1,700               |
| Building Repair & Maint.                   | 9,503             | 10,933            | 8,000              | 8,000                | 9,000               |
| Training Site Repair & Maint               | 86                | 3,692             | 15,000             | 9,500                | 15,000              |
| Turnout Gear Expense                       | 41,320            | 28,664            | 55,000             | 16,000               | 17,000              |
| Emergency Preparedness                     | 14,208            | 6,691             | 8,000              | 14,500               | 8,000               |
|                                            | <b>242,291</b>    | <b>213,606</b>    | <b>258,000</b>     | <b>204,700</b>       | <b>216,700</b>      |
| <b>Capital Improvements</b>                |                   |                   |                    |                      |                     |
| Equipment                                  | 70,026            | 109,304           | 65,000             | 57,100               | 59,000              |
| Vehicles                                   | 0                 | 958,577           | 0                  | 0                    | 0                   |
| Lease/Purchase                             | 201,012           | 155,016           | 277,600            | 278,500              | 280,000             |
| Building & Grounds                         | 16,551            | 5,535             | 15,000             | 12,000               | 15,000              |
| Grant Expense                              | 45,619            | 112,735           | 8,200              | 72,900               | 70,000              |
|                                            | <b>333,209</b>    | <b>1,341,167</b>  | <b>365,800</b>     | <b>420,500</b>       | <b>424,000</b>      |
| <b>Use Tax Expenditures</b>                |                   |                   |                    |                      |                     |
| Use Tax Salaries                           | 144,249           | 232,155           | 316,500            | 333,000              | 350,000             |
| Use Tax OT                                 | 12,360            | 23,562            | 29,000             | 35,000               | 36,500              |
| Use Tax Call Back                          | -                 | 607               | -                  | 750                  | 1,000               |
| Use Tax FICA                               | 261               | 17,714            | 26,000             | 25,500               | 26,750              |
| Use Tax Lagers                             | 10,688            | 37,188            | 43,000             | 50,500               | 55,000              |
| Use Tax Equipment                          | 23,696            | -                 | 10,000             | 5,000                | 29,000              |
| Use Tax Vehicle                            | -                 | 64,373            | 38,000             | 48,100               | 30,000              |
| Use Tax Lease Purchases                    | -                 | -                 | -                  | -                    | -                   |
| Use Tax Building & Grounds                 | -                 | -                 | 40,000             | -                    | 40,000              |
|                                            | <b>191,255</b>    | <b>375,598</b>    | <b>502,500</b>     | <b>497,850</b>       | <b>568,250</b>      |
| <b>TOTAL FIRE DEPART EXPEND.</b>           | <b>3,254,400</b>  | <b>4,406,053</b>  | <b>3,945,211</b>   | <b>3,857,172</b>     | <b>4,217,005</b>    |

# GENERAL FUND

## Building Services Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 0                 | 15,190            | 16,600             | 15,600               | 16,275              |
| Salary & Wages- Part time               | 12,727            | 66                | 300                | 0                    | 0                   |
| Salary & Wages- OT                      | 0                 | 23                | 0                  | 0                    | 0                   |
| Empl. Bene.- FICA                       | 972               | 863               | 975                | 1,220                | 1,300               |
| Empl. Bene.- LAGERS                     | 0                 | 556               | 1,400              | 850                  | 1,600               |
| Empl. Bene. - Life/Disability           | 0                 | 77                | 200                | 100                  | 100                 |
| Empl. Bene. - Health Insurance          | 0                 | 10,313            | 14,000             | 3,000                | 3,500               |
| Empl. Bene. - Unemployment              | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>13,699</b>     | <b>27,088</b>     | <b>33,475</b>      | <b>20,770</b>        | <b>22,775</b>       |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Supplies & Materials                    | 2,705             | 4,995             | 3,500              | 4,000                | 4,200               |
| Utilities                               | 32,227            | 31,511            | 33,000             | 34,000               | 35,000              |
|                                         | <b>34,933</b>     | <b>36,507</b>     | <b>36,500</b>      | <b>38,000</b>        | <b>39,200</b>       |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 57                | 50                | 0                  | 0                    | 0                   |
| Insurance                               | 9,649             | 7,938             | 12,500             | 18,200               | 19,475              |
| Professional/Contractual                | 18,064            | 14,774            | 16,500             | 15,000               | 15,500              |
| Uniform Services                        | 0                 | 0                 | 0                  | 0                    | 0                   |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 1,080               |
|                                         | <b>27,770</b>     | <b>22,762</b>     | <b>29,000</b>      | <b>33,200</b>        | <b>36,055</b>       |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Small Tools                             | 16                | 15                | 200                | 50                   | 100                 |
| Equipment Repair & Maint                | 3,294             | 5,542             | 3,500              | 9,000                | 7,000               |
| Building Repair & Maint                 | -1,365            | 1,829             | 1,000              | 17,000               | 8,000               |
|                                         | <b>1,945</b>      | <b>7,387</b>      | <b>4,700</b>       | <b>26,050</b>        | <b>15,100</b>       |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 0                 | 5,095             | 3,000              | 100                  | 2,000               |
| Lease Purchase                          | 7,624             | 9,902             | 8,500              | 9,500                | 9,500               |
| Building & Grounds                      | 0                 | 1,860             | 3,000              | 1,000                | 2,000               |
|                                         | <b>7,624</b>      | <b>16,857</b>     | <b>14,500</b>      | <b>10,600</b>        | <b>13,500</b>       |
| <b>TOTAL BLDG. SERVICES EXPEND.</b>     | <b>85,971</b>     | <b>110,599</b>    | <b>118,175</b>     | <b>128,620</b>       | <b>126,630</b>      |

## COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department is responsible for administering zoning regulations, comprehensive planning, building permit review, inspections, and code enforcement. The department consists of six full-time employees. The department provides support for the Planning and Zoning Commission, Board of Adjustment, Development Review Committee, and Board of Building Appeals, as well as participating in many other committees and organizations. The department processes land use and appeal applications such as annexation, rezoning, subdivision, and variance requests (21 such cases through May 2024).

The Inspection Division performs building plan reviews and performs approximately 7,000 inspections each year. Permits for residential and commercial construction, demolition of existing structures, signage, and mechanical/electrical/plumbing permits are reviewed and inspected. Community development staff also performs inspections before business licenses are issued.

The code enforcement inspector conducts patrols for visible property maintenance and nuisance violations as well as investigating all complaints. The code enforcement inspector performs approximately 2,000 inspections with more than 400 notices of violation distributed.

Staff is currently in the process of developing a new Comprehensive Plan. The previous plan was adopted in 1996 and updated in 2005. The department recently completed, and the City Council approved, an additional neighborhood plan (Old Town) to help correct existing safety issues, fix unsightly areas, and prepare for future development. The property maintenance ordinance was adopted this fiscal year. Community Development continues the enforcement of the Abandoned Property Registry. This program was implemented to eliminate hazardous, dilapidated buildings and to improve the overall neighborhood conditions and safety. Forty-two properties were on the registry list when the program was implemented in December of 2021. As of June of 2024, only 21 remain with several having active permits to either demolish or renovate the structure. During the last quarter of FY2024, the inspections staff will start the process of adopting the 2024 International building codes. Rolla requires, by ordinance, the International Codes be updated every 6 years.

|                          | Year to date<br>Oct.1-end of<br>July | FY 2023      | FY 2022      | FY 2021      | FY 2020      |
|--------------------------|--------------------------------------|--------------|--------------|--------------|--------------|
| # of Permits             | 346                                  | 515          | 427          | 372          | 349          |
| Construction costs       | \$28,855,048                         | \$27,683,224 | \$28,072,419 | \$16,208,965 | \$16,716,534 |
| # of bldg<br>inspections | 6229                                 | 6,743        | 8711         | 6920         | 7402         |

# GENERAL FUND

## Community Development Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 314,014           | 358,087           | 357,000            | 316,500              | 391,400             |
| Salary & Wages- Part time               | 0                 | 2,341             | 0                  | 11,620               | 0                   |
| Salary & Wages- Overtime                | 0                 | 65                | 0                  | 261                  | 0                   |
| Empl. Bene.- FICA                       | 23,117            | 26,321            | 26,500             | 23,750               | 29,400              |
| Empl. Bene.- LAGERS                     | 27,608            | 34,393            | 32,500             | 24,700               | 36,300              |
| Empl. Bene. - Life/Disability           | 1,335             | 1,419             | 1,500              | 1,200                | 1,700               |
| Empl. Bene. - Health Insurance          | 22,314            | 27,205            | 40,000             | 34,000               | 50,000              |
| Empl. Bene. - Unemployment              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene - Cellphone Stipend          | 1,836             | 1,811             | 1,800              | 1,600                | 1,800               |
|                                         | <b>390,225</b>    | <b>451,643</b>    | <b>459,300</b>     | <b>413,631</b>       | <b>510,600</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Office /Bldg. Supplies                  | 1,703             | 1,217             | 2,000              | 4,500                | 7,500               |
| Postage                                 | 1,345             | 1,635             | 1,200              | 600                  | 800                 |
| Telephone                               | 2,189             | 4,220             | 2,800              | 3,872                | 0                   |
|                                         | <b>5,237</b>      | <b>7,072</b>      | <b>6,000</b>       | <b>8,972</b>         | <b>8,300</b>        |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 2,515             | 2,770             | 2,300              | 2,000                | 2,100               |
| Insurance                               | 13,872            | 19,024            | 20,050             | 24,175               | 25,875              |
| Subscriptions & Dues                    | 681               | 1,181             | 1,000              | 1,150                | 1,500               |
| Legal (Recording Fees)                  | 3,727             | 2,126             | 2,600              | 500                  | 500                 |
| Professional/Contractual                | 17,603            | 9,535             | 17,500             | 15,000               | 52,500              |
| Travel/Meetings                         | 974               | 114               | 2,000              | 3,500                | 4,000               |
| Training                                | 2,904             | 6,991             | 3,000              | 1,500                | 2,000               |
| Miscellaneous                           | 0                 | 0                 | 0                  | 0                    | 0                   |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 12,920              |
|                                         | <b>42,275</b>     | <b>41,741</b>     | <b>48,450</b>      | <b>47,825</b>        | <b>101,395</b>      |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Petroleum Products                      | 5,203             | 3,759             | 4,000              | 3,000                | 3,200               |
| Small Tools                             | 29                | 261               | 250                | 600                  | 250                 |
| Equipment Repairs & Mntc.               | 0                 | 93                | 250                | 0                    | 100                 |
| Vehicle Repairs & Mntc.                 | 2,501             | 1,307             | 2,000              | 800                  | 750                 |
| Machine Maint.                          | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>7,733</b>      | <b>5,421</b>      | <b>6,500</b>       | <b>4,400</b>         | <b>4,300</b>        |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 1,362             | 493               | 1,000              | 3,500                | 0                   |
| Vehicles                                | 0                 | 62,612            | 32,000             | 34,990               | 0                   |
| Lease Purchase                          | 2,996             | 2,638             | 2,800              | 2,200                | 2,400               |
| Building & Grounds                      | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>4,358</b>      | <b>65,743</b>     | <b>35,800</b>      | <b>40,690</b>        | <b>2,400</b>        |
| <b>TOTAL COMMUNITY DEV. EXPEND</b>      | <b>449,828</b>    | <b>571,621</b>    | <b>556,050</b>     | <b>515,518</b>       | <b>626,995</b>      |

## **ECONOMIC DEVELOPMENT DIVISION**

The Economic Development Division is predominately a contractual relationship between the City and the Rolla Regional Economic Commission that began in 2005. Prior to 2005 the City spent very little on economic development and relied predominately on the Rolla Community Development Corporation for the Community's economic development efforts. Following the formation of a Task Force in 2002 the City ventured into a true public-private partnership to fund a proactive economic development program. In 2005 the City pledged \$115,000 per year via Contract for Service but the budgeted amount for FY 2025 is \$45,000 (reduced over the years as the full-time position became a part-time position).

The primary initiatives in the Economic Development Division, primarily coordinated by City Administration with support from RREC and others, include: continued monitoring of the City's two TIF projects (Kohl's and Westside MarketPlace), Rolla IDA, Forum Plaza CID, Move Rolla TDD, Rolla's Enhanced Enterprise Zone (expires in 2035), Hartmann's Ch. 100 tax exempt financing, and the Chapter 353 Redevelopment Project – Rolla Apartments.

# GENERAL FUND

## Economic Development Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages-Full Time                | 0                 | 0                 | 0                  | 0                    | 0                   |
| Salary & Wages-Part time                | 0                 | 0                 | 0                  | 0                    | 0                   |
| Salary & Wages-Car Allow                | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene.- FICA                       | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene. - Unemployment              | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Office/Bldg. Supplies                   | 0                 | 0                 | 0                  | 0                    | 0                   |
| Postage                                 | 67                | 0                 | 25                 | 25                   | 25                  |
| Telephone                               | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>67</b>         | <b>0</b>          | <b>25</b>          | <b>25</b>            | <b>25</b>           |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 0                 | 0                 | 0                  | 0                    | 0                   |
| Insurance                               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Subscriptions & Dues                    | 0                 | 0                 | 0                  | 330                  | 335                 |
| Professional/Contractual                | 52,860            | 60,039            | 62,000             | 66,250               | 60,000              |
| Travel/Meetings                         | 0                 | 0                 | 0                  | 0                    | 0                   |
| Training                                | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>52,860</b>     | <b>60,039</b>     | <b>62,000</b>      | <b>66,580</b>        | <b>60,335</b>       |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Building & Grounds                      | 0                 | 0                 | 0                  | 0                    | 0                   |
| Incubator                               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Land Acquisition                        | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>TOTAL ECONOMIC DEV. EXPEND</b>       | <b>52,927</b>     | <b>60,039</b>     | <b>62,025</b>      | <b>66,605</b>        | <b>60,360</b>       |

# **SEWER FUND**

## SEWER FUND

The Wastewater Division is subdivided into two primary areas, collection and treatment. The division is staffed with seventeen individuals who perform various operation and maintenance activities at our three treatment plants as well as the cleaning and maintenance of our sewage collection system. This division's mission is unique from the standpoint that it operates 24-hours per day, 7 days a week, 365 days per year. Treatment takes place continually and a properly functioning sewer system is a constant necessity. Staff members are on call at all times to respond to emergencies, and necessary maintenance activities are performed on Saturdays, Sundays, and holidays.

Nine members are assigned to the treatment portion of the division. They operate and maintain three mechanical plants and treat approximately 4.5 million gallons of wastewater per day. This division is fully supported by user fees. The Public Works Department is committed to protecting and enhancing our community's environment. We recently completed a \$24.5 million dollar plant upgrade to comply with new and future standards. But even with these improvements, new regulations will challenge us to continue to provide the community of Rolla with low cost quality water treatment.

Eight members are assigned to the collection system maintenance and operations section of the Wastewater Division and are committed to ensuring the efficient and sanitary movement of wastewater to the treatment facilities. The \$12 per month Service Availability Fee pays for the maintenance of the collection system. This year's budget request includes a \$1.00 per month increase in the service availability fee to \$13 due to rising material costs. They monitor over one hundred thirty-five (135) miles of sanitary sewer lines throughout the Rolla community as well as several sewer districts adjacent to the city limits.

| Sewer Lines Cleaned |                              |
|---------------------|------------------------------|
|                     | Miles<br>(per Calendar Year) |
| 2020                | 25.5                         |
| 2021                | 40.9                         |
| 2021                | 28.6                         |
| 2023                | 41.3                         |

| Sewer Lines Camera Inspected |                              |
|------------------------------|------------------------------|
|                              | Miles<br>(per Calendar Year) |
| 2020                         | 5.5                          |
| 2021                         | 13.5                         |
| 2021                         | 20.2                         |
| 2023                         | 23.0                         |



**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**SANITARY SEWER FUND**  
**City of Rolla**  
**Fiscal Year 2024 - 2025**

|                                                 | <b><u>Audit<br/>2022</u></b> | <b><u>Audit<br/>2023</u></b> | <b><u>Estimated<br/>2024</u></b> | <b><u>Proposed<br/>2025</u></b> |
|-------------------------------------------------|------------------------------|------------------------------|----------------------------------|---------------------------------|
| <b>REVENUES</b>                                 |                              |                              |                                  |                                 |
| Charges for Services                            | 4,579,785                    | 5,294,034                    | 5,436,500                        | 5,630,000                       |
| Grants                                          | 0                            | 0                            | 50,000                           | 650,000                         |
| Other Income                                    | 115,987                      | 50,584                       | 48,500                           | 715,000                         |
| Bond Proceeds                                   | 5,946,281                    | 1,762,186                    | 213,650                          | 0                               |
| <b>Total Revenues</b>                           | <b>10,642,054</b>            | <b>7,106,804</b>             | <b>5,748,650</b>                 | <b>6,995,000</b>                |
| <b>EXPENDITURES</b>                             |                              |                              |                                  |                                 |
| Personnel                                       | 1,087,854                    | 1,106,830                    | 1,127,800                        | 1,214,300                       |
| Supplies & Bldg. Mntc.                          | 344,264                      | 360,627                      | 386,000                          | 388,000                         |
| Services                                        | 843,693                      | 526,067                      | 452,070                          | 819,481                         |
| Maintenance & Imp.                              | 785,295                      | 653,426                      | 567,500                          | 708,000                         |
| Capital Expenditures                            | 8,094,298                    | 4,364,205                    | 2,191,000                        | 3,565,000                       |
| <b>Total Expenditures</b>                       | <b>11,155,404</b>            | <b>7,011,155</b>             | <b>4,724,370</b>                 | <b>6,694,781</b>                |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES</b> | <b>(513,350)</b>             | <b>95,649</b>                | <b>1,024,280</b>                 | <b>300,219</b>                  |
| <b>FUND TRANSFERS</b>                           |                              |                              |                                  |                                 |
| To General Fund                                 | (205,000)                    | (209,000)                    | (169,300)                        | (185,975)                       |
| To Street Fund                                  | (292,391)                    | (232,200)                    | (275,000)                        | (300,875)                       |
| <b>TOTAL REVENUES OVER<br/>EXPENDITURES</b>     | <b>(805,741)</b>             | <b>(136,551)</b>             | <b>749,280</b>                   | <b>(186,631)</b>                |
| <b>BEGINNING CASH BALANCE (10/1)</b>            | <b>2,967,544</b>             | <b>2,161,803</b>             | <b>2,025,252</b>                 | <b>2,774,532</b>                |
| <b>ENDING CASH BALANCE (9/30)</b>               | <b>2,161,803</b>             | <b>2,025,252</b>             | <b>2,774,532</b>                 | <b>2,587,901</b>                |
| <b>FOOTNOTES:</b>                               |                              |                              |                                  |                                 |
| <b>RESTRICTED CASH</b>                          | <b>1,499,603</b>             | <b>500,000</b>               | <b>508,500</b>                   | <b>510,000</b>                  |
| <b>PROJECTED UNRESTRICTED CASH</b>              | <b>662,200</b>               | <b>1,525,252</b>             | <b>2,266,032</b>                 | <b>2,077,901</b>                |

NOTE: Depreciation expense is not included in the FY24 & FY25  
8/28/2024 budget. This will be factored into the audit.

**CITY OF ROLLA**  
**SEWER FUND REVENUE PROJECTIONS**

|                                 | <u>FY 2022 Actual</u>   | <u>FY 2023 Actual</u>  | <u>FY 2024 Projected</u> | <u>2025 Proposed</u>   |
|---------------------------------|-------------------------|------------------------|--------------------------|------------------------|
| Federal & State Grants          | \$ -                    | \$ -                   | \$ 50,000.00             | \$ 650,000.00          |
| Reimbursements                  | \$ 9,391.40             | \$ 5,986.55            | \$ 2,500.00              | \$ 60,000.00           |
| Bond Proceeds                   | \$ 5,946,281.34         | \$ 1,762,186.02        | \$ 213,650.00            | \$ -                   |
| Non-Resident Sewer charge       | \$ 97,597.93            | \$ 117,967.55          | \$ 120,000.00            | \$ 125,000.00          |
| City Sewer User Fees            | \$ 3,524,151.84         | \$ 4,171,920.66        | \$ 4,400,000.00          | \$ 4,450,000.00        |
| Service Availability Fees       | \$ 1,172,434.10         | \$ 1,195,984.89        | \$ 1,200,000.00          | \$ 1,300,000.00        |
| Airport Water/Sewer Fees        | \$ 27,724.52            | \$ 33,927.43           | \$ 34,500.00             | \$ 35,000.00           |
| Refund Sewer User Fees          | \$ (254,353.10)         | \$ (261,890.62)        | \$ (331,000.00)          | \$ (300,000.00)        |
| Installations-Sewer             | \$ 12,229.75            | \$ 36,124.20           | \$ 13,000.00             | \$ 20,000.00           |
| Interest--Sewer Fund            | \$ 5,221.75             | \$ 22,374.52           | \$ 26,000.00             | \$ 25,000.00           |
| Interest - SRF Funds            | \$ 90,254.48            | \$ 155,007.77          | \$ -                     | \$ -                   |
| Lease Purchase Revenue          | \$ -                    | \$ -                   | \$ -                     | \$ 600,000.00          |
| Contra Account - Lease Purchase | \$ -                    | \$ -                   | \$ -                     | \$ -                   |
| Sale of Property                | \$ 9,085.00             | \$ 9,710.00            | \$ 20,000.00             | \$ 30,000.00           |
| Miscellaneous Income            | \$ -                    | \$ -                   | \$ -                     | \$ -                   |
| Gain/Loss of Asset Disposal     | \$ -                    | \$ (156,315.30)        | \$ -                     | \$ -                   |
| Capital Contriubtion            | \$ 2,034.57             | \$ 13,820.73           | \$ -                     | \$ -                   |
| Due to/from Street              | \$ (292,391.00)         | \$ (232,200.00)        | \$ (275,000.00)          | \$ (300,875.00)        |
| Contr to/from General Fd        | \$ (205,000.00)         | \$ (209,000.00)        | \$ (169,300.00)          | \$ (185,975.00)        |
| <b>FUND TOTAL</b>               | <b>\$ 10,144,662.58</b> | <b>\$ 6,665,604.40</b> | <b>\$ 5,304,350.00</b>   | <b>\$ 6,508,150.00</b> |

# SEWER FUND

## Sewer Expenditures

| ACCOUNT TITLE                              | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-2024<br>ADOPTED | 2023-2024<br>ESTIMATED | 2024-25<br>PROPOSED |
|--------------------------------------------|-------------------|-------------------|----------------------|------------------------|---------------------|
| <b>Personnel</b>                           |                   |                   |                      |                        |                     |
| Salary & Wages- Full time                  | 705,383           | 756,496           | 770,000              | 720,000                | 780,000             |
| Salary & Wages- Part time                  | 23,275            | 48,618            | 48,250               | 52,000                 | 53,500              |
| Salary & Wages- Overtime                   | 38,978            | 32,551            | 38,000               | 36,000                 | 37,000              |
| Empl. Bene.- FICA                          | 58,821            | 57,307            | 55,000               | 51,000                 | 55,700              |
| Empl. Bene.- LAGERS                        | 73,057            | 69,137            | 66,000               | 60,000                 | 74,000              |
| Empl. Bene. - Life/Disability              | 2,986             | 3,255             | 3,000                | 3,200                  | 3,300               |
| Empl. Bene - Health Insurance              | 184,750           | 138,861           | 230,000              | 205,000                | 210,000             |
| Empl. Bene.- Unemployment                  | 0                 | 0                 | 0                    | 0                      | 0                   |
| Empl. Bene - Cellphone Stipend             | 604               | 604               | 500                  | 600                    | 800                 |
|                                            | <b>1,087,854</b>  | <b>1,106,830</b>  | <b>1,210,750</b>     | <b>1,127,800</b>       | <b>1,214,300</b>    |
| <b>Supplies &amp; Bldg. Maintenance</b>    |                   |                   |                      |                        |                     |
| Office/Building Supplies                   | 7,884             | 9,076             | 9,000                | 9,000                  | 10,000              |
| Postage                                    | 8,665             | 6,233             | 7,000                | 5,500                  | 6,000               |
| Telephone                                  | 16,496            | 16,870            | 17,000               | 16,500                 | 0                   |
| Utilities                                  | 311,219           | 328,448           | 340,000              | 355,000                | 372,000             |
|                                            | <b>344,264</b>    | <b>360,627</b>    | <b>373,000</b>       | <b>386,000</b>         | <b>388,000</b>      |
| <b>Services</b>                            |                   |                   |                      |                        |                     |
| Advertising                                | 285               | 174               | 300                  | 600                    | 700                 |
| Insurance                                  | 117,372           | 112,706           | 142,400              | 149,900                | 160,400             |
| Subscription and Dues                      | 5,051             | 3,686             | 5,000                | 5,000                  | 5,300               |
| Legal                                      | 57                | 89                | 100                  | 50                     | 100                 |
| Professional/Contractual                   | 504,464           | 210,532           | 220,000              | 115,000                | 295,300             |
| Professional/Contractual - Treatment Plant | 0                 | 0                 | 0                    | 0                      | 100,000             |
| Travel/Meetings                            | 0                 | 0                 | 500                  | 500                    | 500                 |
| Training                                   | 232               | 4,027             | 4,500                | 4,500                  | 5,000               |
| Rent                                       | 25,548            | 341               | 1,000                | 1,300                  | 1,500               |
| Uniform Services                           | 2,921             | 6,854             | 6,000                | 3,000                  | 4,000               |
| Misc. Expenses                             | 99                | 195               | 100                  | 220                    | 200                 |
| Election Expense                           | 0                 | 0                 | 0                    | 0                      | 0                   |
| RMU Billing Svs                            | 187,665           | 187,464           | 181,500              | 172,000                | 216,291             |
| Technology Services                        | 0                 | 0                 | 0                    | 0                      | 30,190              |
|                                            | <b>843,693</b>    | <b>526,067</b>    | <b>561,400</b>       | <b>452,070</b>         | <b>819,481</b>      |
| <b>Maintenance &amp; Improvements</b>      |                   |                   |                      |                        |                     |
| Petroleum Products                         | 68,163            | 60,904            | 60,000               | 48,000                 | 55,000              |
| Small Tools                                | 2,989             | 1,286             | 3,000                | 9,500                  | 8,000               |
| Vehicle/Equip Repairs & Mntc.              | 101,138           | 93,697            | 78,000               | 56,000                 | 70,000              |
| Machine Maintenance                        | 0                 | 6                 | 0                    | 0                      | 0                   |
| Materials (Sewer)                          | 330,377           | 368,350           | 330,000              | 305,000                | 400,000             |
| Treatment Plant Maintenance                | 268,351           | 125,141           | 180,000              | 130,000                | 150,000             |
| Pretreatment                               | 5,925             | 4,042             | 0                    | 0                      | 0                   |
| Building Repairs & Maint                   | 8,351             | 0                 | 5,000                | 4,000                  | 5,000               |
| Chemicals                                  | 0                 | 0                 | 20,000               | 15,000                 | 20,000              |
|                                            | <b>785,295</b>    | <b>653,426</b>    | <b>676,000</b>       | <b>567,500</b>         | <b>708,000</b>      |
| <b>Capital Expenditures</b>                |                   |                   |                      |                        |                     |
| Grant Expense                              | 0                 | 0                 | 0                    | 0                      | 0                   |
| Equipment                                  | 17,931            | 146,435           | 170,000              | 161,000                | 600,000             |
| Vehicles                                   | 0                 | 0                 | 0                    | 0                      | 0                   |
| Lease Purchase                             | 396,738           | 429,526           | 155,000              | 470,000                | 685,000             |
| Building & Grounds                         | (2,302)           | 1,899             | 1,500                | 20,000                 | 10,000              |
| Debt Service Expense                       | 512,909           | 1,901,352         | 1,900,000            | 1,540,000              | 1,570,000           |
| Sewer System                               | 1,818             | 0                 | 0                    | 0                      | 700,000             |
| Interest Expense/Bond Issuance             | 24,665            | 1,741             | 0                    | 0                      | 0                   |
| Treatment Plant Upgrade                    | 6,302,181         | 1,102,915         | 0                    | 0                      | 0                   |
| Depreciation Expense                       | 840,358           | 780,336           | 0                    | 0                      | 0                   |
|                                            | <b>8,094,298</b>  | <b>4,364,205</b>  | <b>2,226,500</b>     | <b>2,191,000</b>       | <b>3,565,000</b>    |
| <b>TOTAL SEWER EXPENDITURES</b>            | <b>11,155,404</b> | <b>7,011,155</b>  | <b>5,047,650</b>     | <b>4,724,370</b>       | <b>6,694,781</b>    |

# **ENVIRONMENTAL SERVICES FUND**

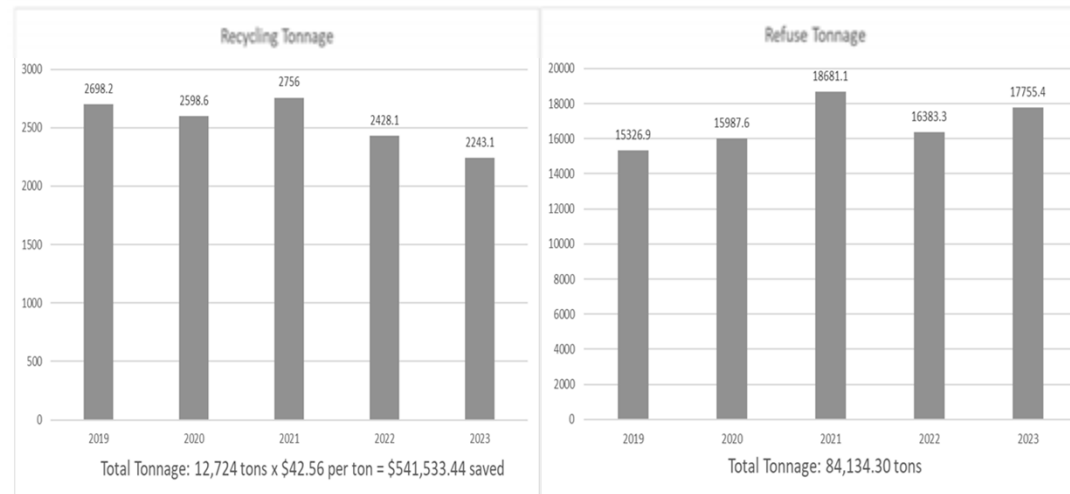
## ENVIRONMENTAL SERVICES FUND

The Environmental Services Department is responsible for providing solid waste management services for the residents and businesses throughout the City of Rolla. Additional duties include providing vehicle and equipment maintenance and repair services to the City's fleet. Other functions of the Department include operation of a landscape waste disposal facility, a household hazardous waste (HHW) facility, etc. As administrative service provider to the Phelps County Landfill Board, the Department Director oversees the operational contract for the Phelps County Transfer Station and monitors/maintains closed landfills in Phelps County. The Director also serves as liaison to the Missouri Department of Natural Resources.

The Department is comprised of three Divisions consisting of 30 personnel. 1) The Sanitation Division provides services for the collection of residential, commercial and industrial wastes; 2) the Recycling Division operates the Recycling Center and provides collection, processing and marketing of specific recyclables. The Recycling Division also operates the household hazardous waste program and electronics recycling service; 3) the Vehicle Maintenance Division provides preventative maintenance and repair services for the City's vehicle and equipment fleet of approximately one hundred eighty seven (187) pieces. The division also carries the added responsibility of assisting Phelps County Landfill Board with its equipment.

The Department is operated as an enterprise/proprietary fund receiving revenues primarily from fees charged for services and from commodities (recyclable) that are collected, separated and sold. The majority of revenue is received through fees charged for services provided.

The following chart reflects refuse and recycling tonnage over past 5 years, also showing estimated amount saved through recycling program. Savings through recycling will increase over the next few years due to increase of disposal fees for refuse. Currently at \$59.00 per ton for refuse disposal.



**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**City of Rolla**  
**ENVIRONMENTAL SERVICES FUND**  
**Fiscal Year 2024 - 2025**

|                                                 | <b>Audit<br/>2022</b> | <b>Audit<br/>2023</b> | <b>Estimated<br/>2024</b> | <b>Proposed<br/>2025</b> |
|-------------------------------------------------|-----------------------|-----------------------|---------------------------|--------------------------|
| <b>REVENUES</b>                                 |                       |                       |                           |                          |
| Charges for Services                            | 3,203,382             | 3,437,761             | 3,905,565                 | 3,975,500                |
| Recyclable Sales                                | 406,002               | 160,299               | 215,000                   | 230,000                  |
| Grant Revenue                                   | 2,904                 | 0                     | 28,000                    | 0                        |
| Misc. Income (Veh. Mntc.)                       | 347,765               | 372,969               | 371,000                   | 370,000                  |
| Lease Purchase Rev                              | 0                     | 0                     | 0                         | 0                        |
| Other Income                                    | 166,616               | 105,583               | 97,525                    | 86,500                   |
| <b>Total Revenues</b>                           | <b>4,126,669</b>      | <b>4,076,611</b>      | <b>4,617,090</b>          | <b>4,662,000</b>         |
| <b>EXPENDITURES</b>                             |                       |                       |                           |                          |
| Recycling Division                              | 522,801               | 585,013               | 470,233                   | 507,765                  |
| Sanitation Division                             | 2,789,037             | 3,128,514             | 3,298,150                 | 3,229,803                |
| Vehicle Maintenance Division                    | 492,478               | 507,817               | 551,640                   | 591,395                  |
| <b>Total Expenditures</b>                       | <b>3,804,315</b>      | <b>4,221,344</b>      | <b>4,320,023</b>          | <b>4,328,963</b>         |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES</b> | <b>322,354</b>        | <b>(144,733)</b>      | <b>297,067</b>            | <b>333,037</b>           |
| <b>FUND TRANSFERS</b>                           |                       |                       |                           |                          |
| To General Fund                                 | (231,000)             | (200,000)             | (215,800)                 | (236,975)                |
| <b>TOTAL REVENUES OVER<br/>EXPENDITURES</b>     | <b>91,354</b>         | <b>(344,733)</b>      | <b>81,267</b>             | <b>96,062</b>            |
| <b>BEGINNING CASH BALANCE (10/1)</b>            | <b>2,283,430</b>      | <b>2,374,783</b>      | <b>2,030,050</b>          | <b>2,111,317</b>         |
| <b>ENDING CASH BALANCE (9/30)</b>               | <b>2,374,783</b>      | <b>2,030,050</b>      | <b>2,111,317</b>          | <b>2,207,379</b>         |
| <b>EXPENDITURES BY CATEGORY</b>                 |                       |                       |                           |                          |
| Personnel                                       | 1,627,668             | 1,622,238             | 1,772,665                 | 1,890,125                |
| Supplies & Bldg. Mntc.                          | 36,008                | 31,210                | 35,015                    | 33,740                   |
| Services                                        | 970,198               | 940,129               | 1,236,775                 | 1,362,748                |
| Maintenance & Imp.                              | 683,491               | 740,068               | 694,550                   | 701,850                  |
| Capital Expenditures                            | 486,950               | 887,699               | 581,018                   | 340,500                  |
| <b>Total Expenditures</b>                       | <b>3,804,315</b>      | <b>4,221,344</b>      | <b>4,320,023</b>          | <b>4,328,963</b>         |

# CITY OF ROLLA

## ENVIRONMENTAL SERVICES REVENUE PROJECTIONS

|                             | <u>FY 2022 Actual</u>  | <u>FY 2023 Actual</u>  | <u>FY 2024 Projected</u> | <u>FY 2025 Proposed</u> |
|-----------------------------|------------------------|------------------------|--------------------------|-------------------------|
| Federal & State Grants      | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Reimbursements              | \$ 5,933.59            | \$ 5,637.76            | \$ 7,200.00              | \$ 7,000.00             |
| Landfill Admin Payment      | \$ 79,079.54           | \$ 68,385.56           | \$ 41,025.00             | \$ 32,000.00            |
| Grant Revenue               | \$ 2,903.75            | \$ -                   | \$ 28,000.00             | \$ -                    |
| Recyclables                 | \$ 406,002.28          | \$ 160,298.90          | \$ 215,000.00            | \$ 230,000.00           |
| Sanitation Fees-Commercial  | \$ 1,286,643.35        | \$ 1,451,266.41        | \$ 1,650,000.00          | \$ 1,660,000.00         |
| Sanitation Fees-Residential | \$ 1,455,159.59        | \$ 1,490,076.03        | \$ 1,605,000.00          | \$ 1,630,000.00         |
| Add'l Sanitation Bag        | \$ 2,753.20            | \$ 2,475.00            | \$ 2,200.00              | \$ 2,300.00             |
| Sanitation Fees-Other       | \$ 455,840.05          | \$ 490,748.16          | \$ 645,000.00            | \$ 680,000.00           |
| Shredded Paper              | \$ 2,045.72            | \$ 2,315.00            | \$ 2,500.00              | \$ 2,400.00             |
| Sticker Sales               | \$ 940.00              | \$ 880.00              | \$ 865.00                | \$ 800.00               |
| Waste Oil Sales             | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Lease Purchase Rev          | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Interest Income             | \$ 3,651.49            | \$ 24,225.60           | \$ 25,000.00             | \$ 17,000.00            |
| Sale of property            | \$ 4,305.00            | \$ 12,430.00           | \$ 31,000.00             | \$ 30,000.00            |
| In-House Maintenance Svs    | \$ 347,765.44          | \$ 372,968.67          | \$ 371,000.00            | \$ 370,000.00           |
| Land Lease Revenue          | \$ 500.00              | \$ 500.00              | \$ 500.00                | \$ 500.00               |
| Miscellaneous Income        | \$ -                   | \$ 41.99               | \$ -                     | \$ -                    |
| Gain/Loss of Asset Disposal | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Due to/from Fund            | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Contri to/from General Fd   | \$ (231,000.00)        | \$ (200,000.00)        | \$ (215,800.00)          | \$ (236,975.00)         |
| <b>FUND TOTAL</b>           | <b>\$ 3,822,523.00</b> | <b>\$ 3,882,249.08</b> | <b>\$ 4,408,490.00</b>   | <b>\$ 4,425,025.00</b>  |

# ENVIRONMENTAL SERVICES FUND

## Recycling Center Expenditures

| ACCOUNT TITLE                        | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|--------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>PERSONNEL</b>                     |                   |                   |                    |                      |                     |
| Salary & Wages- Full time            | 206,174           | 195,392           | 212,000            | 227,000              | 239,000             |
| Salary & Wages- Part time            | 1,646             | 0                 | 0                  | 0                    | 0                   |
| Salary & Wages- Overtime             | 2,767             | 2,458             | 3,500              | 2,000                | 3,000               |
| Empl. Bene.- FICA                    | 14,945            | 13,613            | 14,000             | 14,000               | 14,800              |
| Empl. Bene.- LAGERS                  | 18,690            | 14,601            | 17,500             | 19,000               | 22,500              |
| Empl. Bene. - Life/Disability        | 1,017             | 1,004             | 1,200              | 1,150                | 1,200               |
| Empl. Bene. - Health Insurance       | 37,259            | 31,818            | 45,000             | 45,000               | 47,250              |
| Empl. Bene. - Unemployment           | 0                 | 0                 | 500                | 0                    | 500                 |
| Empl. Bene. - Cellphone Stipend      | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                      | <b>282,498</b>    | <b>258,887</b>    | <b>293,700</b>     | <b>308,150</b>       | <b>328,250</b>      |
| <b>SUPPLIES &amp; BUILDING MAINT</b> |                   |                   |                    |                      |                     |
| Office/Building Supplies             | 1,544             | 425               | 2,000              | 2,000                | 2,000               |
| Postage                              | 3                 | 1                 | 30                 | 0                    | 30                  |
| Telephone                            | 453               | 340               | 475                | 425                  | 0                   |
| Utilities                            | 9,030             | 8,245             | 8,800              | 9,200                | 9,500               |
|                                      | <b>11,030</b>     | <b>9,011</b>      | <b>11,305</b>      | <b>11,625</b>        | <b>11,530</b>       |
| <b>SERVICES</b>                      |                   |                   |                    |                      |                     |
| Advertising                          | 1,358             | 965               | 2,000              | 1,000                | 2,000               |
| Insurance                            | 21,493            | 23,821            | 29,000             | 32,400               | 34,675              |
| Subscriptions & Dues                 | 0                 | 0                 | 300                | 0                    | 300                 |
| Professional/Contractual             | 14,377            | 13,631            | 14,500             | 14,000               | 11,670              |
| Travel/Meetings                      | 175               | 28                | 300                | 0                    | 300                 |
| Training                             | 375               | 0                 | 350                | 0                    | 350                 |
| Rentals                              | 0                 | 202               | 250                | 0                    | 250                 |
| Uniform Replacement                  | 883               | 893               | 1,200              | 1,150                | 1,200               |
| Miscellaneous                        | 0                 | 0                 | 0                  | 0                    | 0                   |
| Technology Services                  | 0                 | 0                 | 0                  | 0                    | 11,840              |
|                                      | <b>38,662</b>     | <b>39,540</b>     | <b>47,900</b>      | <b>48,550</b>        | <b>62,585</b>       |
| <b>MAINTENANCE &amp; IMP.</b>        |                   |                   |                    |                      |                     |
| Petroleum Products                   | 41,700            | 32,347            | 38,000             | 24,000               | 28,000              |
| Small Tools                          | 75                | 161               | 200                | 150                  | 200                 |
| Building Repairs & Mntc.             | 9,735             | 8,049             | 9,000              | 4,000                | 8,000               |
| Vehicle & Equip Repairs & Mntc.      | 58,950            | 105,414           | 50,000             | 42,000               | 50,000              |
| Machine Maint                        | 0                 | 0                 | 200                | 0                    | 200                 |
| Materials (Recycling)                | 12,939            | 17,638            | 14,500             | 9,000                | 13,000              |
|                                      | <b>123,399</b>    | <b>163,611</b>    | <b>111,900</b>     | <b>79,150</b>        | <b>99,400</b>       |
| <b>CAPITAL EXPENDITURES</b>          |                   |                   |                    |                      |                     |
| Grant Expense                        | 35                | 10,492            | 5,000              | 17,758               | 0                   |
| Equipment                            | 475               | 40,503            | 0                  | 0                    | 0                   |
| Vehicle                              | 0                 | 0                 | 0                  | 5,000                | 0                   |
| Lease Purchase                       | 0                 | 0                 | 0                  | 0                    | 0                   |
| Building & Grounds                   | 0                 | 433               | 5,000              | 0                    | 6,000               |
| Depreciation Expense                 | 66,703            | 62,536            | 0                  | 0                    | 0                   |
|                                      | <b>67,213</b>     | <b>113,964</b>    | <b>10,000</b>      | <b>22,758</b>        | <b>6,000</b>        |
| <b>TOTAL RECYCLING EXPEND</b>        | <b>522,801</b>    | <b>585,013</b>    | <b>474,805</b>     | <b>470,233</b>       | <b>507,765</b>      |



# ENVIRONMENTAL SERVICES FUND

## Sanitation Expenditures

| ACCOUNT TITLE                        | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|--------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>PERSONNEL</b>                     |                   |                   |                    |                      |                     |
| Salary & Wages- Full time            | 740,721           | 812,476           | 850,000            | 825,000              | 860,000             |
| Salary & Wages- Part time            | 65,254            | 55,183            | 42,000             | 42,000               | 55,000              |
| Salary & Wages- Overtime             | 8,218             | 7,733             | 6,000              | 9,000                | 9,000               |
| Empl. Bene.- FICA                    | 57,375            | 61,491            | 63,000             | 58,000               | 64,000              |
| Empl. Bene.- LAGERS                  | 64,476            | 66,949            | 71,000             | 65,000               | 80,025              |
| Empl. Bene. - Life/Disability        | 3,430             | 3,398             | 3,650              | 3,650                | 3,650               |
| Empl. Bene. - Health Insurance       | 194,317           | 141,154           | 225,000            | 225,000              | 235,000             |
| Empl. Bene. - Unemployment           | 0                 | 308               | 500                | 0                    | 500                 |
| Empl. Bene. - Cellphone Stipend      | 905               | 855               | 900                | 900                  | 900                 |
|                                      | <b>1,134,696</b>  | <b>1,149,547</b>  | <b>1,262,050</b>   | <b>1,228,550</b>     | <b>1,308,075</b>    |
| <b>SUPPLIES &amp; BUILDING MAINT</b> |                   |                   |                    |                      |                     |
| Office/Building Supplies             | 5,274             | 4,660             | 5,500              | 5,000                | 5,000               |
| Postage                              | 973               | 998               | 975                | 1,040                | 1,000               |
| Telephone                            | 2,503             | 1,242             | 2,000              | 1,450                | 0                   |
| Utilities                            | 7,623             | 7,349             | 8,000              | 7,500                | 8,000               |
|                                      | <b>16,373</b>     | <b>14,249</b>     | <b>16,475</b>      | <b>14,990</b>        | <b>14,000</b>       |
| <b>SERVICES</b>                      |                   |                   |                    |                      |                     |
| Advertising                          | 956               | 1,405             | 1,000              | 1,400                | 1,200               |
| Insurance                            | 51,007            | 62,755            | 73,075             | 90,900               | 97,263              |
| Subscription & Dues                  | 96                | 0                 | 500                | 50                   | 50                  |
| Professional/Contractual             | 11,578            | 9,129             | 11,000             | 12,600               | 10,995              |
| Travel/Meetings                      | 0                 | 221               | 200                | 0                    | 200                 |
| Training Expense                     | 315               | 5,190             | 3,600              | 3,200                | 3,600               |
| Uniform Services                     | 6,832             | 5,499             | 6,000              | 6,000                | 6,000               |
| Miscellaneous Expenses               | 0                 | 35                | 50                 | 100                  | 50                  |
| RMU Billing                          | 80,674            | 80,540            | 76,575             | 76,500               | 89,000              |
| Landfill Contributions               | 764,612           | 721,400           | 875,000            | 975,000              | 1,015,000           |
| Technology Services                  | 0                 | 0                 | 0                  | 0                    | 42,570              |
|                                      | <b>916,071</b>    | <b>886,174</b>    | <b>1,047,000</b>   | <b>1,165,750</b>     | <b>1,265,928</b>    |
| <b>MAINTENANCE &amp; IMP.</b>        |                   |                   |                    |                      |                     |
| Petroleum Products                   | 147,046           | 139,765           | 145,000            | 145,000              | 152,000             |
| Small Tools                          | 836               | 1,207             | 800                | 800                  | 800                 |
| Building Repairs & Mntc.             | 608               | 2,082             | 2,500              | 2,000                | 2,500               |
| Vehicle & Equip Repairs & Mntc.      | 155,359           | 164,652           | 135,000            | 175,000              | 160,000             |
| Machine Maintenance                  | 914               | 1,309             | 1,700              | 2,500                | 4,000               |
| Materials (Solid Waste)              | 8,628             | 9,739             | 10,000             | 8,000                | 10,000              |
|                                      | <b>313,391</b>    | <b>318,754</b>    | <b>295,000</b>     | <b>333,300</b>       | <b>329,300</b>      |
| <b>CAPITAL EXPENDITURES</b>          |                   |                   |                    |                      |                     |
| Equipment                            | 115,802           | 119,722           | 110,000            | 90,000               | 120,000             |
| Vehicles                             | 0                 | 359,626           | 612,000            | 465,560              | 180,500             |
| Lease Purchase                       | 0                 | 0                 | 0                  | 0                    | 0                   |
| Building & Grounds                   | 0                 | 0                 | 12,000             | 0                    | 12,000              |
| Depreciation Expense                 | 292,704           | 280,442           | 0                  | 0                    | 0                   |
|                                      | <b>408,506</b>    | <b>759,790</b>    | <b>734,000</b>     | <b>555,560</b>       | <b>312,500</b>      |
| <b>TOTAL SANITATION EXPEND</b>       | <b>2,789,037</b>  | <b>3,128,514</b>  | <b>3,354,525</b>   | <b>3,298,150</b>     | <b>3,229,803</b>    |

# ENVIRONMENTAL SERVICES FUND

## Vehicle Maintenance

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 134,483           | 149,197           | 153,875            | 153,500              | 162,000             |
| Salary & Wages - Part time              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Salary & Wages- Overtime                | 0                 | 0                 | 100                | 0                    | 200                 |
| Empl. Bene.- FICA                       | 9,103             | 9,588             | 9,500              | 8,765                | 9,600               |
| Empl. Bene.- LAGERS                     | 13,570            | 13,618            | 12,500             | 12,700               | 15,000              |
| Empl. Bene. - Life/Disability           | 653               | 684               | 700                | 700                  | 700                 |
| Empl. Bene. - Health Insurance          | 52,363            | 40,415            | 60,000             | 60,000               | 66,000              |
| Empl. Bene. - Unemployment              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene - Cellphone Stipend          | 302               | 302               | 300                | 300                  | 300                 |
|                                         | <b>210,475</b>    | <b>213,804</b>    | <b>236,975</b>     | <b>235,965</b>       | <b>253,800</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Office/Building Supplies                | 879               | 228               | 700                | 600                  | 700                 |
| Postage                                 | 0                 | 0                 | 10                 | 0                    | 10                  |
| Telephone                               | 103               | 372               | 450                | 400                  | 0                   |
| Utilities                               | 7,623             | 7,349             | 7,400              | 7,400                | 7,500               |
|                                         | <b>8,605</b>      | <b>7,949</b>      | <b>8,560</b>       | <b>8,400</b>         | <b>8,210</b>        |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 0                 | 0                 | 100                | 0                    | 100                 |
| Insurance                               | 6,843             | 8,976             | 10,000             | 12,475               | 13,350              |
| Dues & Subscriptions                    | 3,423             | 4,331             | 7,600              | 9,000                | 13,000              |
| Professional/contractual                | 4,493             | 500               | 600                | 200                  | 475                 |
| Travel/Meetings                         | 0                 | 0                 | 100                | 0                    | 100                 |
| Rent                                    | 0                 | 0                 | 0                  | 0                    | 0                   |
| Uniform Services                        | 706               | 608               | 700                | 800                  | 750                 |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 6,460               |
|                                         | <b>15,466</b>     | <b>14,415</b>     | <b>19,100</b>      | <b>22,475</b>        | <b>34,235</b>       |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Shop Supplies                           | 243,862           | 255,942           | 245,000            | 280,000              | 270,000             |
| Petroleum Products                      | 1,234             | 847               | 1,000              | 1,000                | 1,050               |
| Misc. Expense                           | 0                 | 0                 | 50                 | 0                    | 50                  |
| Small Tools                             | 314               | 214               | 500                | 450                  | 800                 |
| Building & Equip Repairs & Mntc.        | 578               | 288               | 700                | 350                  | 750                 |
| Vehicle Repairs & Mntc.                 | 713               | 413               | 500                | 300                  | 500                 |
|                                         | <b>246,701</b>    | <b>257,704</b>    | <b>247,750</b>     | <b>282,100</b>       | <b>273,150</b>      |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 2,057             | 4,770             | 3,000              | 2,700                | 18,000              |
| Vehicles                                | 0                 | 0                 | 0                  | 0                    | 0                   |
| Building & Grounds                      | 0                 | 0                 | 4,000              | 0                    | 4,000               |
| Depreciation Expense                    | 9,175             | 9,175             | 0                  | 0                    | 0                   |
|                                         | <b>11,232</b>     | <b>13,945</b>     | <b>7,000</b>       | <b>2,700</b>         | <b>22,000</b>       |
| <b>TOTAL VEHICLE MAINT. EXPEND</b>      | <b>492,478</b>    | <b>507,817</b>    | <b>519,385</b>     | <b>551,640</b>       | <b>591,395</b>      |

# **AIRPORT FUND**

## AIRPORT FUND

Rolla National Airport is located 15 miles north of Rolla consisting of nearly 1,370 acres with 70+ based aircraft and approximately 17,000 flight operations. Airport facilities consist of two 5,500' runways (Runways 4/22 and 13/31), a partial parallel taxiway, apron areas with tie-downs, eight individual hangars (25 hangar units owned by the City), a pilot's lounge, maintenance buildings and an underground fuel farm (installed in 2003).

RNA costs approximately \$900,000 per year to operate (depending on planned capital improvements) and is funded primarily by fuel sales of \$400,000, hangar rents of \$95,000, and a multi-year agricultural lease (\$47,000). The Street Fund provides an average annual subsidy of approximately \$200,000 depending on grant projects underway. Virtually all capital maintenance projects at the Airport are funded primarily by State and Federal grants with local matching funds of 5 – 10%. The City entered into a solar lease in 2024 for up to 385 acres of airport property. That lease is currently in the "due diligence" phase and generates \$30/acre in revenue.

The City sells Phillips 66 branded aviation gas that is purchased through Arrow Energy out of Salline, MI. Net income off of fuel sales is approximately \$100,000 and prices are adjusted monthly based on market conditions with a \$.80 - \$1.25 margin per gallon sold.

The City staffs the Airport with 2 full-time personnel and 3-4 part-time employees who cut and maintain approximately 100 acres of land and provide fuel service using two mobile gas trucks. A new in-ground fuel farm system was installed in 2003 which was initially financed for 8 years.

Brewer Science and Baron Aviation (a Fedex contractor) are the largest employer at the Airport, but the Airport is used regularly by Kingsford Charcoal, MO S&T, PCRM, Wal-Mart, and others – including government agencies, elected officials, and military services. The Airport is also considered a primary mobilization facility by SEMA for earthquake preparedness.

### Fuel Sales (Gallons Sold Per Calendar Year)

|      | 100LL | Jet A  | Total  |
|------|-------|--------|--------|
| 2017 | 26670 | 49384  | 76054  |
| 2018 | 19109 | 78673  | 97782  |
| 2019 | 1929  | 61624  | 63553  |
| 2020 | 14543 | 58903  | 73446  |
| 2021 | 17203 | 90698  | 107901 |
| 2022 | 16189 | 92704  | 108893 |
| 2023 | 17564 | 105015 | 122579 |

**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**AIRPORT FUND**  
**City of Rolla**  
**Fiscal Year 2024 - 2025**

|                                                 | <b><u>Audit<br/>2022</u></b> | <b><u>Audit<br/>2023</u></b> | <b><u>Estimated<br/>2024</u></b> | <b><u>Proposed<br/>2025</u></b> |
|-------------------------------------------------|------------------------------|------------------------------|----------------------------------|---------------------------------|
| <b>REVENUES</b>                                 |                              |                              |                                  |                                 |
| Charges for Services                            | 485,250                      | 529,323                      | 415,000                          | 400,000                         |
| Other Income                                    | 139,467                      | 242,355                      | 149,300                          | 153,100                         |
| Grants                                          | 47,940                       | 75,000                       | 23,750                           | 251,750                         |
| Lease Proceeds                                  | 67,918                       | 0                            | 0                                | 0                               |
| <b>Total Revenues</b>                           | <b>740,576</b>               | <b>846,678</b>               | <b>588,050</b>                   | <b>804,850</b>                  |
| <b>EXPENDITURES</b>                             |                              |                              |                                  |                                 |
| Personnel                                       | 177,424                      | 195,312                      | 203,250                          | 215,950                         |
| Supplies & Bldg. Maintenance                    | 19,629                       | 16,806                       | 14,900                           | 13,500                          |
| Services                                        | 468,245                      | 474,576                      | 438,510                          | 654,010                         |
| Maintenance & Improvements                      | 46,680                       | 42,356                       | 38,800                           | 42,500                          |
| Capital Expenditures                            | 195,722                      | 110,392                      | 231,250                          | 133,000                         |
| <b>Total Expenditures</b>                       | <b>907,701</b>               | <b>839,442</b>               | <b>926,710</b>                   | <b>1,058,960</b>                |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES</b> | <b>(167,125)</b>             | <b>7,237</b>                 | <b>(338,660)</b>                 | <b>(254,110)</b>                |
| <b>FUND TRANSFERS</b>                           |                              |                              |                                  |                                 |
| From Street Fund                                | 326,000                      | 230,000                      | 300,000                          | 195,000                         |
| From General Fund                               | (35,000)                     | (35,000)                     | (47,400)                         | (48,800)                        |
| <b>TOTAL REVENUES OVER<br/>EXPENDITURES</b>     | <b>123,875</b>               | <b>202,237</b>               | <b>(86,060)</b>                  | <b>(107,910)</b>                |
| <b>BEGINNING FUND BALANCE (10/1)</b>            | <b>(126,355)</b>             | <b>(2,479)</b>               | <b>199,757</b>                   | <b>113,697</b>                  |
| <b>ENDING FUND BALANCE (9/30)</b>               | <b>(2,479)</b>               | <b>199,757</b>               | <b>113,697</b>                   | <b>5,787</b>                    |
| <b>FOOTNOTES:</b>                               |                              |                              |                                  |                                 |
| <b>RESTRICTED CASH</b>                          | <b>-</b>                     | <b>-</b>                     | <b>-</b>                         | <b>-</b>                        |
| <b>PROJECTED UNRESTRICTED CASH</b>              | <b>(2,479)</b>               | <b>199,757</b>               | <b>113,697</b>                   | <b>5,787</b>                    |

# CITY OF ROLLA

## AIRPORT REVENUE PROJECTIONS

| <u>Account Titles</u>          | <u>FY 2022 Actual</u>  | <u>FY 2023 Actual</u>  | <u>FY 2024 Estimated</u> | <u>FY 2025 Proposed</u> |
|--------------------------------|------------------------|------------------------|--------------------------|-------------------------|
| Federal and State Grants       | \$ 47,940.21           | \$ 75,000.00           | \$ 23,750.00             | \$ 251,750.00           |
| Reimbursements                 | \$ 4,578.10            | \$ 120,129.46          | \$ 4,800.00              | \$ 5,000.00             |
| Transfer to/from Other Funds   | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Fuel Sales                     | \$ 485,250.47          | \$ 529,323.04          | \$ 415,000.00            | \$ 400,000.00           |
| Lease (Loan) Proceeds/Bond-COP | \$ 67,918.24           | \$ -                   | \$ -                     | \$ -                    |
| Hangar/Lease Income            | \$ 108,679.67          | \$ 113,150.47          | \$ 135,000.00            | \$ 142,000.00           |
| Rent income                    | \$ 6,536.34            | \$ 8,006.57            | \$ 4,800.00              | \$ 4,800.00             |
| Interest income                | \$ 212.04              | \$ 929.56              | \$ 1,600.00              | \$ 1,200.00             |
| Sale of Property               | \$ 19,461.00           | \$ -                   | \$ 3,000.00              | \$ -                    |
| Miscellaneous income           | \$ -                   | \$ 139.36              | \$ 100.00                | \$ 100.00               |
| Contri. to General Fund        | \$ (35,000.00)         | \$ (35,000.00)         | \$ (47,400.00)           | \$ (48,800.00)          |
| Contri. from Street Fund       | \$ 326,000.00          | \$ 230,000.00          | \$ 300,000.00            | \$ 195,000.00           |
| <b>FUND TOTAL</b>              | <b>\$ 1,031,576.07</b> | <b>\$ 1,041,678.46</b> | <b>\$ 840,650.00</b>     | <b>\$ 951,050.00</b>    |

# AIRPORT FUND

## Airport Expenditures

|                                         | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 84,946            | 93,236            | 98,400             | 100,500              | 106,000             |
| Salary & Wages- Part time               | 61,748            | 72,068            | 73,000             | 68,000               | 72,000              |
| Salary & Wages- Overtime                | 0                 | 516               | 500                | 300                  | 500                 |
| Empl. Bene.- FICA                       | 10,642            | 12,072            | 12,600             | 12,600               | 13,300              |
| Empl. Bene.- LAGERS                     | 8,558             | 8,732             | 8,200              | 8,400                | 10,000              |
| Empl. Bene. - Life/Disability           | 420               | 439               | 450                | 450                  | 450                 |
| Empl. Bene. - Health Insurance          | 11,110            | 8,250             | 14,000             | 13,000               | 13,700              |
| Empl. Bene. - Unemployment              | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>177,424</b>    | <b>195,312</b>    | <b>207,150</b>     | <b>203,250</b>       | <b>215,950</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Office/Building Supplies                | 1,742             | 2,635             | 3,000              | 2,700                | 3,000               |
| Postage                                 | 62                | 25                | 100                | 100                  | 100                 |
| Telephone                               | 4,778             | 4,052             | 4,500              | 2,100                | 0                   |
| Utilities                               | 13,047            | 10,093            | 11,000             | 10,000               | 10,400              |
|                                         | <b>19,629</b>     | <b>16,806</b>     | <b>18,600</b>      | <b>14,900</b>        | <b>13,500</b>       |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Av Gas/Jet Fuel                         | 412,645           | 423,377           | 460,000            | 350,000              | 320,000             |
| Advertising                             | 19                | 249               | 300                | 100                  | 300                 |
| Insurance                               | 22,729            | 24,917            | 33,125             | 41,900               | 44,800              |
| Dues & Subscriptions                    | 568               | 338               | 600                | 1,500                | 1,500               |
| Sales Excise Tax                        | 22,082            | 23,283            | 25,200             | 20,000               | 18,000              |
| Professional/Contractual                | 9,604             | 1,818             | 100,000            | 25,000               | 265,000             |
| Travel/Meetings                         | 0                 | 0                 | 0                  | 0                    | 0                   |
| Training                                | 590               | 594               | 600                | 0                    | 0                   |
| Uniform Services                        | 7                 | 0                 | 0                  | 10                   | 0                   |
| Miscellaneous Expenses                  | 0                 | 0                 | 0                  | 0                    | 0                   |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 4,410               |
|                                         | <b>468,245</b>    | <b>474,576</b>    | <b>619,825</b>     | <b>438,510</b>       | <b>654,010</b>      |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Petroleum Products                      | 10,090            | 9,523             | 10,000             | 7,000                | 8,000               |
| Small Tools                             | 14                | 1,273             | 1,500              | 1,300                | 1,500               |
| Equipment Repairs & Mntc.               | 24,544            | 19,852            | 18,000             | 14,000               | 15,000              |
| Vehicle Repairs & Mntc.                 | 9,093             | 6,104             | 8,500              | 15,000               | 16,000              |
| Machine Maintenance                     | 0                 | 0                 | 0                  | 0                    | 0                   |
| Building/Grounds Repair & Maint         | 2,939             | 5,603             | 1,500              | 1,500                | 2,000               |
|                                         | <b>46,680</b>     | <b>42,356</b>     | <b>39,500</b>      | <b>38,800</b>        | <b>42,500</b>       |
| <b>Capital Improvements</b>             |                   |                   |                    |                      |                     |
| Grant Expense                           | 22,192            | 0                 | 0                  | 0                    | 0                   |
| Equipment                               | 8,732             | 0                 | 12,000             | 10,750               | 0                   |
| Vehicles                                | 0                 | 0                 | 2,500              | 2,500                | 0                   |
| Lease Purchases                         | 88,943            | 107,500           | 95,000             | 108,000              | 108,000             |
| Building & Grounds                      | 12,158            | 2,891             | 90,000             | 110,000              | 25,000              |
| Bond Exp                                | 63,697            | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>195,722</b>    | <b>110,392</b>    | <b>199,500</b>     | <b>231,250</b>       | <b>133,000</b>      |
| <b>TOTAL AIRPORT EXPEND.</b>            | <b>907,701</b>    | <b>839,442</b>    | <b>1,084,575</b>   | <b>926,710</b>       | <b>1,058,960</b>    |

# **CEMETERY FUND**



**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**CEMETERY TRUST FUND**  
**City of Rolla**  
**Fiscal Year 2024 - 2025**

|                                                 | <b>Audit<br/>2022</b> | <b>Audit<br/>2023</b> | <b>Estimated<br/>2024</b> | <b>Proposed<br/>2025</b> |
|-------------------------------------------------|-----------------------|-----------------------|---------------------------|--------------------------|
| <b>REVENUES</b>                                 |                       |                       |                           |                          |
| Eternal Care                                    | 10,000                | 16,460                | 15,230                    | 15,000                   |
| Other Income                                    | 10,946                | 4,599                 | 4,325                     | 4,400                    |
| <b>Total Revenues</b>                           | <b>20,946</b>         | <b>21,059</b>         | <b>19,555</b>             | <b>19,400</b>            |
| <b>EXPENDITURES</b>                             |                       |                       |                           |                          |
| Miscellaneous                                   | 0                     | 0                     | 0                         | 0                        |
| Capital Improvements                            | 6,381                 | 1,550                 | 10,000                    | 3,000                    |
| <b>Total Expenditures</b>                       | <b>6,381</b>          | <b>1,550</b>          | <b>10,000</b>             | <b>3,000</b>             |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES</b> | <b>14,565</b>         | <b>19,509</b>         | <b>9,555</b>              | <b>16,400</b>            |
| <b>FUND TRANSFERS</b>                           |                       |                       |                           |                          |
| From General Fund                               | 0                     | 0                     | 0                         | 0                        |
| To General Fund                                 | 0                     | 0                     | 0                         | 0                        |
| <b>TOTAL REVENUES OVER<br/>EXPENDITURES</b>     | <b>14,565</b>         | <b>19,509</b>         | <b>9,555</b>              | <b>16,400</b>            |
| <b>BEGINNING FUND BALANCE (10/1)</b>            | <b>316,211</b>        | <b>330,776</b>        | <b>350,285</b>            | <b>359,840</b>           |
| <b>ENDING FUND BALANCE (9/30)</b>               | <b>330,776</b>        | <b>350,285</b>        | <b>359,840</b>            | <b>376,240</b>           |

# CITY OF ROLLA

## CEMETERY REVENUE PROJECTIONS

| <u>Account Titles</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Estimated</u> | <u>2025 Proposed</u> |
|-----------------------|-----------------------|-----------------------|--------------------------|----------------------|
| Transfer from GF      | \$ -                  | \$ -                  | \$ -                     | \$ -                 |
| Interest income       | \$ 945.60             | \$ 4,598.95           | \$ 4,325.00              | \$ 4,400.00          |
| Eternal Care          | \$ 10,000.00          | \$ 16,460.00          | \$ 15,230.00             | \$ 15,000.00         |
| Miscellaneous income  | \$ 10,000.00          | \$ -                  | \$ -                     | \$ -                 |
|                       |                       |                       |                          | \$ -                 |
| <b>FUND TOTAL</b>     | <b>\$ 20,945.60</b>   | <b>\$ 21,058.95</b>   | <b>\$ 19,555.00</b>      | <b>\$ 19,400.00</b>  |

# CEMETERY FUND

## Cemetery Expenditures

| ACCOUNT TITLE                  | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|--------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Capital Expenditures</b>    |                   |                   |                    |                      |                     |
| Transfer to Parks              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Building & Grounds             | 6,381             | 1,550             | 8,000              | 10,000               | 3,000               |
|                                | <b>6,381</b>      | <b>1,550</b>      | <b>8,000</b>       | <b>10,000</b>        | <b>3,000</b>        |
| <b>TOTAL PARK EXPENDITURES</b> | <b>6,381</b>      | <b>1,550</b>      | <b>8,000</b>       | <b>10,000</b>        | <b>3,000</b>        |

# **STREET FUND**

## STREET/CAPITAL IMPROVEMENT FUND

The Street Division is comprised of nineteen full-time individuals as well as a three-to-five-member crew from the South Central Correctional Center in Licking who are assigned to operate and maintain the 111-mile street system. This includes various construction activities, pavement repair, concrete repairs of curbs and sidewalks, signals, pavement markings, mowing and snow removal. The Street Division also provides street sweeping for all curbed streets maintained by the City of Rolla. This division is supported solely from sales tax, state gasoline tax, and vehicle taxes. Our ½ cent Transportation Sales Tax funds the operations and maintenance while the ½ cent Capital Improvement Sales Tax and State taxes support our overlay and reconstruction program. In 2024/2025 it is estimated that the Street Department will be instrumental in the completion of Pine Street Reconstruction, 7 miles of overlays, 7 miles of surface sealing, and crack filling where necessary.

The Concrete Construction Crew is part of our Street Division but operates largely independently. Comprised of four individuals who are assigned to do concrete construction related activities, this division's primary objectives are the repair of sidewalks in Rolla. Sidewalk repairs are necessary to meet Americans with Disabilities (ADA) guidelines and the city's long-term goals.

The Traffic Division is part of our Street Division. This division is responsible for the installation, operation and maintenance of 3,120 street signs throughout the City as well as traffic signals located at over a dozen locations throughout Rolla. Pavement markings are applied at least once per year and more often in some high traffic areas.

The Engineering Division of Public Works provides administration, engineering surveys, plans, contract documents and inspection for all Public Works Activities. In addition, planning and day to day supervision of 36 staff members in Streets and Wastewater is also provided. This Division also assists other agencies within City government. Engineering projects include streets, sidewalks, sewer collection, storm sewer management and subdivision development review. This section of Engineering is currently staffed with 8 individuals and 1 part-time secretary.

The Mapping Section of this division also maintains a variety of facility maps and records which include; subdivisions, parcels, zoning, sewer, street, pavement management, flood plain and digital imagery. A computer based ArcINFO Geographic Information System (GIS) is used to develop and maintain this information providing quick and easy access to mapping and management data. This section of Engineering is currently staffed with 2 individuals. It is proposed in the budget to add 1 full-time position in the mapping department.

| ADA Ramps (1401 ramps total) |                                  |                    |
|------------------------------|----------------------------------|--------------------|
|                              | Completed<br>(per Calendar Year) | Total<br>Compliant |
| 2019                         | 86                               | 694                |
| 2020                         | 44                               | 738                |
| 2021                         | 19                               | 757                |
| 2022                         | 53                               | 810                |
| 2023                         | 45                               | 855                |

| Street Maintenance Completed |                                 |
|------------------------------|---------------------------------|
|                              | Miles<br>(per Calendar<br>Year) |
| 2019                         | 9.99                            |
| 2020                         | 5.96                            |
| 2021                         | 11.07                           |
| 2022                         | 2.73                            |
| 2023                         | 3.88                            |
| 2024 (Projected)             | 11.27                           |

**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**STREET/CAPITAL IMPROVEMENT FUND**  
**City of Rolla**  
**Fiscal Year 2024 - 2025**

|                                                 | <b><u>Audit<br/>2022</u></b> | <b><u>Audit<br/>2023</u></b> | <b><u>Estimated<br/>2024</u></b> | <b><u>Proposed<br/>2025</u></b> |
|-------------------------------------------------|------------------------------|------------------------------|----------------------------------|---------------------------------|
| <b>REVENUES</b>                                 |                              |                              |                                  |                                 |
| Taxes                                           | 6,046,224                    | 6,348,294                    | 6,493,000                        | 6,692,500                       |
| Grants                                          | 0                            | 500,000                      | 0                                | 696,000                         |
| Other Income                                    | 2,144,586                    | 1,723,622                    | 481,400                          | 825,400                         |
| Bond Proceeds                                   | 5,650,287                    | 0                            | 0                                | 0                               |
| TDD Reimbursements                              | 85,454                       | 10,000                       | 64,000                           | 85,000                          |
| <b>Total Revenues</b>                           | <b>13,926,551</b>            | <b>8,581,917</b>             | <b>7,038,400</b>                 | <b>8,298,900</b>                |
| <b>EXPENDITURES</b>                             |                              |                              |                                  |                                 |
| Personnel                                       | 2,028,084                    | 1,916,462                    | 2,214,200                        | 2,429,000                       |
| Supplies & Bldg. Maintenance                    | 47,192                       | 54,867                       | 51,875                           | 40,300                          |
| Services                                        | 220,048                      | 426,527                      | 381,150                          | 806,695                         |
| Maintenance & Improvements                      | 1,099,454                    | 1,106,523                    | 1,285,700                        | 1,505,500                       |
| Capital Expenditures                            | 6,025,677                    | 1,873,657                    | 2,310,000                        | 4,938,200                       |
| TDD Expenditures                                | 4,119,909                    | 180,727                      | 53,925                           | 75,000                          |
| <b>Total Expenditures</b>                       | <b>13,540,365</b>            | <b>5,558,762</b>             | <b>6,296,850</b>                 | <b>9,794,695</b>                |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES</b> | <b>386,186</b>               | <b>3,023,155</b>             | <b>741,550</b>                   | <b>(1,495,795)</b>              |
| <b>FUND TRANSFERS</b>                           |                              |                              |                                  |                                 |
| To Airport Fund                                 | (326,000)                    | (230,000)                    | (300,000)                        | (195,000)                       |
| From Sewer Fund                                 | 292,391                      | 232,200                      | 275,000                          | 300,875                         |
| To General Fund                                 | (307,000)                    | (193,000)                    | (234,500)                        | (249,875)                       |
| <b>TOTAL REVENUES OVER<br/>EXPENDITURES</b>     | <b>(246,814)</b>             | <b>2,600,155</b>             | <b>207,050</b>                   | <b>(1,940,670)</b>              |
| <b>BEGINNING FUND BALANCE (10/1)</b>            | <b>7,094,032</b>             | <b>6,847,217</b>             | <b>9,447,372</b>                 | <b>9,654,422</b>                |
| <b>ENDING FUND BALANCE (9/30)</b>               | <b>6,847,217</b>             | <b>9,447,372</b>             | <b>9,654,422</b>                 | <b>7,713,752</b>                |
| <b>FOOTNOTES:</b>                               |                              |                              |                                  |                                 |
| <b>RESTRICTED CASH</b>                          | <b>10,500</b>                | <b>3,000,000</b>             | <b>3,050,000</b>                 | <b>3,075,000</b>                |
| <b>PROJECTED UNRESTRICTED CASH</b>              | <b>6,836,717</b>             | <b>6,447,372</b>             | <b>6,604,422</b>                 | <b>4,638,752</b>                |

# CITY OF ROLLA

## STREET FUND REVENUE PROJECTIONS

| <u>Account Titles</u>              | <u>FY 2022 Actual</u>   | <u>FY 2023 Actual</u>  | <u>FY 2024 Estimated</u> | <u>FY 2025 Proposed</u> |
|------------------------------------|-------------------------|------------------------|--------------------------|-------------------------|
| TIF Redirected Local Trans         | \$ (236,273.67)         | \$ (252,455.90)        | \$ (275,000.00)          | \$ (280,000.00)         |
| Local Trans. Sales Tax             | \$ 2,921,741.67         | \$ 3,043,306.96        | \$ 3,125,000.00          | \$ 3,218,750.00         |
| Local Capital Imp. Sales Tax       | \$ 2,921,741.67         | \$ 3,043,306.79        | \$ 3,125,000.00          | \$ 3,218,750.00         |
| TIF Redirected Cap Improv          | \$ (272,273.63)         | \$ (288,455.83)        | \$ (310,000.00)          | \$ (320,000.00)         |
| State Distributed Gas Tax          | \$ 615,435.84           | \$ 709,008.22          | \$ 740,000.00            | \$ 765,000.00           |
| Vehicle Fee Increase               | \$ 95,852.08            | \$ 93,584.11           | \$ 88,000.00             | \$ 90,000.00            |
| Excavation Permits                 | \$ 21,947.88            | \$ 9,753.13            | \$ 40,000.00             | \$ 20,000.00            |
| Parking/Miscellaneous Permits      | \$ 13,693.63            | \$ 13,255.54           | \$ 15,000.00             | \$ 16,000.00            |
| Federal & State Grants             | \$ -                    | \$ 500,000.00          | \$ -                     | \$ 696,000.00           |
| Reimbursements                     | \$ 1,757,041.03         | \$ 1,184,961.14        | \$ 50,000.00             | \$ 420,000.00           |
| Street Services                    | \$ 323,504.09           | \$ 254,479.25          | \$ 175,000.00            | \$ 150,000.00           |
| Lease Purchase                     | \$ -                    | \$ -                   | \$ -                     | \$ -                    |
| Interest Income                    | \$ 25,489.66            | \$ 194,117.96          | \$ 144,000.00            | \$ 150,000.00           |
| Sale of Property                   | \$ -                    | \$ 2,286.22            | \$ 20,000.00             | \$ 50,000.00            |
| Misc. Income                       | \$ 406.98               | \$ (404.08)            | \$ 400.00                | \$ 400.00               |
| TDD Reimbursement/Admin Pmt        | \$ 85,454.10            | \$ 10,000.00           | \$ 64,000.00             | \$ 85,000.00            |
| TDD Rental Property                | \$ -                    | \$ 59,617.67           | \$ 13,000.00             | \$ 13,000.00            |
| In-lieu of Detention/ Land Distrub | \$ 2,502.50             | \$ 5,555.50            | \$ 24,000.00             | \$ 6,000.00             |
| Bond/COP Proceeds                  | \$ 5,650,287.00         | \$ -                   | \$ -                     | \$ -                    |
| Cont. To Airport Fund              | \$ (326,000.00)         | \$ (230,000.00)        | \$ (300,000.00)          | \$ (195,000.00)         |
| Cont. From Sewer Fund              | \$ 292,391.00           | \$ 232,200.00          | \$ 275,000.00            | \$ 300,875.00           |
| Cont. To Gen. Fund                 | \$ (307,000.00)         | \$ (193,000.00)        | \$ (234,500.00)          | \$ (249,875.00)         |
| <b>FUND TOTAL</b>                  | <b>\$ 13,585,941.83</b> | <b>\$ 8,391,116.68</b> | <b>\$ 6,778,900.00</b>   | <b>\$ 8,154,900.00</b>  |

# STREET FUND

## Street/Traffic/Capital Improvement Expenditures

| ACCOUNT TITLE                         | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|---------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>PERSONNEL</b>                      |                   |                   |                    |                      |                     |
| Salary & Wages- Full time             | 874,925           | 926,031           | 940,000            | 950,000              | 970,000             |
| Salary & Wages- Part time             | 42,717            | 41,315            | 45,000             | 30,000               | 45,000              |
| Salary & Wages- Overtime              | 29,094            | 18,150            | 35,000             | 30,000               | 35,000              |
| Empl. Bene.- FICA                     | 65,277            | 68,652            | 76,500             | 71,000               | 72,000              |
| Empl. Bene.- LAGERS                   | 86,232            | 84,331            | 80,000             | 76,500               | 91,000              |
| Empl. Bene. - Life/Disability         | 4,406             | 4,699             | 4,600              | 4,600                | 4,800               |
| Empl. Bene. - Health Insurance        | 208,161           | 140,598           | 255,000            | 200,000              | 210,000             |
| Empl. Bene. - Unemployment            | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene - Cellphone Stipend        | 1,635             | 1,811             | 2,000              | 2,000                | 2,200               |
|                                       | <b>1,312,447</b>  | <b>1,285,586</b>  | <b>1,438,100</b>   | <b>1,364,100</b>     | <b>1,430,000</b>    |
| <b>SUPPLIES &amp; BUILDING MAINT</b>  |                   |                   |                    |                      |                     |
| Office/Building Supplies              | 4,237             | 3,441             | 4,000              | 6,500                | 7,000               |
| Postage                               | 236               | 205               | 100                | 75                   | 100                 |
| Telephone                             | 5,439             | 6,712             | 6,500              | 7,300                | 0                   |
| Utilities                             | 24,237            | 29,188            | 32,000             | 25,000               | 26,000              |
|                                       | <b>34,148</b>     | <b>39,546</b>     | <b>42,600</b>      | <b>38,875</b>        | <b>33,100</b>       |
| <b>SERVICES</b>                       |                   |                   |                    |                      |                     |
| Advertising                           | 394               | 795               | 500                | 1,000                | 1,200               |
| Insurance                             | 107,681           | 116,009           | 133,000            | 114,000              | 122,000             |
| Subscriptions & Dues                  | 1,284             | 550               | 800                | 3,400                | 6,500               |
| Legal                                 | 325               | 992               | 1,000              | 100                  | 800                 |
| Professional/Contractual              | 19,886            | 173,401           | 70,000             | 70,000               | 430,000             |
| Travel/Meetings                       | 0                 | 0                 | 500                | 0                    | 500                 |
| Training                              | 2,411             | 5,628             | 3,000              | 6,000                | 6,500               |
| Rent                                  | 5,197             | 39,277            | 22,000             | 32,000               | 25,000              |
| Uniform Services                      | 3,341             | 5,898             | 5,000              | 4,500                | 5,000               |
| Miscellaneous                         | 2,428             | 738               | 500                | 5,700                | 6,000               |
| Signals                               | 18,709            | 17,625            | 18,000             | 18,000               | 17,000              |
| Technology Services                   | 0                 | 0                 | 0                  | 0                    | 43,640              |
|                                       | <b>161,655</b>    | <b>360,913</b>    | <b>254,300</b>     | <b>254,700</b>       | <b>664,140</b>      |
| <b>MAINTENANCE &amp; IMPROVEMENTS</b> |                   |                   |                    |                      |                     |
| Petroleum Products                    | 92,811            | 103,864           | 105,000            | 85,000               | 90,000              |
| Small Tools                           | 18,025            | 9,423             | 10,000             | 10,000               | 10,000              |
| Vehicle/Equip Repairs & Mntc.         | 143,242           | 186,757           | 150,000            | 130,000              | 150,000             |
| Street Repair                         | 626,483           | 558,502           | 500,000            | 350,000              | 400,000             |
| Materials (Traffic)                   | 57,015            | 91,765            | 76,000             | 85,000               | 130,000             |
| Work Zone Traffic Control Devices     | 5,477             | 5,932             | 5,000              | 4,500                | 6,000               |
| Surface Seals                         | 0                 | 0                 | 600,000            | 550,000              | 600,000             |
| Storm Sewers                          | 32,800            | 31,530            | 500                | 55,000               | 60,000              |
| Snow Removal                          | 107,744           | 84,749            | 100,000            | 8,000                | 50,000              |
| TDD Property Rental Expenses          | 0                 | 26,591            | 0                  | 1,700                | 2,000               |
|                                       | <b>1,083,598</b>  | <b>1,099,113</b>  | <b>1,546,500</b>   | <b>1,279,200</b>     | <b>1,498,000</b>    |
| <b>CAPITAL EXPENDITURES</b>           |                   |                   |                    |                      |                     |
| Equipment                             | 17,669            | 97,751            | 160,000            | 175,000              | 720,000             |
| Vehicles                              | 4,063             | 0                 | 100,000            | 117,000              | 50,000              |
| Lease Purchase                        | 612,671           | 517,212           | 515,000            | 524,000              | 524,000             |
| Building & Grounds                    | 84,389            | 19,662            | 15,000             | 7,000                | 8,000               |
| Bond Debt Repayment                   | 2,150,287         | 0                 | 0                  | 0                    | 0                   |
| Street Services - Subd.               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Base Material / Stone                 | 102,489           | 78,937            | 100,000            | 30,000               | 65,000              |
| Plant Purchase Concrete               | 47,011            | 100,577           | 70,000             | 50,000               | 65,000              |
| Contractor Provided Equipment         | 0                 | 0                 | 10,000             | 10,000               | 30,000              |
| Contract Curb, Sidewalk & Drives      | 238,188           | 451,308           | 600,000            | 300,000              | 300,000             |
| Storm Sewer Materials                 | 8,366             | 33,057            | 50,000             | 35,000               | 30,000              |
| Misc. Construction Materials          | 44,704            | 41,124            | 25,000             | 65,000               | 65,000              |
| New Construction                      | 2,349,410         | 12,612            | 200,000            | 50,000               | 150,000             |
| Major Street Reconstruction           | 680               | 0                 | 0                  | 0                    | 0                   |
| Asphalt                               | 363,651           | 476,017           | 750,000            | 750,000              | 1,000,000           |
| Major Storm Sewer                     | 0                 | 0                 | 1,104,000          | 0                    | 1,104,000           |
| Sidewalks/Bike Trails                 | 824               | 0                 | 560,000            | 100,000              | 780,000             |
| Hy-Point Infrastructure               | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                       | <b>6,024,400</b>  | <b>1,828,258</b>  | <b>4,259,000</b>   | <b>2,213,000</b>     | <b>4,891,000</b>    |
| <b>TOTAL STREET EXPENDITURES</b>      | <b>8,616,248</b>  | <b>4,613,417</b>  | <b>7,540,500</b>   | <b>5,149,875</b>     | <b>8,516,240</b>    |



# STREET FUND

## Engineering Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 506,527           | 478,612           | 685,000            | 620,000              | 710,000             |
| Salary & Wages- Part time               | 23,787            | 12,643            | 25,000             | 28,000               | 26,000              |
| Salary & Wages- Overtime                | 11                | 1,356             | 700                | 2,000                | 2,000               |
| Empl. Bene.-Car Allowance               | 4,828             | 28                | 0                  | 0                    | 0                   |
| Empl. Bene.- FICA                       | 38,174            | 35,392            | 52,000             | 46,500               | 52,500              |
| Empl. Bene.- LAGERS                     | 48,628            | 42,257            | 51,000             | 49,000               | 63,200              |
| Empl. Bene. - Life/Disability           | 1,917             | 1,933             | 2,000              | 2,500                | 3,000               |
| Empl. Bene. - Health Insurance          | 89,565            | 56,815            | 120,000            | 100,000              | 140,000             |
| Empl. Bene. - Unemployment              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene - Cellphone Stipend          | 2,200             | 1,839             | 2,000              | 2,100                | 2,300               |
|                                         | <b>715,637</b>    | <b>630,875</b>    | <b>937,700</b>     | <b>850,100</b>       | <b>999,000</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Supplies & Materials                    | 8,288             | 6,828             | 7,000              | 5,000                | 6,000               |
| Postage                                 | 1,429             | 1,672             | 2,000              | 1,000                | 1,200               |
| Telephone                               | 3,326             | 6,821             | 7,000              | 7,000                | 0                   |
|                                         | <b>13,044</b>     | <b>15,321</b>     | <b>16,000</b>      | <b>13,000</b>        | <b>7,200</b>        |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 870               | 2,752             | 2,500              | 2,500                | 2,800               |
| Insurance                               | 27,002            | 34,930            | 35,375             | 38,850               | 41,575              |
| Subscriptions & Dues                    | 1,245             | 1,357             | 1,200              | 11,000               | 12,000              |
| Legal                                   | 39                | 700               | 1,000              | 100                  | 500                 |
| Professional/Contractual                | 27,088            | 21,347            | 32,000             | 60,000               | 52,500              |
| Travel/Meetings                         | 0                 | 691               | 500                | 400                  | 500                 |
| Training                                | 793               | 2,982             | 1,500              | 13,000               | 10,000              |
| Uniform Service                         | 566               | 678               | 1,000              | 500                  | 600                 |
| Miscellaneous                           | 790               | 179               | 500                | 100                  | 500                 |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 21,580              |
|                                         | <b>58,393</b>     | <b>65,614</b>     | <b>75,575</b>      | <b>126,450</b>       | <b>142,555</b>      |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Petroleum Products                      | 13,513            | 2,946             | 3,300              | 2,500                | 3,500               |
| Small Tools                             | 75                | 896               | 1,000              | 2,000                | 1,000               |
| Vehicle/Equip Repairs & Mntc.           | 2,269             | 3,567             | 3,500              | 2,000                | 3,000               |
| Machine Maintenance                     | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>15,857</b>     | <b>7,410</b>      | <b>7,800</b>       | <b>6,500</b>         | <b>7,500</b>        |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 0                 | 6,226             | 51,000             | 55,000               | 3,000               |
| Vehicles                                | 0                 | 36,075            | 50,000             | 38,000               | 40,000              |
| Lease Purchase                          | 1,278             | 3,098             | 4,200              | 4,000                | 4,200               |
| Building & Grounds                      | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>1,278</b>      | <b>45,399</b>     | <b>105,200</b>     | <b>97,000</b>        | <b>47,200</b>       |
| <b>TOTAL ENGINEERING EXPEND.</b>        | <b>804,208</b>    | <b>764,619</b>    | <b>1,142,275</b>   | <b>1,093,050</b>     | <b>1,203,455</b>    |

# STREET FUND

## Move Rolla TDD Expenditures

| ACCOUNT TITLE                         | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|---------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>PERSONNEL</b>                      |                   |                   |                    |                      |                     |
| Salary & Wages- Full time             | 0                 | 0                 | 0                  | 0                    | 0                   |
| Salary & Wages- Part time             | 23,538            | 2,733             | 0                  | 0                    | 0                   |
| Salary & Wages- Overtime              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene.- Car Allow                | 792               | 87                | 0                  | 0                    | 0                   |
| Empl. Bene.- FICA                     | 1,984             | 229               | 0                  | 0                    | 0                   |
| Empl. Bene.- LAGERS                   | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene. - Life/Disability         | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene. - Health Insurance        | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene. - Unemployment            | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene - Cellphone Stipend        | 1,609             | 176               | 0                  | 0                    | 0                   |
| Empl. Bene. - Disability              | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                       | <b>27,924</b>     | <b>3,225</b>      | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>SUPPLIES &amp; BUILDING MAINT</b>  |                   |                   |                    |                      |                     |
| Office/Building Supplies              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Postage                               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Telephone                             | 0                 | 0                 | 0                  | 0                    | 0                   |
| Utilities                             | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                       | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>SERVICES</b>                       |                   |                   |                    |                      |                     |
| Advertising                           | 0                 | 0                 | 0                  | 0                    | 0                   |
| Insurance                             | 0                 | 0                 | 0                  | 0                    | 0                   |
| Legal                                 | 0                 | 0                 | 0                  | 0                    | 0                   |
| Professional/Contractual              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Travel/Meetings                       | 0                 | 0                 | 0                  | 0                    | 0                   |
| Miscellaneous                         | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                       | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>MAINTENANCE &amp; IMPROVEMENTS</b> |                   |                   |                    |                      |                     |
| Petroleum Products                    | 0                 | 0                 | 0                  | 0                    | 0                   |
| Small Tools                           | 0                 | 0                 | 0                  | 0                    | 0                   |
| Traffic/Lights                        | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                       | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>CAPITAL EXPENDITURES</b>           |                   |                   |                    |                      |                     |
| Masterplan                            | 0                 | 101               | 0                  | 0                    | 0                   |
| TDD Formation                         | 8,914             | (25,950)          | 0                  | 0                    | 0                   |
| 72 Ext                                | 0                 | 0                 | 0                  | 43,000               | 0                   |
| TDD Traffic Model                     | 0                 | 0                 | 0                  | 0                    | 0                   |
| Pedestrian Bridge                     | 13,278            | 0                 | 0                  | 0                    | 75,000              |
| Kingshighway                          | 0                 | 0                 | 0                  | 0                    | 0                   |
| Bishop                                | 0                 | 0                 | 0                  | 0                    | 0                   |
| E Highway Realign/University Dr       | 3,576,892         | 177,269           | 0                  | 10,925               | 0                   |
| Westside Market                       | 321,323           | 0                 | 0                  | 0                    | 0                   |
| Pine Street                           | 171,578           | 26,082            | 0                  | 0                    | 0                   |
| Reserve - 6th & 10th                  | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                       | <b>4,091,985</b>  | <b>177,502</b>    | <b>0</b>           | <b>53,925</b>        | <b>75,000</b>       |
| <b>TOTAL STREET EXPENDITURES</b>      | <b>4,119,909</b>  | <b>180,727</b>    | <b>0</b>           | <b>53,925</b>        | <b>75,000</b>       |

# **RECREATION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**RECREATION (CENTRE) FUND**  
**City of Rolla**  
**Fiscal Year 2024 - 2025**

|                                                 | <b>Audit<br/>2022</b> | <b>Audit<br/>2023</b> | <b>Estimated<br/>2024</b> | <b>Proposed<br/>2025</b> |
|-------------------------------------------------|-----------------------|-----------------------|---------------------------|--------------------------|
| <b>REVENUES</b>                                 |                       |                       |                           |                          |
| Taxes                                           | 0                     | 318                   | 125                       | 150                      |
| Charges for Services                            | 851,341               | 700,280               | 347,700                   | 104,000                  |
| Other Income                                    | 212                   | 718                   | 0                         | 0                        |
| <b>Total Revenues</b>                           | <b>851,553</b>        | <b>701,316</b>        | <b>347,825</b>            | <b>104,150</b>           |
| <b>EXPENDITURES</b>                             |                       |                       |                           |                          |
| Personnel                                       | 10,209                | 6,658                 | 6,375                     | 6,375                    |
| Supplies & Bldg. Mntc.                          | 186                   | 216                   | 150                       | 150                      |
| Services                                        | 621,216               | 713,102               | 623,035                   | 476,060                  |
| Maintenance & Imp.                              | 2,649                 | 790                   | 40,700                    | 12,500                   |
| Capital Expenditures                            | 49,399                | 60,671                | 246,062                   | 48,200                   |
| <b>Total Expenditures</b>                       | <b>683,659</b>        | <b>781,438</b>        | <b>916,322</b>            | <b>543,285</b>           |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES</b> | <b>167,894</b>        | <b>(80,121)</b>       | <b>(568,497)</b>          | <b>(439,135)</b>         |
| <b>FUND TRANSFERS</b>                           |                       |                       |                           |                          |
| From General Fund                               | 0                     | 0                     | 573,375                   | 435,000                  |
| Prior Yr Def - From GF                          | 0                     | 0                     | 276,625                   | 0                        |
| <b>TOTAL REVENUES OVER<br/>EXPENDITURES</b>     | <b>167,894</b>        | <b>(80,121)</b>       | <b>281,503</b>            | <b>(4,135)</b>           |
| <b>BEGINNING FUND BALANCE (10/1)</b>            | <b>(364,396)</b>      | <b>(196,502)</b>      | <b>(276,623)</b>          | <b>4,880</b>             |
| <b>ENDING FUND BALANCE (9/30)</b>               | <b>(196,502)</b>      | <b>(276,623)</b>      | <b>4,880</b>              | <b>745</b>               |
| <b>RESTRICTED CASH</b>                          | <b>-</b>              | <b>-</b>              | <b>-</b>                  | <b>-</b>                 |
| <b>PROJECTED UNRESTRICTED CASH</b>              | <b>(196,502)</b>      | <b>(276,623)</b>      | <b>4,880</b>              | <b>745</b>               |

**CITY OF ROLLA**  
**RECREATION (CENTRE) REVENUE PROJECTIONS**  
**(Consolidated)**

| <u>Account Titles</u>      | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Estimated</u> | <u>FY 2025 Proposed</u> |
|----------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| Sales Tax                  | \$ -                  | \$ 318.26             | \$ 125.00                | \$ 150.00               |
| Federal & State Grants     | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Interest Income            | \$ 2.47               | \$ -                  | \$ -                     | \$ -                    |
| Lease Purchase Rev         | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Sale of Surplus Property   | \$ 210.00             | \$ 718.00             | \$ -                     | \$ -                    |
| Reim/Donations             | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Miscellaneous Income       | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Guest Svcs Programs        | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Guest Svcs Resale          | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Guest Svcs Passes          | \$ 1,341.00           | \$ 5,240.00           | \$ 7,500.00              | \$ 4,000.00             |
| Guest Svcs Day Passes      | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Guest Svcs Rentals         | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Recreation Programs        | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Aquatic Programs           | \$ -                  | \$ 40.00              | \$ 200.00                | \$ -                    |
| Aquatics Resale            | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Aquatic Rentals            | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Fitness Programs           | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Admin. Reim/Donations/Rent | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Admin. Misc Income / ARPA  | \$ 850,000.00         | \$ 695,000.00         | \$ 340,000.00            | \$ 100,000.00           |
| Maint Reim/Donations       | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Contri. From G.F.          | \$ -                  | \$ -                  | \$ 850,000.00            | \$ 435,000.00           |
| Contri. To G.F.            | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
|                            |                       |                       | \$ -                     |                         |
| <b>FUND TOTAL</b>          | <b>\$ 851,553.47</b>  | <b>\$ 701,316.26</b>  | <b>\$ 1,197,825.00</b>   | <b>\$ 539,150.00</b>    |

# RECREATION (CENTRE) FUND

## Recreation (CENTRE) Fund Expenditures

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Part time               | 3,291             | 3,420             | 3,100              | 2,500                | 2,500               |
| Salary & Wages- Overtime                | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene.- FICA                       | 252               | 262               | 230                | 175                  | 175                 |
| Empl. Bene.- LAGERS                     | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene.- Life Insurance             | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene.- Health Insurance           | 6,666             | 2,976             | 3,700              | 3,700                | 3,700               |
|                                         | <b>10,209</b>     | <b>6,658</b>      | <b>7,030</b>       | <b>6,375</b>         | <b>6,375</b>        |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Supplies & Materials                    | 0                 | 71                | 75                 | 0                    | 0                   |
| Postage                                 | 186               | 145               | 50                 | 150                  | 150                 |
| Telephone                               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Utilities                               | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>186</b>        | <b>216</b>        | <b>125</b>         | <b>150</b>           | <b>150</b>          |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 0                 | 0                 | 0                  | 500                  | 200                 |
| Insurance                               | 20,970            | 21,252            | 34,250             | 47,500               | 50,825              |
| Professional/Contractual                | 599,691           | 691,850           | 388,000            | 575,000              | 425,000             |
| Miscellaneous Expenses / CC Fees        | 555               | 0                 | 0                  | 35                   | 35                  |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                         | <b>621,216</b>    | <b>713,102</b>    | <b>422,250</b>     | <b>623,035</b>       | <b>476,060</b>      |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Petro Products                          | 0                 | 0                 | 0                  | 0                    | 0                   |
| Small Tools                             | 0                 | 0                 | 0                  | 3,200                | 1,000               |
| Equipment Repairs & Mntc.               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Vehicle Maintenance                     | 2,649             | 482               | 700                | 9,500                | 1,500               |
| Building Repair/Maint Agreements        | 0                 | 308               | 100                | 28,000               | 10,000              |
|                                         | <b>2,649</b>      | <b>790</b>        | <b>800</b>         | <b>40,700</b>        | <b>12,500</b>       |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 0                 | 0                 | 0                  | 33,852               | 10,000              |
| Vehicle                                 | 0                 | 0                 | 0                  | 0                    | 0                   |
| Lease Purchases                         | 49,388            | 60,671            | 57,100             | 60,000               | 38,200              |
| Buildings & Grounds                     | 11                | 0                 | 0                  | 152,210              | 0                   |
|                                         | <b>49,399</b>     | <b>60,671</b>     | <b>57,100</b>      | <b>246,062</b>       | <b>48,200</b>       |
| <b>TOTAL REC CENTRE EXPEND</b>          | <b>683,659</b>    | <b>781,438</b>    | <b>487,305</b>     | <b>916,322</b>       | <b>543,285</b>      |

# The Centre Rolla's Health & Recreation Complex FY 2025 Budget

|                                         | Budgeted            | Projected           |                     |                     |                     |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                         | 2024                | 2024                | 2025                | 2026                | 2027                |
| <b>Fitness Center Members</b>           |                     |                     |                     |                     |                     |
| Total Members                           | 2,252               | 2,002               | 2,252               | 2,402               | 2,503               |
| Avg. Member Dues                        | \$ 29               | \$ 32               | \$ 35               | \$ 38               | \$ 41               |
| <b>Revenues</b>                         |                     |                     |                     |                     |                     |
| Membership Dues                         | \$ 835,909          | \$ 749,677          | \$ 901,764          | \$ 1,091,003        | \$ 1,237,972        |
| Ancillary Services                      | 561,415             | 431,426             | 522,115             | 627,709             | 712,412             |
| Total Revenues                          | 1,397,324           | 1,181,103           | 1,423,879           | 1,718,712           | 1,950,384           |
| <b>Operating Expenses</b>               |                     |                     |                     |                     |                     |
| Fitness Center Salaries and Burden      | 1,002,492           | 969,810             | 902,780             | 920,835             | 939,252             |
| Ancillary Salaries and Burden           | 183,790             | 151,748             | 186,240             | 223,905             | 254,119             |
| Other Employee Expenses                 | 24,000              | 37,452              | 8,400               | 8,568               | 8,739               |
| General Supplies & Services             | 5,300               | 5,629               | 5,300               | 5,406               | 5,514               |
| Environmental Supplies                  | 18,000              | 19,183              | 18,000              | 18,360              | 18,727              |
| Minor Equipment                         | 9,800               | 9,318               | 3,800               | 3,800               | 3,800               |
| Operations Software                     | 31,977              | 36,230              | 49,775              | 50,770              | 51,786              |
| Repairs & Maintenance/Service Contracts | 116,017             | 143,085             | 121,933             | 124,372             | 126,859             |
| Marketing & Collateral                  | 67,200              | 77,783              | 85,200              | 86,904              | 88,642              |
| Utilities                               | 187,500             | 189,615             | 192,900             | 196,758             | 200,693             |
| Bank Fees & Misc                        | 42,946              | 41,904              | 57,716              | 68,318              | 75,347              |
| Management Fee (Base)                   | 96,000              | 96,000              | 96,000              | 96,000              | 96,000              |
| Management Fee (Incentive)              | 24,000              | 12,000              | 24,000              | 24,000              | 24,000              |
| Total Expenses                          | 1,809,022           | 1,789,757           | 1,752,043           | 1,827,996           | 1,893,479           |
| <b>Net Operating Income</b>             | <b>(411,698)</b>    | <b>(608,654)</b>    | <b>(328,165)</b>    | <b>(109,285)</b>    | <b>56,905</b>       |
| Additional City Costs                   | 90,000              | 111,378             | 118,000             | 90,000              | 90,000              |
| Gym Floor Renovation                    | -                   | 152,210             | -                   | -                   | -                   |
| Pool R&M                                | -                   | -                   | -                   | 150,000             | 150,000             |
| <b>Net Income (Loss)</b>                | <b>\$ (501,698)</b> | <b>\$ (872,242)</b> | <b>\$ (446,165)</b> | <b>\$ (349,285)</b> | <b>\$ (183,095)</b> |



| 2025                              | 1            | 2            | 3            | 4            | 5            | 6            | 7            | 8            | 9            | 10           | 11           | 12           | 2025         |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                   | October      | November     | December     | January      | February     | March        | April        | May          | June         | July         | August       | September    | Totals       |
| <b>Beginning Billable Members</b> | <b>2,002</b> | <b>2,021</b> | <b>2,064</b> | <b>2,013</b> | <b>2,082</b> | <b>2,190</b> | <b>2,212</b> | <b>2,260</b> | <b>2,309</b> | <b>2,261</b> | <b>2,255</b> | <b>2,220</b> | <b>2,002</b> |
| New                               | 103          | 98           | 80           | 169          | 190          | 88           | 104          | 153          | 83           | 115          | 128          | 138          | 1,448        |
| Bridge/Freeze Changes             | (9)          | 6            | (5)          | (18)         | 3            | -            | 21           | (13)         | (39)         | (8)          | (50)         | (6)          | (118)        |
| Terminated                        | 75           | 61           | 126          | 82           | 85           | 66           | 77           | 90           | 92           | 113          | 113          | 100          | 1,080        |
| <b>Ending Billable Members</b>    | <b>2,021</b> | <b>2,064</b> | <b>2,013</b> | <b>2,082</b> | <b>2,190</b> | <b>2,212</b> | <b>2,260</b> | <b>2,309</b> | <b>2,261</b> | <b>2,255</b> | <b>2,220</b> | <b>2,252</b> | <b>2,252</b> |

|                      |        |        |        |        |        |        |        |        |        |        |        |        |         |
|----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| <b>Revenues</b>      |        |        |        |        |        |        |        |        |        |        |        |        |         |
| Membership Dues      | 69,709 | 71,207 | 69,445 | 71,833 | 75,560 | 76,322 | 77,955 | 79,659 | 77,999 | 77,796 | 76,586 | 77,693 | 901,764 |
| Guest Fees           | 8,000  | 8,000  | 8,000  | 8,000  | 8,000  | 8,000  | 8,000  | 8,000  | 8,000  | 8,000  | 8,000  | 8,000  | 96,000  |
| Locker Rent          | 75     | 75     | 75     | 75     | 75     | 75     | 75     | 75     | 75     | 75     | 75     | 75     | 900     |
| Enrollment Fees      | 2,565  | 2,451  | 1,995  | 4,219  | 4,760  | 2,195  | 2,594  | 3,820  | 2,081  | 2,879  | 3,192  | 3,449  | 36,200  |
| Conference Room Rent | 500    | 500    | 500    | 500    | 500    | 500    | 500    | 500    | 500    | 500    | 500    | 500    | 6,000   |
| Café                 | 1,250  | 1,250  | 1,250  | 1,250  | 1,250  | 1,250  | 1,250  | 1,250  | 1,250  | 1,250  | 1,250  | 1,250  | 15,000  |
| Pro Shop             | 400    | 400    | 400    | 400    | 400    | 400    | 400    | 400    | 400    | 400    | 400    | 400    | 4,800   |
| Recreation           | 6,000  | 6,000  | 6,000  | 6,000  | 6,000  | 6,500  | 6,500  | 6,500  | 6,500  | 6,500  | 6,500  | 6,500  | 75,500  |
| Special Programs     | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 1,200   |
| Medical Integration  | 990    | 990    | 990    | 1,485  | 1,485  | 1,485  | 2,475  | 2,475  | 2,475  | 2,970  | 2,970  | 2,970  | 23,760  |
| Personal Training    | 7,069  | 7,389  | 7,395  | 7,831  | 8,028  | 8,123  | 8,147  | 8,239  | 8,211  | 8,266  | 7,951  | 8,107  | 94,755  |
| Aquatics             | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 132,000 |
| Kid's Zone           | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 36,000  |

|                                        |                |                |                |                |                |                |                |                |                |                |                |                |                  |
|----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>Total Revenue</b>                   | <b>110,658</b> | <b>112,362</b> | <b>110,150</b> | <b>115,693</b> | <b>120,158</b> | <b>118,950</b> | <b>121,996</b> | <b>125,017</b> | <b>121,591</b> | <b>122,736</b> | <b>121,524</b> | <b>123,044</b> | <b>1,423,879</b> |
| <b>Expenses</b>                        |                |                |                |                |                |                |                |                |                |                |                |                |                  |
| Salaries & Burden                      | 75,232         | 75,232         | 75,232         | 75,232         | 75,232         | 75,232         | 75,232         | 75,232         | 75,232         | 75,232         | 75,232         | 75,232         | 902,780          |
| Auxiliary Services Expenses            | 14,491         | 14,683         | 14,687         | 15,157         | 15,275         | 15,531         | 15,962         | 16,017         | 16,000         | 16,241         | 16,052         | 16,146         | 186,240          |
| Other Employee Expenses                | 700            | 700            | 700            | 700            | 700            | 700            | 700            | 700            | 700            | 700            | 700            | 700            | 8,400            |
| General Supplies & Services            | 442            | 442            | 442            | 442            | 442            | 442            | 442            | 442            | 442            | 442            | 442            | 442            | 5,300            |
| Environmental Supplies                 | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 18,000           |
| Minor Equipment                        | 317            | 317            | 317            | 317            | 317            | 317            | 317            | 317            | 317            | 317            | 317            | 317            | 3,800            |
| Operations Software                    | 4,148          | 4,148          | 4,148          | 4,148          | 4,148          | 4,148          | 4,148          | 4,148          | 4,148          | 4,148          | 4,148          | 4,148          | 49,775           |
| Repair & Maintenance/Service Contracts | 10,161         | 10,161         | 10,161         | 10,161         | 10,161         | 10,161         | 10,161         | 10,161         | 10,161         | 10,161         | 10,161         | 10,161         | 121,933          |
| Marketing & Collateral                 | 7,100          | 7,100          | 7,100          | 7,100          | 7,100          | 7,100          | 7,100          | 7,100          | 7,100          | 7,100          | 7,100          | 7,100          | 85,200           |
| Utilities                              | 16,075         | 16,075         | 16,075         | 16,075         | 16,075         | 16,075         | 16,075         | 16,075         | 16,075         | 16,075         | 16,075         | 16,075         | 192,900          |
| Bank Fees & Miscellaneous              | 4,810          | 4,810          | 4,810          | 4,810          | 4,810          | 4,810          | 4,810          | 4,810          | 4,810          | 4,810          | 4,810          | 4,810          | 57,716           |
| Management Fee (Base)                  | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          | 96,000           |
| Management Fee (Incentive)             | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          | 24,000           |

|                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                  |
|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| <b>Total Expense</b> | <b>144,975</b>  | <b>145,167</b>  | <b>145,170</b>  | <b>145,640</b>  | <b>145,758</b>  | <b>146,015</b>  | <b>146,445</b>  | <b>146,500</b>  | <b>146,484</b>  | <b>146,724</b>  | <b>146,536</b>  | <b>146,629</b>  | <b>1,752,043</b> |
| <b>Net Income</b>    | <b>(34,317)</b> | <b>(32,805)</b> | <b>(35,020)</b> | <b>(29,947)</b> | <b>(25,600)</b> | <b>(27,065)</b> | <b>(24,449)</b> | <b>(21,483)</b> | <b>(24,893)</b> | <b>(23,989)</b> | <b>(25,011)</b> | <b>(23,585)</b> | <b>(328,165)</b> |

# **PARKS FUND**

## City of Rolla Parks System

Over the next 80+ years, the park system has expanded to include 242 acres divided into 40 parks, with six lighted ballfields, 22 multi-use fields, a Skateboard Park, 6 tennis courts, 16 basketball courts, 2 sand volleyball courts, 18 playgrounds, a locomotive and passenger car, 6 pickleball courts, 8.5 miles of trails, and 6 pavilions/picnic shelters. The Department coordinates a number of recreational programs for all ages.

Parks & Rec is staffed by 10 full-time employees, 45 seasonal employees between parks maintenance, lifeguards, recreation programming and concessions, and 4 workers from the Correctional Facility.

Splash Zone Water Park is open from Memorial Day Weekend to Labor Day Weekend (approximately 81 days per season). It is operated by 20 part-time student employees working under the guidance of the Aquatics Manager. It is a family-style, aquatic play park with an SCS play system, lazy river, vortex and two water slides. Splash Zone was constructed with proceeds from an \$11.7 million General Obligation Bond issued in 2001. The GO Bonds were retired in 2012 by a ½ cent Park Sales Tax, also authorized by Rolla voters, that sunset in December 2013.

The Parks and Recreation Department is the coordinating agency for the collection of data in managing trees on public land and right-of-way. The department leads the city's annual attainment of the Tree City USA designation, having completed its fourth year.

Key accomplishments in 2023-2024 included the replacement of the Bayless Field lighting system, construction of the Chymiak Family Foundation Pickleball Complex and re-opening Splash Zone after a mid-season fire. Upcoming major projects include the Installation of a permanent bathroom and replacement of the exercise trail stations along the Ber Juan trail loop.

The 40-acre Rolla Cemetery was incorporated in 1861. The earliest burial is from 1838. The Department hosts multiple annual headstone cleaning demonstrations and has restored over 500 monuments in the last three years. The migration of data and photos to digital imagery and GPS location plotting of the 16,000 graves remains an ongoing project. Parks Staff oversee the selling of grave spaces and conducts on average 50 burials annually. Burial fees and lot sales generate an average of \$12,000 annually. The cost to maintain the historic Rolla cemetery is in excess of \$90,000 a year.

| Major Parks Improvements in Last 5 Years | Cost      |
|------------------------------------------|-----------|
| Chymiak Family Foundation Pickleball     | \$560,410 |
| Morgan Light System                      | \$296,235 |
| Asphalt, Chip & Seal                     | \$260,015 |
| Bayless Light System                     | \$226,144 |
| Inclusive Playground at Ber Juan Park    | \$106,347 |
| Buehler Park Playground                  | \$125,170 |
| Green Acres Park Playground              | \$105,510 |
| Coventry Park Playground                 | \$90,000  |

**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**PARKS FUND**  
**City of Rolla**  
**Fiscal Year 2024 - 2025**

|                                                 | <b>Audit<br/>2022</b> | <b>Audit<br/>2023</b> | <b>Estimated<br/>2024</b> | <b>Proposed<br/>2025</b> |
|-------------------------------------------------|-----------------------|-----------------------|---------------------------|--------------------------|
| <b>REVENUES</b>                                 |                       |                       |                           |                          |
| Taxes                                           | 1,602,663             | 1,697,355             | 1,453,938                 | 1,777,075                |
| Charges for Services                            | 230,735               | 235,246               | 174,465                   | 250,630                  |
| Other Income                                    | 172,490               | 254,883               | 404,250                   | 121,000                  |
| <b>Total Revenues</b>                           | <b>2,005,887</b>      | <b>2,187,484</b>      | <b>2,032,653</b>          | <b>2,148,705</b>         |
| <b>EXPENDITURES</b>                             |                       |                       |                           |                          |
| Administration Division                         | 229,682               | 234,119               | 247,178                   | 260,035                  |
| Parks Division                                  | 1,137,278             | 1,234,093             | 1,841,178                 | 1,062,855                |
| Splashzone Division                             | 265,507               | 308,070               | 285,170                   | 336,790                  |
| Outdoor Recreation Division                     | 177,366               | 178,798               | 201,150                   | 211,620                  |
| <b>Total Expenditures</b>                       | <b>1,809,833</b>      | <b>1,955,080</b>      | <b>2,574,676</b>          | <b>1,871,300</b>         |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES</b> | <b>196,055</b>        | <b>232,404</b>        | <b>(542,023)</b>          | <b>277,405</b>           |
| <b>FUND TRANSFERS</b>                           |                       |                       |                           |                          |
| To General Fund                                 | (107,000)             | (89,000)              | (91,000)                  | (98,675)                 |
| From General Fund                               | 0                     | 0                     | 0                         | 0                        |
| <b>TOTAL REVENUES OVER<br/>EXPENDITURES</b>     | <b>89,055</b>         | <b>143,404</b>        | <b>(633,023)</b>          | <b>178,730</b>           |
| <b>BEGINNING FUND BALANCE (10/1)</b>            | <b>260,212</b>        | <b>349,267</b>        | <b>492,671</b>            | <b>(140,352)</b>         |
| <b>ENDING FUND BALANCE (9/30)</b>               | <b>349,267</b>        | <b>492,671</b>        | <b>(140,352)</b>          | <b>38,378</b>            |
| <b>EXPENDITURES BY CATEGORY</b>                 |                       |                       |                           |                          |
| Personnel                                       | 969,915               | 1,043,611             | 1,114,920                 | 1,210,200                |
| Supplies & Bldg. Mntc.                          | 139,183               | 148,467               | 122,365                   | 120,050                  |
| Services                                        | 142,174               | 151,959               | 176,206                   | 202,055                  |
| Maintenance & Imp.                              | 196,611               | 193,691               | 164,252                   | 164,100                  |
| Capital Expenditures                            | 361,949               | 417,352               | 996,933                   | 174,895                  |
| <b>Total Expenditures</b>                       | <b>1,809,833</b>      | <b>1,955,080</b>      | <b>2,574,676</b>          | <b>1,871,300</b>         |

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

| <b>Account Titles</b>            | <b>FY 2022 Actual</b>  | <b>FY 2023 Actual</b>  | <b>FY 2024 Estimated</b> | <b>FY 2025 Proposed</b> |
|----------------------------------|------------------------|------------------------|--------------------------|-------------------------|
| Real Estate Taxes                | \$ 275,295.21          | \$ 316,964.02          | \$ 326,000.00            | \$ 334,150.00           |
| TIF Redirected Real Estate       | \$ (47,809.60)         | \$ (47,504.44)         | \$ (55,900.00)           | \$ (57,300.00)          |
| Penalty & Interest               | \$ 1,157.80            | \$ 817.70              | \$ 838.00                | \$ 850.00               |
| Sales Tax                        | \$ 1,460,725.37        | \$ 1,518,696.97        | \$ 1,275,000.00          | \$ 1,609,375.00         |
| TIF Redirected Sales Tax         | \$ (86,705.95)         | \$ (91,619.57)         | \$ (92,000.00)           | \$ (110,000.00)         |
| Federal & State Grants           | \$ 1,799.29            | \$ (1,549.29)          | \$ 384,250.00            | \$ 110,000.00           |
| Bond COP/Lease Purchase          | \$ 124,201.57          | \$ -                   | \$ -                     | \$ -                    |
| Lease Income                     | \$ -                   | \$ -                   | \$ 4,000.00              | \$ 1,000.00             |
| Interest Income                  | \$ 1,488.83            | \$ 6,432.18            | \$ 16,000.00             | \$ 10,000.00            |
| Sale of Surplus Property         | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Miscellaneous Income             | \$ 45,000.00           | \$ 250,000.00          | \$ -                     | \$ -                    |
| Parks Charges for Services       | \$ 2,665.00            | \$ 1,677.50            | \$ 1,820.00              | \$ 2,000.00             |
| Cemetery Burial Fees             | \$ 14,440.00           | \$ 19,070.00           | \$ 21,000.00             | \$ 20,000.00            |
| Parks Reimb/Donations            | \$ 13,056.00           | \$ 7,290.88            | \$ 2,500.00              | \$ 3,000.00             |
| Bandshell & Pavilion Reservation | \$ 6,565.00            | \$ 7,755.00            | \$ 7,000.00              | \$ 8,000.00             |
| Eugene Northern Rentals          | \$ 16,545.00           | \$ 19,112.50           | \$ 19,500.00             | \$ 20,000.00            |
| Park Misc Income                 | \$ -                   | \$ -                   | \$ 1,500.00              | \$ 1,500.00             |
| Dog Park Donations               | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Splashzone Reimb/Donations       | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Splashzone Programs              | \$ -                   | \$ -                   | \$ -                     | \$ 5,000.00             |
| Splashzone Resale                | \$ 22.00               | \$ 36.00               | \$ 25.00                 | \$ 30.00                |
| Splashzone Passes                | \$ 75,779.00           | \$ 68,600.13           | \$ 30,000.00             | \$ 75,000.00            |
| Splashzone Rentals               | \$ 9,662.50            | \$ 12,965.00           | \$ 4,600.00              | \$ 13,000.00            |
| Splashzone Misc.                 | \$ 1,688.25            | \$ 1,411.50            | \$ 100.00                | \$ 1,500.00             |
| Splashzone Concessions           | \$ 21,889.10           | \$ 19,053.81           | \$ 10,000.00             | \$ 20,000.00            |
| Outdoor Rec Reimb/Donation       | \$ 807.50              | \$ 2,493.89            | \$ 1,020.00              | \$ 1,100.00             |
| Outdoor Rec Programs             | \$ 54,212.52           | \$ 53,036.92           | \$ 50,000.00             | \$ 55,000.00            |
| Outdoor Resale                   | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Field/Court User Fees            | \$ 8,211.00            | \$ 16,781.66           | \$ 20,000.00             | \$ 20,000.00            |
| Outdoor Rec Misc. Income         | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| Outdoor Concessions              | \$ 5,191.74            | \$ 5,961.60            | \$ 5,400.00              | \$ 5,500.00             |
| Contri. To G.F.                  | \$ (107,000.00)        | \$ (89,000.00)         | \$ (91,000.00)           | \$ (98,675.00)          |
| Contri. To/From PLR              | \$ -                   | \$ -                   | \$ -                     | \$ -                    |
| <b>FUND TOTAL</b>                | <b>\$ 1,898,887.13</b> | <b>\$ 2,098,483.96</b> | <b>\$ 1,941,653.00</b>   | <b>\$ 2,050,030.00</b>  |

**REVENUES BY DIVISION**

|                       |                  |                  |                  |                  |
|-----------------------|------------------|------------------|------------------|------------------|
| Non-Departmental      | 1,775,153        | 1,952,238        | 1,858,188        | 1,898,075        |
| Parks                 | 53,271           | 54,906           | 53,320           | 54,500           |
| Splashzone            | 109,041          | 102,066          | 44,725           | 114,530          |
| Outdoor Recreation    | 68,423           | 78,274           | 76,420           | 81,600           |
| Contribution To/From  | (107,000)        | (89,000)         | (91,000)         | (98,675)         |
| <b>Total Revenues</b> | <b>1,898,887</b> | <b>2,098,484</b> | <b>1,941,653</b> | <b>2,050,030</b> |

# PARKS FUND

## Parks Fund Expenditures (Consolidated)

| ACCOUNT TITLE                               | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|---------------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                            |                   |                   |                    |                      |                     |
| Salary & Wages- Full time                   | 418,734           | 456,419           | 483,000            | 516,650              | 561,750             |
| Salary & Wages- Part time                   | 305,361           | 356,406           | 346,500            | 345,000              | 368,500             |
| Salary & Wages- Overtime                    | 39,668            | 47,829            | 35,500             | 48,150               | 49,900              |
| Empl. Bene - Car Allowance                  | 2,414             | 2,414             | 2,400              | 2,400                | 2,400               |
| Empl. Bene.- FICA                           | 55,714            | 63,444            | 65,100             | 69,000               | 73,500              |
| Empl. Bene.- LAGERS                         | 42,379            | 46,561            | 47,000             | 47,300               | 54,900              |
| Empl. Bene.- Life Insurance                 | 1,807             | 1,876             | 2,755              | 2,220                | 2,350               |
| Empl. Bene.- Health Insurance               | 94,802            | 54,070            | 86,000             | 76,000               | 88,500              |
| Empl. Bene.- Unemployment                   | 8,178             | 13,989            | 8,600              | 7,000                | 7,200               |
| Empl. Bene.- Cellphone Stipend              | 857               | 604               | 1,200              | 1,200                | 1,200               |
| Empl. Bene.- Wellness Program               | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                             | <b>969,915</b>    | <b>1,043,611</b>  | <b>1,078,055</b>   | <b>1,114,920</b>     | <b>1,210,200</b>    |
| <b>Supplies &amp; Bldg. Maintenance</b>     |                   |                   |                    |                      |                     |
| Supplies & Materials                        | 36,694            | 31,546            | 38,700             | 31,425               | 36,450              |
| Program Expenses                            | 4,822             | 11,930            | 6,500              | 10,050               | 10,500              |
| Postage                                     | 72                | 114               | 100                | 100                  | 100                 |
| Telephone                                   | 8,842             | 10,729            | 10,400             | 7,790                | 0                   |
| Utilities                                   | 88,753            | 94,148            | 74,500             | 73,000               | 73,000              |
|                                             | <b>139,183</b>    | <b>148,467</b>    | <b>130,200</b>     | <b>122,365</b>       | <b>120,050</b>      |
| <b>Services</b>                             |                   |                   |                    |                      |                     |
| Advertising                                 | 2,417             | 1,400             | 1,450              | 1,675                | 1,400               |
| Insurance                                   | 64,440            | 73,552            | 86,575             | 95,175               | 101,875             |
| Subscriptions & Dues                        | 1,928             | 7,802             | 7,910              | 9,200                | 9,085               |
| Printing                                    | 534               | 260               | 300                | 100                  | 100                 |
| Professional/Contractual                    | 39,526            | 48,642            | 45,700             | 46,100               | 42,200              |
| Travel/Meetings                             | 2,034             | 1,025             | 2,700              | 3,385                | 3,525               |
| Training                                    | 5,476             | 3,248             | 6,940              | 6,497                | 6,650               |
| Rent                                        | 6,036             | 6,539             | 6,100              | 6,100                | 6,000               |
| Uniforms                                    | 2,091             | 1,253             | 1,750              | 4,247                | 3,500               |
| Miscellaneous Expenses                      | 17,690            | 8,239             | 6,150              | 3,727                | 4,300               |
| Technology Services                         | 0                 | 0                 | 0                  | 0                    | 23,420              |
|                                             | <b>142,174</b>    | <b>151,959</b>    | <b>165,575</b>     | <b>176,206</b>       | <b>202,055</b>      |
| <b>Maintenance &amp; Improvements</b>       |                   |                   |                    |                      |                     |
| Petro Products                              | 36,634            | 29,878            | 32,000             | 33,000               | 32,000              |
| Small Tools                                 | 5,406             | 6,794             | 4,800              | 4,065                | 4,400               |
| Equipment Repairs & Mntc.                   | 17,339            | 23,785            | 17,900             | 19,165               | 19,700              |
| Vehicle Maintenance                         | 12,446            | 17,462            | 12,000             | 11,200               | 11,500              |
| Building & Ground Maintenance               | 43,905            | 37,102            | 30,600             | 37,500               | 34,000              |
| Maintenance Agreements                      | 0                 | 0                 | 0                  | 0                    | 0                   |
| Materials                                   | 71,343            | 72,338            | 58,000             | 53,000               | 62,000              |
| Holloway House/Frisco Train                 | 9,539             | 6,334             | 50,200             | 6,322                | 500                 |
|                                             | <b>196,611</b>    | <b>193,691</b>    | <b>205,500</b>     | <b>164,252</b>       | <b>164,100</b>      |
| <b>Capital Expenditures</b>                 |                   |                   |                    |                      |                     |
| Equipment                                   | 157,743           | 35,555            | 59,500             | 43,007               | 31,500              |
| Vehicle                                     | 0                 | 0                 | 50,000             | 45,781               | 0                   |
| Lease Purchases                             | 27,728            | 28,404            | 28,300             | 28,395               | 28,395              |
| Buildings & Grounds/Major Park Improvements | 176,478           | 66,483            | 344,900            | 495,500              | 5,000               |
| Grant Expense                               | 0                 | 286,910           | 495,000            | 384,250              | 110,000             |
| Debt Service                                | 0                 | 0                 | 0                  | 0                    | 0                   |
| Bond Expense                                | 0                 | 0                 | 0                  | 0                    | 0                   |
|                                             | <b>361,949</b>    | <b>417,352</b>    | <b>977,700</b>     | <b>996,933</b>       | <b>174,895</b>      |
| <b>TOTAL PARKS EXPENDITURES</b>             | <b>1,809,833</b>  | <b>1,955,080</b>  | <b>2,557,030</b>   | <b>2,574,676</b>     | <b>1,871,300</b>    |

# PARKS FUND

## Administration Expenditures

### (Detail)

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 125,529           | 141,271           | 147,000            | 149,000              | 156,500             |
| Salary & Wages- Part time               | 0                 | 987               | 2,500              | 0                    | 0                   |
| Salary & Wages -Overtime                | 1,516             | 1,000             | 1,000              | 650                  | 700                 |
| Empl. Bene - Car Allowance              | 2,414             | 2,414             | 2,400              | 2,400                | 2,400               |
| Empl. Bene.- FICA                       | 9,105             | 10,297            | 10,600             | 10,700               | 11,500              |
| Empl. Bene.- LAGERS                     | 13,103            | 13,596            | 13,700             | 12,700               | 14,700              |
| Empl. Bene.- Life/Disability            | 460               | 507               | 505                | 575                  | 600                 |
| Empl. Bene.- Health Insurance           | 24,589            | 16,500            | 25,000             | 24,000               | 25,500              |
| Empl. Bene.- Unemployment               | 0                 | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene.- Cellphone Stipend          | 604               | 604               | 600                | 600                  | 600                 |
| <b>Total Personnel</b>                  | <b>177,321</b>    | <b>187,176</b>    | <b>203,305</b>     | <b>200,625</b>       | <b>212,500</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Supplies & Materials                    | 344               | 794               | 650                | 1,550                | 1,600               |
| Postage                                 | 0                 | 0                 | 0                  | 0                    | 0                   |
| Telephone                               | 1,000             | 1,681             | 1,400              | 890                  | 0                   |
| Utilities                               | 0                 | 0                 | 0                  | 0                    | 0                   |
| <b>Total Supplies &amp; Bldg. Mntc.</b> | <b>1,344</b>      | <b>2,475</b>      | <b>2,050</b>       | <b>2,440</b>         | <b>1,600</b>        |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 2                 | 177               | 150                | 275                  | 200                 |
| Insurance                               | 5,639             | 7,541             | 7,550              | 8,850                | 9,475               |
| Subscriptions & Dues                    | 1,820             | 7,752             | 7,800              | 9,100                | 8,975               |
| Printing                                | 534               | 260               | 300                | 100                  | 100                 |
| Professional/Contractual                | 24,878            | 22,369            | 20,000             | 20,000               | 17,000              |
| Travel/Meetings                         | 1,335             | 145               | 1,400              | 670                  | 725                 |
| Training                                | 510               | 0                 | 500                | 542                  | 550                 |
| Rent                                    | 7                 | 0                 | 0                  | 0                    | 0                   |
| Uniforms                                | 0                 | 0                 | 0                  | 72                   | 0                   |
| Miscellaneous Expenses & cc fees (341)  | 14,108            | 3,888             | 1,600              | 1,627                | 1,700               |
| Election Expense                        | 0                 | 0                 | 0                  | 0                    | 0                   |
| Techology Services                      | 0                 | 0                 | 0                  | 0                    | 4,310               |
| <b>Total Services</b>                   | <b>48,834</b>     | <b>42,132</b>     | <b>39,300</b>      | <b>41,236</b>        | <b>43,035</b>       |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Small Tools                             | 0                 | 227               | 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                   |
| <b>Total Maint &amp; Improvements</b>   | <b>0</b>          | <b>227</b>        | <b>0</b>           | <b>0</b>             | <b>0</b>            |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 950               | 200               | 500                | 977                  | 1,000               |
| Lease Purchases                         | 1,234             | 1,909             | 1,800              | 1,900                | 1,900               |
| Buildings & Grounds                     | 0                 | 0                 | 0                  | 0                    | 0                   |
| Transfers To/From                       | 0                 | 0                 | 0                  | 0                    | 0                   |
| <b>Total Capital Expenditures</b>       | <b>2,184</b>      | <b>2,109</b>      | <b>2,300</b>       | <b>2,877</b>         | <b>2,900</b>        |
| <b>TOTAL REC. ADMIN EXPENDITURES</b>    | <b>229,682</b>    | <b>234,119</b>    | <b>246,955</b>     | <b>247,178</b>       | <b>260,035</b>      |

# PARKS FUND

## Parks Expenditures

### (Detail)

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 251,753           | 275,045           | 248,000            | 284,000              | 300,000             |
| Salary & Wages- Part time               | 151,788           | 174,380           | 175,000            | 180,000              | 182,000             |
| Salary & Wages -Overtime                | 28,565            | 35,461            | 26,000             | 34,000               | 35,000              |
| Empl. Bene.- FICA                       | 31,360            | 35,611            | 34,500             | 37,300               | 39,000              |
| Empl. Bene.- LAGERS                     | 25,118            | 28,597            | 27,000             | 25,200               | 28,800              |
| Empl. Bene.- Life/Disability            | 1,128             | 1,215             | 1,250              | 1,250                | 1,300               |
| Empl. Bene.- Health Insurance           | 52,363            | 31,100            | 44,000             | 30,000               | 33,000              |
| Empl. Bene.- Unemployment               | 6,652             | 13,989            | 8,500              | 7,000                | 7,200               |
| <b>Total Personnel</b>                  | <b>548,727</b>    | <b>595,398</b>    | <b>564,250</b>     | <b>598,750</b>       | <b>626,300</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Concession Supplies                     | 0                 | 69                | 0                  | 0                    | 0                   |
| Supplies & Materials                    | 4,503             | 5,509             | 5,000              | 6,500                | 6,600               |
| Postage                                 | 0                 | 10                | 0                  | 0                    | 0                   |
| Telephone                               | 5,488             | 5,449             | 5,800              | 3,800                | 0                   |
| Utilities                               | 24,263            | 24,390            | 24,500             | 25,000               | 23,000              |
| <b>Total Supplies &amp; Bldg. Mntc.</b> | <b>34,255</b>     | <b>35,428</b>     | <b>35,300</b>      | <b>35,300</b>        | <b>29,600</b>       |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 1,430             | 685               | 500                | 0                    | 500                 |
| Insurance                               | 51,203            | 55,508            | 68,500             | 73,025               | 78,150              |
| Subscriptions & Dues                    | 0                 | 0                 | 0                  | 0                    | 0                   |
| Professional/Contractual                | 13,244            | 17,514            | 15,200             | 18,000               | 17,200              |
| Travel/Meetings                         | 0                 | 0                 | 600                | 710                  | 700                 |
| Training                                | 446               | 90                | 1,140              | 1,275                | 1,200               |
| Rent                                    | 6,029             | 6,539             | 6,100              | 6,100                | 6,000               |
| Uniforms                                | 872               | 363               | 550                | 905                  | 1,000               |
| Miscellaneous Expenses                  | 32                | 280               | 50                 | 0                    | 0                   |
| Community Hall Expense                  | 3,166             | 4,029             | 4,400              | 2,000                | 2,500               |
| Techology Services                      | 0                 | 0                 | 0                  | 0                    | 13,210              |
| <b>Total Services</b>                   | <b>76,422</b>     | <b>85,008</b>     | <b>97,040</b>      | <b>102,015</b>       | <b>120,460</b>      |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Petroleum Products                      | 36,634            | 29,878            | 32,000             | 33,000               | 32,000              |
| Small Tools/Batting Cages               | 4,079             | 5,636             | 3,800              | 3,265                | 3,500               |
| Equipment Repairs & Mntc.               | 13,876            | 19,428            | 14,500             | 15,500               | 15,500              |
| Vehicle Repairs & Mntc.                 | 12,446            | 17,462            | 12,000             | 11,200               | 11,500              |
| Materials (Park Areas)                  | 52,533            | 45,694            | 40,000             | 38,000               | 42,000              |
| Frisco Train                            | 524               | 146               | 200                | 422                  | 500                 |
| Building & Maint Repair                 | 30,731            | 10,719            | 15,600             | 22,000               | 22,000              |
| Holloway House                          | 9,015             | 6,188             | 50,000             | 5,900                | 0                   |
| <b>Total Maint &amp; Improvements</b>   | <b>159,836</b>    | <b>135,151</b>    | <b>168,100</b>     | <b>129,287</b>       | <b>127,000</b>      |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 155,717           | 26,223            | 37,000             | 23,800               | 18,000              |
| Vehicles                                | 0                 | 0                 | 50,000             | 45,781               | 0                   |
| Lease Purchases                         | 26,495            | 26,495            | 26,500             | 26,495               | 26,495              |
| Buildings & Grounds                     | 44,838            | 11,068            | 15,800             | 7,000                | 5,000               |
| Grant Expense                           | 0                 | 286,910           | 495,000            | 384,250              | 110,000             |
| Major Park Improvements                 | 90,989            | 32,412            | 325,000            | 488,500              | 0                   |
| Dog Park Improvements                   | 0                 | 0                 | 0                  | 0                    | 0                   |
| <b>Total Capital Expenditures</b>       | <b>318,038</b>    | <b>383,108</b>    | <b>949,300</b>     | <b>975,826</b>       | <b>159,495</b>      |
| <b>TOTAL PARKS EXPENDITURES</b>         | <b>1,137,278</b>  | <b>1,234,093</b>  | <b>1,813,990</b>   | <b>1,841,178</b>     | <b>1,062,855</b>    |



# PARKS FUND

## SplashZone Expenditures

### (Detail)

| ACCOUNT TITLE                              | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|--------------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                           |                   |                   |                    |                      |                     |
| Salary & Wages- Full time                  | 0                 | 0                 | 42,000             | 36,750               | 56,000              |
| Salary & Wages- Part time                  | 82,448            | 99,371            | 95,000             | 80,000               | 99,000              |
| Salary & Wages -Overtime                   | 3,387             | 3,424             | 0                  | 6,000                | 6,000               |
| Empl. Bene.- FICA                          | 6,566             | 7,864             | 10,200             | 9,500                | 11,000              |
| Empl. Bene.- LAGERS                        | 0                 | 0                 | 1,700              | 3,600                | 5,300               |
| Empl. Bene.- Life/Disability               | 0                 | 0                 | 800                | 145                  | 200                 |
| Empl. Bene.- Health Insurance              | 4,444             | 1,984             | 11,000             | 15,000               | 17,000              |
| Empl. Bene.- Unemployment                  | 75                | 0                 | 100                | 0                    | 0                   |
| Empl. Bene.- Phone Stipend                 | 0                 | 0                 | 300                | 300                  | 300                 |
| <b>Total Personnel</b>                     | <b>96,920</b>     | <b>112,642</b>    | <b>161,100</b>     | <b>151,295</b>       | <b>194,800</b>      |
| <b>Supplies &amp; Building Maintenance</b> |                   |                   |                    |                      |                     |
| Concession Supplies                        | 16,971            | 15,439            | 18,500             | 9,000                | 16,000              |
| Office/Building Supplies                   | 914               | 1,219             | 1,050              | 4,500                | 2,000               |
| Postage                                    | 0                 | 0                 | 0                  | 0                    | 0                   |
| Telephone                                  | 1,711             | 2,659             | 2,500              | 2,600                | 0                   |
| Utilities                                  | 64,489            | 69,758            | 50,000             | 48,000               | 50,000              |
| Program Expenses                           | 474               | 184               | 500                | 50                   | 500                 |
| <b>Total Supplies &amp; Bldg. Mntc.</b>    | <b>84,559</b>     | <b>89,259</b>     | <b>72,550</b>      | <b>64,150</b>        | <b>68,500</b>       |
| <b>Services</b>                            |                   |                   |                    |                      |                     |
| Advertising                                | 402               | 296               | 500                | 1,300                | 500                 |
| Insurance                                  | 2,997             | 4,085             | 4,100              | 5,975                | 6,400               |
| Professional/Contractual                   | 1,099             | 7,805             | 9,500              | 7,000                | 7,000               |
| Travel/Meetings                            | 61                | 0                 | 200                | 1,450                | 1,500               |
| Training                                   | 4,140             | 3,158             | 4,900              | 4,500                | 4,700               |
| Uniform Services                           | 936               | 890               | 900                | 2,650                | 2,000               |
| Miscellaneous Expenses                     | 167               | 16                | 100                | 100                  | 100                 |
| Technology Services                        | 0                 | 0                 | 0                  | 0                    | 2,990               |
| <b>Total Services</b>                      | <b>9,803</b>      | <b>16,249</b>     | <b>20,200</b>      | <b>22,975</b>        | <b>25,190</b>       |
| <b>Maintenance &amp; Improvements</b>      |                   |                   |                    |                      |                     |
| Small Tools                                | 1,328             | 734               | 800                | 750                  | 800                 |
| Equipment Repairs & Mntc.                  | 2,971             | 4,356             | 3,000              | 3,500                | 4,000               |
| Maintenance Agreements                     | 0                 | 0                 | 0                  | 0                    | 0                   |
| Materials (Pool)                           | 18,810            | 26,644            | 18,000             | 15,000               | 20,000              |
| Building Repair & Maint                    | 13,174            | 26,383            | 15,000             | 15,500               | 12,000              |
| <b>Total Maint &amp; Improvements</b>      | <b>36,283</b>     | <b>58,117</b>     | <b>36,800</b>      | <b>34,750</b>        | <b>36,800</b>       |
| <b>Capital Improvements</b>                |                   |                   |                    |                      |                     |
| Equipment                                  | 1,076             | 8,800             | 21,000             | 12,000               | 11,500              |
| Building & Grounds                         | 36,867            | 23,003            | 2,000              | 0                    | 0                   |
| <b>Total Capital Expenditures</b>          | <b>37,943</b>     | <b>31,803</b>     | <b>23,000</b>      | <b>12,000</b>        | <b>11,500</b>       |
| <b>TOTAL SPLASHZONE EXPEND</b>             | <b>265,507</b>    | <b>308,070</b>    | <b>313,650</b>     | <b>285,170</b>       | <b>336,790</b>      |

# PARKS FUND

## Outdoor Recreation Expenditures (Detail)

| ACCOUNT TITLE                           | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Personnel</b>                        |                   |                   |                    |                      |                     |
| Salary & Wages- Full time               | 41,452            | 40,102            | 46,000             | 46,900               | 49,250              |
| Salary & Wages- Part time               | 71,125            | 81,668            | 74,000             | 85,000               | 87,500              |
| Salary & Wages -Overtime                | 6,201             | 7,943             | 8,500              | 7,500                | 8,200               |
| Empl. Bene.- FICA                       | 8,682             | 9,672             | 9,800              | 11,500               | 12,000              |
| Empl. Bene.- LAGERS                     | 4,158             | 4,369             | 4,600              | 5,800                | 6,100               |
| Empl. Bene.- Life/Disability            | 219               | 153               | 200                | 250                  | 250                 |
| Empl. Bene.- Health Insurance           | 13,406            | 4,486             | 6,000              | 7,000                | 13,000              |
| Empl. Bene.- Unemployment               | 1,451             | 0                 | 0                  | 0                    | 0                   |
| Empl. Bene.- Cellphone Stipend          | 254               | 0                 | 300                | 300                  | 300                 |
| <b>Total Personnel</b>                  | <b>146,948</b>    | <b>148,394</b>    | <b>149,400</b>     | <b>164,250</b>       | <b>176,600</b>      |
| <b>Supplies &amp; Bldg. Maintenance</b> |                   |                   |                    |                      |                     |
| Concession Supplies                     | 9,399             | 8,035             | 9,500              | 8,625                | 9,000               |
| Supplies & Materials                    | 4,564             | 481               | 4,000              | 1,250                | 1,250               |
| Postage                                 | 72                | 103               | 100                | 100                  | 100                 |
| Telephone                               | 643               | 940               | 700                | 500                  | 0                   |
| Program Expense                         | 4,349             | 11,747            | 6,000              | 10,000               | 10,000              |
| <b>Total Supplies &amp; Bldg. Mntc.</b> | <b>19,026</b>     | <b>21,305</b>     | <b>20,300</b>      | <b>20,475</b>        | <b>20,350</b>       |
| <b>Services</b>                         |                   |                   |                    |                      |                     |
| Advertising                             | 583               | 241               | 300                | 100                  | 200                 |
| Insurance                               | 4,602             | 6,418             | 6,425              | 7,325                | 7,850               |
| Subscriptions & Dues                    | 108               | 50                | 110                | 100                  | 110                 |
| Professional/Contractual                | 305               | 954               | 1,000              | 1,100                | 1,000               |
| Travel/Meetings                         | 638               | 880               | 500                | 555                  | 600                 |
| Training                                | 380               | 0                 | 400                | 180                  | 200                 |
| Uniforms                                | 283               | 0                 | 300                | 620                  | 500                 |
| Miscellaneous Expenses                  | 217               | 26                | 0                  | 0                    | 0                   |
| Technology Services                     | 0                 | 0                 | 0                  | 0                    | 2,910               |
| <b>Total Services</b>                   | <b>7,115</b>      | <b>8,570</b>      | <b>9,035</b>       | <b>9,980</b>         | <b>13,370</b>       |
| <b>Maintenance &amp; Improvements</b>   |                   |                   |                    |                      |                     |
| Small Tools/Batting Cages               | 0                 | 197               | 200                | 50                   | 100                 |
| Equipment Repairs & Mntc.               | 492               | 0                 | 400                | 165                  | 200                 |
| <b>Total Maint &amp; Improvements</b>   | <b>492</b>        | <b>197</b>        | <b>600</b>         | <b>215</b>           | <b>300</b>          |
| <b>Capital Expenditures</b>             |                   |                   |                    |                      |                     |
| Equipment                               | 0                 | 332               | 1,000              | 6,230                | 1,000               |
| Buildings & Grounds                     | 3,784             | 0                 | 2,100              | 0                    | 0                   |
| <b>Total Capital Expenditures</b>       | <b>3,784</b>      | <b>332</b>        | <b>3,100</b>       | <b>6,230</b>         | <b>1,000</b>        |
| <b>TOTAL OUTDOOR REC EXPENDITURES</b>   | <b>177,366</b>    | <b>178,798</b>    | <b>182,435</b>     | <b>201,150</b>       | <b>211,620</b>      |

# **PARK LAND RESERVE FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**PARK LAND RESERVE FUND**  
**City of Rolla**  
**Fiscal Year 2024 - 2025**

|                                                 | <b>Audit<br/>2022</b> | <b>Audit<br/>2023</b> | <b>Estimated<br/>2024</b> | <b>Proposed<br/>2025</b> |
|-------------------------------------------------|-----------------------|-----------------------|---------------------------|--------------------------|
| <b>REVENUES</b>                                 |                       |                       |                           |                          |
| Other Income                                    | 1,343                 | 515                   | 17,642                    | 12,650                   |
| <b>Total Revenues</b>                           | <b>1,343</b>          | <b>515</b>            | <b>17,642</b>             | <b>12,650</b>            |
| <b>EXPENDITURES</b>                             |                       |                       |                           |                          |
| Miscellaneous                                   | 0                     | 0                     | 0                         | 0                        |
| Capital Improvements                            | 35,000                | 25,000                | 32,503                    | 0                        |
| <b>Total Expenditures</b>                       | <b>35,000</b>         | <b>25,000</b>         | <b>32,503</b>             | <b>0</b>                 |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES</b> | <b>(33,657)</b>       | <b>(24,485)</b>       | <b>(14,861)</b>           | <b>12,650</b>            |
| <b>FUND TRANSFERS</b>                           |                       |                       |                           |                          |
| To General Fund                                 | 0                     | 0                     | 0                         | 0                        |
| <b>TOTAL REVENUES OVER<br/>EXPENDITURES</b>     | <b>(33,657)</b>       | <b>(24,485)</b>       | <b>(14,861)</b>           | <b>12,650</b>            |
| <b>BEGINNING FUND BALANCE (10/1)</b>            | <b>73,246</b>         | <b>39,589</b>         | <b>15,104</b>             | <b>243</b>               |
| <b>ENDING FUND BALANCE (9/30)</b>               | <b>39,589</b>         | <b>15,104</b>         | <b>243</b>                | <b>12,893</b>            |

# CITY OF ROLLA

## PARK LAND RESERVE REVENUE PROJECTIONS

| <u>Account Titles</u>    | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Estimated</u> | <u>FY 2025 Proposed</u> |
|--------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| Transfer to/from GF      | \$ -                  | \$ -                  | \$ 17,500.00             | \$ (17,500.00)          |
| Interest income          | \$ 60.45              | \$ 169.88             | \$ 142.00                | \$ 150.00               |
| Sale of Surplus Property | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Miscellaneous Income     | \$ -                  | \$ -                  | \$ -                     | \$ -                    |
| Pymt. in lieu of Land    | \$ 1,282.50           | \$ 345.00             | \$ -                     | \$ 30,000.00            |
| <b>FUND TOTAL</b>        | <b>\$ 1,342.95</b>    | <b>\$ 514.88</b>      | <b>\$ 17,642.00</b>      | <b>\$ 12,650.00</b>     |

# PARK LAND RESERVE FUND

## Park Land Reserve Expenditures

| ACCOUNT TITLE                      | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>Capital Expenditures</b>        |                   |                   |                    |                      |                     |
| Equipment                          | 0                 | 0                 | 0                  | 0                    | 0                   |
| Building & Grounds                 | 0                 | 9,325             | 0                  | 32,503               | 0                   |
| Major Park Improvements            | 35,000            | 15,675            | 25,000             | 0                    | 0                   |
|                                    | <b>35,000</b>     | <b>25,000</b>     | <b>25,000</b>      | <b>32,503</b>        | <b>0</b>            |
| <b>TOTAL PARK LAND RESERVE EXP</b> | <b>35,000</b>     | <b>25,000</b>     | <b>25,000</b>      | <b>32,503</b>        | <b>0</b>            |

# **ARPA FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**ARPA FUND**  
**City of Rolla**  
**Fiscal Year 2024 - 2025**

|                                                 | <b>Audit<br/>2022</b> | <b>Audit<br/>2023</b> | <b>Estimated<br/>2024</b> | <b>Proposed<br/>2025</b> |
|-------------------------------------------------|-----------------------|-----------------------|---------------------------|--------------------------|
| <b>REVENUES</b>                                 |                       |                       |                           |                          |
| Grant Revenue                                   | 0                     | 0                     | 0                         | 0                        |
| Other Income                                    | 1,982                 | 20,276                | 18,000                    | 5,000                    |
| <b>Total Revenues</b>                           | <b>1,982</b>          | <b>20,276</b>         | <b>18,000</b>             | <b>5,000</b>             |
| <b>EXPENDITURES</b>                             |                       |                       |                           |                          |
| Admin Expenses                                  | 3,574                 | 3,630                 | 102,110                   | 175,000                  |
| Court Expenses                                  | 100,000               | 0                     | 0                         | 0                        |
| Finance Expenses                                | 440,000               | (198,490)             | 35,000                    | 0                        |
| Telecommunications Expenses                     | 11,071                | 0                     | 0                         | 0                        |
| Animal Control Expenses                         | 44,454                | 0                     | 100,000                   | 0                        |
| Police Expenses                                 | 668,237               | 79,782                | 0                         | 0                        |
| Fire Expenses                                   | 346,236               | 0                     | 0                         | 30,000                   |
| Community Development Expenses                  | 35,000                | 0                     | 0                         | 0                        |
| Sewer Expenses                                  | 0                     | 0                     | 475,000                   | 0                        |
| Street Expenses                                 | 0                     | 0                     | 26,500                    | 0                        |
| Recreation Expenses                             | 850,000               | 695,000               | 250,000                   | 100,000                  |
| Parks Expenses                                  | 45,000                | 0                     | 0                         | 0                        |
| <b>Total Expenditures</b>                       | <b>2,543,572</b>      | <b>579,922</b>        | <b>988,610</b>            | <b>305,000</b>           |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES</b> | <b>(2,541,590)</b>    | <b>(559,646)</b>      | <b>(970,610)</b>          | <b>(300,000)</b>         |
| <b>FUND TRANSFERS</b>                           |                       |                       |                           |                          |
| From General Fund                               | 0                     | 0                     | 0                         | 0                        |
| To General Fund                                 | 0                     | 0                     | 0                         | 0                        |
| <b>TOTAL REVENUES OVER<br/>EXPENDITURES</b>     | <b>(2,541,590)</b>    | <b>(559,646)</b>      | <b>(970,610)</b>          | <b>(300,000)</b>         |
| <b>BEGINNING FUND BALANCE (10/1)</b>            | <b>4,371,845</b>      | <b>1,830,255</b>      | <b>1,270,610</b>          | <b>300,000</b>           |
| <b>ENDING FUND BALANCE (9/30)</b>               | <b>1,830,255</b>      | <b>1,270,610</b>      | <b>300,000</b>            | <b>(0)</b>               |
| <b>EXPENDITURES BY CATEGORY</b>                 |                       |                       |                           |                          |
| Loss of Revenue                                 | 1,480,000             | 475,000               | 160,000                   | 100,000                  |
| Equipment Expenditures                          | 1,063,572             | 1,699                 | 0                         | 0                        |
| Building & Grounds Expenditures                 | 0                     | 78,408                | 631,296                   | 115,000                  |
| Prof/Cont Expenditures                          | 0                     | 24,815                | 170,814                   | 90,000                   |
| <b>Total Expenditures</b>                       | <b>2,543,572</b>      | <b>579,922</b>        | <b>962,110</b>            | <b>305,000</b>           |



# CITY OF ROLLA

## ARPA REVENUE PROJECTIONS

| <u>Account Titles</u>  | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Estimated</u> | <u>2025 Proposed</u> |
|------------------------|-----------------------|-----------------------|--------------------------|----------------------|
| Federal & State Grants | \$ -                  | \$ -                  | \$ -                     | \$ -                 |
| Interest income        | \$ 1,982.46           | \$ 20,276.48          | \$ 18,000.00             | \$ 5,000.00          |
| Miscellaneous income   | \$ -                  | \$ -                  | \$ -                     | \$ -                 |
|                        |                       |                       |                          | \$ -                 |
| <b>FUND TOTAL</b>      | <b>\$ 1,982.46</b>    | <b>\$ 20,276.48</b>   | <b>\$ 18,000.00</b>      | <b>\$ 5,000.00</b>   |

# ARPA FUND

## ARPA Expenditures

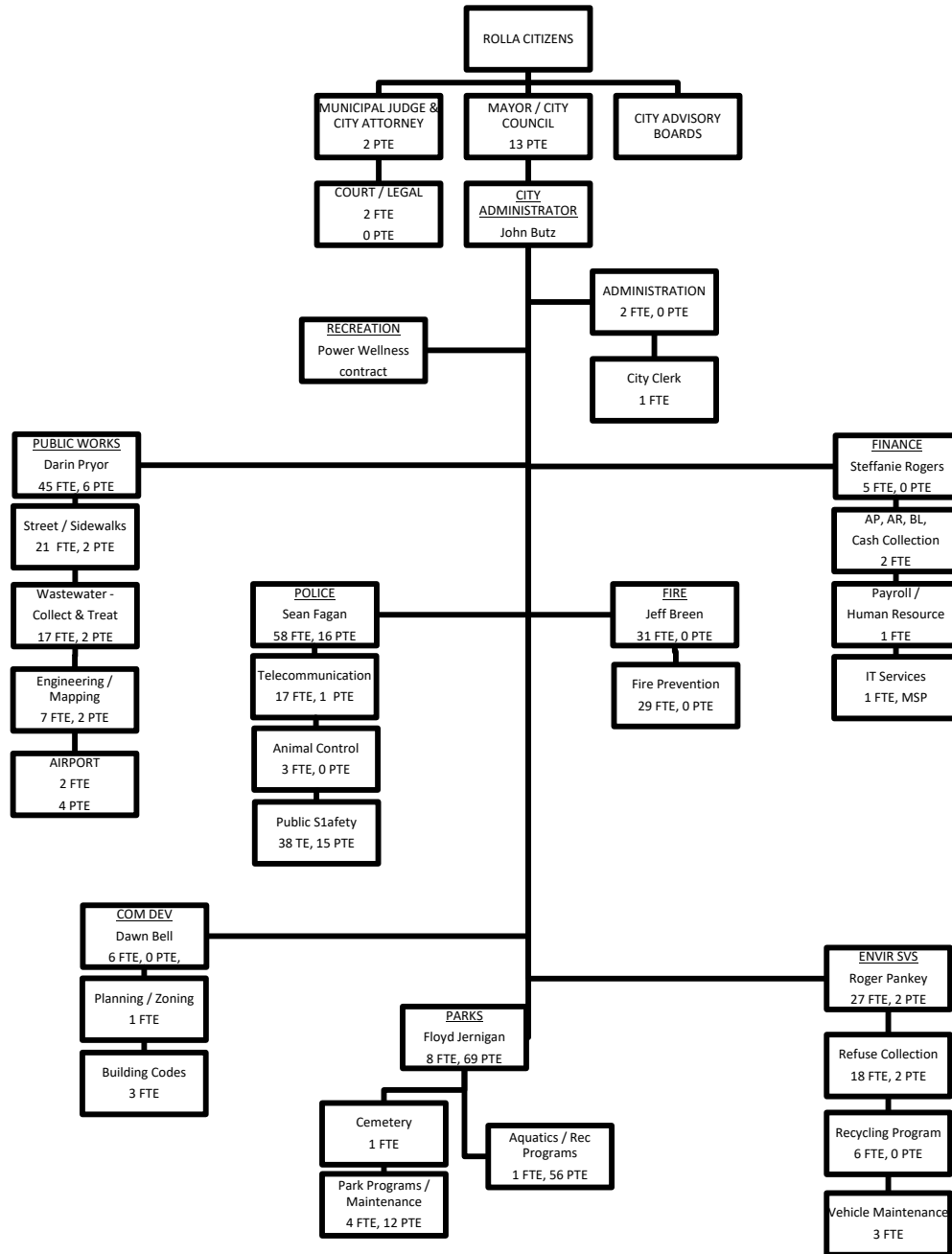
| ACCOUNT TITLE                     | 2021-22<br>ACTUAL | 2022-23<br>ACTUAL | 2023-24<br>ADOPTED | 2023-24<br>ESTIMATED | 2024-25<br>PROPOSED |
|-----------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|
| <b>ARPA Expenditures</b>          |                   |                   |                    |                      |                     |
| Admin Loss of Revenue             | 0                 | 0                 | 150,000            | 0                    | 0                   |
| Admin Equipment                   | 3,574             | 325               | 0                  | 0                    | 0                   |
| Admin Building & Grounds          | 0                 | 0                 | 0                  | 56,296               | 85,000              |
| Admin Prof/Cont                   | 0                 | 3,305             | 150,000            | 45,814               | 90,000              |
| Court Loss of Revenue             | 100,000           | 0                 | 0                  | 0                    | 0                   |
| Finance Loss of Revenue           | 440,000           | -220,000          | 0                  | -90,000              | 0                   |
| Finance Equipment                 | 0                 | 0                 | 0                  | 0                    | 0                   |
| Finance Prof/Cont                 | 0                 | 21,510            | 0                  | 125,000              | 0                   |
| Telecom Equipment                 | 11,071            | 0                 | 0                  | 0                    | 0                   |
| Animal Control Loss of Revenue    | 10,000            | 0                 | 0                  | 0                    | 0                   |
| Animal Control Equipment          | 34,454            | 0                 | 0                  | 0                    | 0                   |
| Animal Control Building & Grounds | 0                 | 0                 | 100,000            | 100,000              | 0                   |
| Police Loss of Revenue            | 0                 | 0                 | 0                  | 0                    | 0                   |
| Police Equipment                  | 668,237           | 1,374             | 0                  | 0                    | 0                   |
| Police Building & Grounds         | 0                 | 78,408            | 0                  | 0                    | 0                   |
| Fire Loss of Revenue              | 0                 | 0                 | 0                  | 0                    | 0                   |
| Fire Equipment                    | 346,236           | 0                 | 0                  | 0                    | 0                   |
| Fire Building & Grounds           | 0                 | 0                 | 40,000             | 0                    | 30,000              |
| Community Dev Loss of Revenue     | 35,000            | 0                 | 0                  | 0                    | 0                   |
| Sewer Loss of Revenue             | 0                 | 0                 | 0                  | 0                    | 0                   |
| Sewer Building & Grounds          | 0                 | 0                 | 475,000            | 475,000              | 0                   |
| Parks Loss of Revenue             | 45,000            | 0                 | 0                  | 0                    | 0                   |
| Street Equipment                  | 0                 | 0                 | 0                  | 26,500               | 0                   |
| Recreation Loss of Revenue        | 850,000           | 695,000           | 250,000            | 250,000              | 100,000             |
|                                   | <b>2,543,572</b>  | <b>579,922</b>    | <b>1,165,000</b>   | <b>988,610</b>       | <b>305,000</b>      |
| <b>TOTAL ARPA EXPENDITURES</b>    | <b>2,543,572</b>  | <b>579,922</b>    | <b>1,165,000</b>   | <b>988,610</b>       | <b>305,000</b>      |

# **PERSONNEL AND COMPENSATION**

# CITY OF ROLLA

## ORGANIZATIONAL CHART

### FY 2024 - 2025



**CITY OF ROLLA  
EMPLOYEE TURNOVER ANALYSIS  
AS OF 07-31-24**

| <b><u>REASON</u></b>  | <b>CALENDAR YEAR</b> |                    |                    |                    |                    | <b>5 YR</b>         | <b>JAN-JUL</b>     |
|-----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
|                       | <b><u>2019</u></b>   | <b><u>2020</u></b> | <b><u>2021</u></b> | <b><u>2022</u></b> | <b><u>2023</u></b> | <b><u>TOTAL</u></b> | <b><u>2024</u></b> |
| Better Pay            | 4                    | 2                  | 10                 | 4                  | 2                  | 22                  | 2                  |
| Death                 | 0                    | 0                  | 0                  | 1                  | 0                  | 1                   | 1                  |
| Internal Conflict     | 0                    | 0                  | 0                  | 2                  | 2                  | 4                   | 0                  |
| Personal Reasons      | 16                   | 19                 | 19                 | 15                 | 11                 | 80                  | 12                 |
| Retirement/Disability | 2                    | 3                  | 1                  | 12                 | 3                  | 21                  | 5                  |
| Termination           | 3                    | 1                  | 3                  | 1                  | 2                  | 10                  | 0                  |
|                       | 25                   | 25                 | 33                 | 35                 | 20                 | 138                 | 20                 |
| Total FT Employee     | 183                  | 181                | 192                | 195                | 186                |                     | 180                |
| Turnover Rate         | 14%                  | 14%                | 17%                | 18%                | 11%                |                     | 11%                |

**CITY OF ROLLA  
PAY ADJUSTMENTS**

| <b>FISCAL<br/>YEAR</b> | <b><u>COLA</u></b>                 | <b><u>MERIT<br/>INCREASES</u></b>                      |
|------------------------|------------------------------------|--------------------------------------------------------|
| Proposed 2025          | 2%                                 | 3%<br>Depending on eval/dept allocation                |
| 2024                   | 3%                                 | 3%<br>Depending on eval/dept allocation                |
| 2023                   | 3% - General<br>8% - Public Safety | Either 1.5% or 3%<br>Depending on eval/dept allocation |
| 2022                   | 4% - General<br>9% - Public Safety | Either 1.5% or 3%<br>Depending on eval/dept allocation |
| 2021                   | 1% - General<br>6% - Public Safety | None                                                   |
| 2020                   | 1%                                 | Either 1.5% or 3%<br>Depending on eval/dept allocation |
| 2019                   | 1%                                 | Either 1.5% or 3%<br>Depending on eval/dept allocation |
| 2018                   | 1%                                 | Either 1.5% or 3%<br>Depending on eval/dept allocation |
| 2017                   | 1%                                 | Either 1.5% or 3%<br>Depending on eval/dept allocation |
| 2016                   | 2%                                 | Either 1.5% or 3%<br>Depending on eval/dept allocation |
| 2015                   | None                               | 1.5%                                                   |
| 2014                   | 1%                                 | None                                                   |
| 2013                   | 1%                                 | None                                                   |
| 2012                   | 1%                                 | 1.5%                                                   |
| 2011                   | None                               | None                                                   |
| 2010                   | 2%                                 | None                                                   |

**City of Rolla Personnel and Compensation System  
2024-2025 Budget Year**

| <b><u>Job Title</u></b>                     | <b><u>Department</u></b>      | <b><u>Grade</u></b> | <b><u>FLSA</u></b> | <b><u>Total<br/>Employed</u></b> | <b><u>Risk<br/>Category</u></b> |
|---------------------------------------------|-------------------------------|---------------------|--------------------|----------------------------------|---------------------------------|
| Public Works Director                       | Engineering                   | G12                 | E                  | 1                                | Low                             |
| Finance Director                            | Finance                       | G11                 | E                  | 1                                | Low                             |
| Police Chief                                | Police                        | P11                 | E                  | 1                                | Low                             |
| Fire Chief                                  | Fire                          | F18                 | E                  | 1                                | Low                             |
| Community Development Director              | Community Dev.                | G10                 | E                  | 1                                | Low                             |
| Parks Director                              | Parks                         | G10                 | E                  | 1                                | Low                             |
| Environmental Services Director             | Environmental Svs             | G10                 | E                  | 1                                | Low                             |
| Sr. Civil Engineer                          | Engineering                   | G10                 | E                  | 1                                | Low                             |
| Major                                       | Police                        | P9                  | E                  | 1                                | Low                             |
| Assistant Fire Chief                        | Fire                          | F16                 | E                  | 1                                | Low                             |
| Civil Engineer                              | Engineering                   | G9                  | E                  | 0                                | Low                             |
| Police Captain                              | Police                        | P8                  | E                  | 4                                | Low                             |
| Fire Captain                                | Fire                          | F-11                | E                  | 6                                | High                            |
| Fire Inspector                              | Fire                          | F-11                | E                  | 1                                | Low                             |
| Communications Chief                        | Police                        | T8                  | E                  | 1                                | Low                             |
| Assistant Public Works Director             | Engineering                   | G8                  | E                  | 0                                | Low                             |
| Assistant City Administrator                | City Administration           | G8                  |                    | 1                                | Low                             |
| Detective Sergeant                          | Police                        | P-7                 |                    | 1                                | High                            |
| Building Codes Administrator                | Community Dev.                | G7                  | E                  | 0                                | Low                             |
| MIS Coordinator                             | Finance                       | G7                  | E                  | 1                                | Low                             |
| Parks Superintendent                        | Parks                         | G7                  | E                  | 1                                | High                            |
| Environmental Services Superintendent       | Environmental Svs             | G7                  | E                  | 1                                | High                            |
| Street Superintendent                       | Street/Traffic                | G7                  | E                  | 2                                | High                            |
| Waste Water Superintendent                  | Wastewater                    | G7                  | E                  | 1                                | High                            |
| Sewer Collection Superintendent             | Wastewater                    | G7                  | E                  | 1                                | High                            |
| Environmental Specialist                    | Engineering                   | G7                  | E                  | 1                                | Low                             |
| GIS Administrator                           | Engineering                   | G7                  |                    | 1                                | Low                             |
| Right-of-Way Inspector                      | Street                        | G7                  |                    | 1                                | High                            |
| Police Sergeant                             | Police                        | P-6                 |                    | 5                                | High                            |
| City Planner                                | Community Dev.                | G6                  |                    | 1                                | Low                             |
| Airport Manager                             | Airport                       | G6                  | E                  | 1                                | Low                             |
| Assistant Superintendent                    | Parks, Street, Sewer, Traffic | G6                  |                    | 4                                | High                            |
| Project Coordinator Senior                  | Engineering/Street            | G6                  |                    | 2                                | Low                             |
| Chief Building Inspector                    | Community Dev.                | G6                  |                    | 1                                | Low                             |
| MIS Technician                              | Finance/Police                | G6                  |                    | 2                                | Low                             |
| Police Corporal                             | Police                        | P-5                 |                    | 8                                | High                            |
| Detective                                   | Police                        | P-5                 |                    | 3                                | High                            |
| Fire Lieutenant                             | Fire                          | F-8                 |                    | 6                                | High                            |
| Emergency Communications Officer Supervisor | Police                        | T6                  |                    | 3                                | Low                             |

**City of Rolla Personnel and Compensation System  
2024-2025 Budget Year**

| <u>Job Title</u>                         | <u>Department</u>                      | <u>Grade</u> | <u>FLSA</u> | <u>Total<br/>Employed</u> | <u>Risk<br/>Category</u> |
|------------------------------------------|----------------------------------------|--------------|-------------|---------------------------|--------------------------|
| Building Inspector Senior                | Community Dev.                         | G5           |             | 1                         | Low                      |
| Accounting Specialist                    | Finance                                | G5           |             | 1                         | Low                      |
| City Clerk                               | City Administration                    | G5           |             | 1                         | Low                      |
| Lead Mechanic                            | Environmental Svs                      | G5           |             | 1                         | High                     |
| Wastewater Foreman                       | Wastewater                             | G5           |             | 1                         | High                     |
| Foreman                                  | Street                                 | G5           |             | 1                         | High                     |
| Environmental Services Foreman           | Environmental Svs                      | G5           |             | 2                         | High                     |
| Rec Supervisor - Outdoor                 | Parks                                  | G5           |             | 2                         | Low                      |
| Project Coordinator (Design, GIS, Insp.) | Engineering/Street                     | G5           |             | 0                         | Low                      |
| Police Officer Sr                        | Police                                 | P-4          |             | 5                         | High                     |
| Police Officer                           | Police                                 | P-4          |             | 9                         | High                     |
| Firefighter                              | Fire                                   | F-7          |             | 14                        | High                     |
| Building Inspector                       | Community Dev.                         | G4           |             | 1                         | Low                      |
| Account Clerk Sr                         | Finance                                | G4           |             | 1                         | Low                      |
| Municipal Court Clerk                    | City Administration                    | G4           |             | 1                         | Low                      |
| Plant Operator Senior                    | Wastewater                             | G4           |             | 3                         | High                     |
| Equipment Operator Senior                | Env Svs/Street/Parks/ Sewer            | G4           |             | 15                        | High                     |
| Concrete Finisher Sr                     | Street                                 | G4           |             | 1                         | High                     |
| Traffic Technician Sr                    | Street                                 | G4           |             | 2                         | High                     |
| Emergency Communications Officer Sr      | Police                                 | T4           |             | 5                         | Low                      |
| Emergency Communications Officer         | Police                                 | T3           |             | 3                         | Low                      |
| Recycling Specialist                     | Environmental Svs                      | G3           |             | 1                         | Low                      |
| Equipment Operator II                    | Env Svs/Street/Parks/ Sewer            | G3           |             | 5                         | High                     |
| Mapping Technician                       | Engineering                            | G3           |             | 1                         | Low                      |
| Engineering Technician                   | Engineering                            | G3           |             | 0                         | Low                      |
| Mechanic                                 | Environmental Svs                      | G3           |             | 1                         | High                     |
| Vehicle Service Technician               | Environmental Svs                      | G3           |             | 1                         | High                     |
| Police Records Clerk Sup                 | Police                                 | G3           |             | 1                         | Low                      |
| Executive Assistant                      | PD, Eng, Env Svs, Fire, Parks, Com Dev | G3           |             | 5                         | Low                      |
| Building & Zoning Inspector              | Community Dev.                         | G3           |             | 0                         | Low                      |
| Police Cadet                             | Police                                 | P-1          |             | 0                         | High                     |
| Equipment Operator I                     | Env Svs/Street/Sewer/Airport/Parks     | G2           |             | 15                        | High                     |
| Concrete Finisher I                      | Street                                 | G2           |             | 2                         | High                     |
| Account Clerk                            | Finance                                | G2           |             | 1                         | Low                      |
| Deputy Court Clerk                       | City Administration                    | G2           |             | 1                         | Low                      |
| Animal Control Supervisor                | Police                                 | G2           |             | 1                         | High                     |
| Police Records Clerk                     | Police                                 | G1           |             | 2                         | Low                      |
| Senior Laborer                           | Environmental Svs                      | G1           |             | 1                         | High                     |
| Laborer                                  | Environmental                          | G1           |             | 2                         | High                     |
| Secretary                                | Police                                 | G1           |             | 1                         | Low                      |
| Animal Control Officer                   | Police                                 | G1           |             | 2                         | High                     |
| Custodian                                | City Hall, RPD                         | G1           |             | 2                         | Low                      |
| <b>Total Employees</b>                   |                                        |              |             | <u>185</u>                |                          |



**City of Rolla General Departments**  
**Beginning September 29, 2024 - 2.0% Annual Adjustment**  
**3% Steps, 10% Grades**  
**Base Pay Scale - 2080 Hours**

|                      | Annual Salary |              |              |              |               |               |               |               | Bi-weekly     |               |               |               |
|----------------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                      | 1             | 2            | 3            | 4            | 5             | 6             | 7             | 8             | 9             | 10            | 11            | 12            |
| Grade One (9)        | \$ 31,838.56  | \$ 32,793.72 | \$ 33,777.53 | \$ 34,790.85 | \$ 35,834.58  | \$ 36,909.62  | \$ 38,016.91  | \$ 39,157.41  | \$ 40,332.14  | \$ 41,542.10  | \$ 42,788.36  | \$ 44,072.01  |
| (Bi-weekly)          | \$ 1,224.56   | \$ 1,261.30  | \$ 1,299.14  | \$ 1,338.11  | \$ 1,378.25   | \$ 1,419.60   | \$ 1,462.19   | \$ 1,506.05   | \$ 1,551.24   | \$ 1,597.77   | \$ 1,645.71   | \$ 1,695.08   |
| (Hourly)             | \$ 15.307     | \$ 15.766    | \$ 16.239    | \$ 16.726    | \$ 17.228     | \$ 17.745     | \$ 18.277     | \$ 18.826     | \$ 19.390     | \$ 19.972     | \$ 20.571     | \$ 21.188     |
| (Overtime)           | \$ 22.961     | \$ 23.649    | \$ 24.359    | \$ 25.090    | \$ 25.842     | \$ 26.618     | \$ 27.416     | \$ 28.239     | \$ 29.086     | \$ 29.958     | \$ 30.857     | \$ 31.783     |
| Grade Two (10)       | \$ 35,022.42  | \$ 36,073.09 | \$ 37,155.28 | \$ 38,269.94 | \$ 39,418.04  | \$ 40,600.58  | \$ 41,818.60  | \$ 43,073.15  | \$ 44,365.35  | \$ 45,696.31  | \$ 47,067.20  | \$ 48,479.21  |
| (Bi-weekly)          | \$ 1,347.02   | \$ 1,387.43  | \$ 1,429.05  | \$ 1,471.92  | \$ 1,516.08   | \$ 1,561.56   | \$ 1,608.41   | \$ 1,656.66   | \$ 1,706.36   | \$ 1,757.55   | \$ 1,810.28   | \$ 1,864.59   |
| (Hourly)             | \$ 16.838     | \$ 17.343    | \$ 17.863    | \$ 18.399    | \$ 18.951     | \$ 19.520     | \$ 20.105     | \$ 20.708     | \$ 21.329     | \$ 21.969     | \$ 22.628     | \$ 23.307     |
| (Overtime)           | \$ 25.257     | \$ 26.014    | \$ 26.795    | \$ 27.599    | \$ 28.426     | \$ 29.279     | \$ 30.158     | \$ 31.062     | \$ 31.994     | \$ 32.954     | \$ 33.943     | \$ 34.961     |
| Grade Three (11)     | \$ 38,524.66  | \$ 39,680.40 | \$ 40,870.81 | \$ 42,096.93 | \$ 43,359.84  | \$ 44,660.64  | \$ 46,000.46  | \$ 47,380.47  | \$ 48,801.88  | \$ 50,265.94  | \$ 51,773.92  | \$ 53,327.14  |
| (Bi-weekly)          | \$ 1,481.72   | \$ 1,526.17  | \$ 1,571.95  | \$ 1,619.11  | \$ 1,667.69   | \$ 1,717.72   | \$ 1,769.25   | \$ 1,822.33   | \$ 1,877.00   | \$ 1,933.31   | \$ 1,991.30   | \$ 2,051.04   |
| (Hourly)             | \$ 18.521     | \$ 19.077    | \$ 19.649    | \$ 20.239    | \$ 20.846     | \$ 21.471     | \$ 22.116     | \$ 22.779     | \$ 23.462     | \$ 24.166     | \$ 24.891     | \$ 25.638     |
| (Overtime)           | \$ 27.782     | \$ 28.616    | \$ 29.474    | \$ 30.358    | \$ 31.269     | \$ 32.207     | \$ 33.173     | \$ 34.169     | \$ 35.194     | \$ 36.249     | \$ 37.337     | \$ 38.457     |
| Grade Four (12)      | \$ 42,377.12  | \$ 43,648.44 | \$ 44,957.89 | \$ 46,306.63 | \$ 47,695.83  | \$ 49,126.70  | \$ 50,600.50  | \$ 52,118.52  | \$ 53,682.07  | \$ 55,292.53  | \$ 56,951.31  | \$ 58,659.85  |
| (Bi-weekly)          | \$ 1,629.89   | \$ 1,678.79  | \$ 1,729.15  | \$ 1,781.02  | \$ 1,834.45   | \$ 1,889.49   | \$ 1,946.17   | \$ 2,004.56   | \$ 2,064.70   | \$ 2,126.64   | \$ 2,190.44   | \$ 2,256.15   |
| (Hourly)             | \$ 20.374     | \$ 20.985    | \$ 21.614    | \$ 22.263    | \$ 22.931     | \$ 23.619     | \$ 24.327     | \$ 25.057     | \$ 25.809     | \$ 26.583     | \$ 27.380     | \$ 28.202     |
| (Overtime)           | \$ 30.560     | \$ 31.477    | \$ 32.422    | \$ 33.394    | \$ 34.396     | \$ 35.428     | \$ 36.491     | \$ 37.585     | \$ 38.713     | \$ 39.874     | \$ 41.071     | \$ 42.303     |
| Grade Five (13)      | \$ 46,614.84  | \$ 48,013.28 | \$ 49,453.68 | \$ 50,937.29 | \$ 52,465.41  | \$ 54,039.37  | \$ 55,660.55  | \$ 57,330.37  | \$ 59,050.28  | \$ 60,821.79  | \$ 62,646.44  | \$ 64,525.83  |
| (Bi-weekly)          | \$ 1,792.88   | \$ 1,846.66  | \$ 1,902.06  | \$ 1,959.13  | \$ 2,017.90   | \$ 2,078.44   | \$ 2,140.79   | \$ 2,205.01   | \$ 2,271.16   | \$ 2,339.30   | \$ 2,409.48   | \$ 2,481.76   |
| (Hourly)             | \$ 22.411     | \$ 23.083    | \$ 23.776    | \$ 24.489    | \$ 25.224     | \$ 25.980     | \$ 26.760     | \$ 27.563     | \$ 28.390     | \$ 29.241     | \$ 30.118     | \$ 31.022     |
| (Overtime)           | \$ 33.616     | \$ 34.625    | \$ 35.664    | \$ 36.734    | \$ 37.836     | \$ 38.971     | \$ 40.140     | \$ 41.344     | \$ 42.584     | \$ 43.862     | \$ 45.178     | \$ 46.533     |
| Grade Six (14)       | \$ 51,276.32  | \$ 52,814.61 | \$ 54,399.05 | \$ 56,031.02 | \$ 57,711.95  | \$ 59,443.31  | \$ 61,226.61  | \$ 63,063.40  | \$ 64,955.31  | \$ 66,903.97  | \$ 68,911.09  | \$ 70,978.42  |
| (Bi-weekly)          | \$ 1,972.17   | \$ 2,031.33  | \$ 2,092.27  | \$ 2,155.04  | \$ 2,219.69   | \$ 2,286.28   | \$ 2,354.87   | \$ 2,425.52   | \$ 2,498.28   | \$ 2,573.23   | \$ 2,650.43   | \$ 2,729.94   |
| (Hourly)             | \$ 24.652     | \$ 25.392    | \$ 26.153    | \$ 26.938    | \$ 27.746     | \$ 28.579     | \$ 29.436     | \$ 30.319     | \$ 31.229     | \$ 32.165     | \$ 33.130     | \$ 34.124     |
| (Overtime)           | \$ 36.978     | \$ 38.087    | \$ 39.230    | \$ 40.407    | \$ 41.619     | \$ 42.868     | \$ 44.154     | \$ 45.478     | \$ 46.843     | \$ 48.248     | \$ 49.695     | \$ 51.186     |
| Grade Seven (15)     | \$ 56,403.95  | \$ 58,096.07 | \$ 59,838.95 | \$ 61,634.12 | \$ 63,483.14  | \$ 65,387.64  | \$ 67,349.27  | \$ 69,369.75  | \$ 71,450.84  | \$ 73,594.36  | \$ 75,802.19  | \$ 78,076.26  |
| (Bi-weekly)          | \$ 2,169.38   | \$ 2,234.46  | \$ 2,301.50  | \$ 2,370.54  | \$ 2,441.66   | \$ 2,514.91   | \$ 2,590.36   | \$ 2,668.07   | \$ 2,748.11   | \$ 2,830.55   | \$ 2,915.47   | \$ 3,002.93   |
| (Hourly)             | \$ 27.117     | \$ 27.931    | \$ 28.769    | \$ 29.632    | \$ 30.521     | \$ 31.436     | \$ 32.379     | \$ 33.351     | \$ 34.351     | \$ 35.382     | \$ 36.443     | \$ 37.537     |
| (Overtime)           | \$ 40.676     | \$ 41.896    | \$ 43.153    | \$ 44.448    | \$ 45.781     | \$ 47.155     | \$ 48.569     | \$ 50.026     | \$ 51.527     | \$ 53.073     | \$ 54.665     | \$ 56.305     |
| Grade Eight (16)     | \$ 62,044.35  | \$ 63,905.68 | \$ 65,822.85 | \$ 67,797.53 | \$ 69,831.46  | \$ 71,926.40  | \$ 74,084.19  | \$ 76,306.72  | \$ 78,595.92  | \$ 80,953.80  | \$ 83,382.41  | \$ 85,883.89  |
| (Bi-weekly)          | \$ 2,386.32   | \$ 2,457.91  | \$ 2,531.65  | \$ 2,607.60  | \$ 2,685.83   | \$ 2,766.40   | \$ 2,849.39   | \$ 2,934.87   | \$ 3,022.92   | \$ 3,113.61   | \$ 3,207.02   | \$ 3,303.23   |
| (Hourly)             | \$ 29.829     | \$ 30.724    | \$ 31.646    | \$ 32.595    | \$ 33.573     | \$ 34.580     | \$ 35.617     | \$ 36.686     | \$ 37.787     | \$ 38.920     | \$ 40.088     | \$ 41.290     |
| (Overtime)           | \$ 44.744     | \$ 46.086    | \$ 47.468    | \$ 48.892    | \$ 50.359     | \$ 51.870     | \$ 53.426     | \$ 55.029     | \$ 56.680     | \$ 58.380     | \$ 60.132     | \$ 61.935     |
| Grade Nine (17)      | \$ 68,248.78  | \$ 70,296.24 | \$ 72,405.13 | \$ 74,577.29 | \$ 76,814.60  | \$ 79,119.04  | \$ 81,492.61  | \$ 83,937.39  | \$ 86,455.51  | \$ 89,049.18  | \$ 91,720.65  | \$ 94,472.27  |
| (Bi-weekly)          | \$ 2,624.95   | \$ 2,703.70  | \$ 2,784.81  | \$ 2,868.36  | \$ 2,954.41   | \$ 3,043.04   | \$ 3,134.33   | \$ 3,228.36   | \$ 3,325.21   | \$ 3,424.97   | \$ 3,527.72   | \$ 3,633.55   |
| (Hourly)             | \$ 32.812     | \$ 33.796    | \$ 34.810    | \$ 35.854    | \$ 36.930     | \$ 38.038     | \$ 39.179     | \$ 40.355     | \$ 41.565     | \$ 42.812     | \$ 44.096     | \$ 45.419     |
| (Overtime)           | \$ 49.218     | \$ 50.694    | \$ 52.215    | \$ 53.782    | \$ 55.395     | \$ 57.057     | \$ 58.769     | \$ 60.532     | \$ 62.348     | \$ 64.218     | \$ 66.145     | \$ 68.129     |
| Grade Ten (18)       | \$ 75,073.66  | \$ 77,325.87 | \$ 79,645.64 | \$ 82,035.01 | \$ 84,496.06  | \$ 87,030.95  | \$ 89,641.87  | \$ 92,331.13  | \$ 95,101.07  | \$ 97,954.10  | \$ 100,892.72 | \$ 103,919.50 |
| (Bi-weekly)          | \$ 2,887.45   | \$ 2,974.07  | \$ 3,063.29  | \$ 3,155.19  | \$ 3,249.85   | \$ 3,347.34   | \$ 3,447.76   | \$ 3,551.20   | \$ 3,657.73   | \$ 3,767.47   | \$ 3,880.49   | \$ 3,996.90   |
| (Hourly)             | \$ 36.093     | \$ 37.176    | \$ 38.291    | \$ 39.440    | \$ 40.623     | \$ 41.842     | \$ 43.097     | \$ 44.390     | \$ 45.722     | \$ 47.093     | \$ 48.506     | \$ 49.961     |
| (Overtime)           | \$ 54.140     | \$ 55.764    | \$ 57.437    | \$ 59.160    | \$ 60.935     | \$ 62.763     | \$ 64.646     | \$ 66.585     | \$ 68.582     | \$ 70.640     | \$ 72.759     | \$ 74.942     |
| Grade Eleven (19)    | \$ 82,581.02  | \$ 85,058.46 | \$ 87,610.21 | \$ 90,238.52 | \$ 92,945.67  | \$ 95,734.04  | \$ 98,606.06  | \$ 101,564.24 | \$ 104,611.17 | \$ 107,749.51 | \$ 110,981.99 | \$ 114,311.45 |
| (Bi-weekly)          | \$ 3,176.19   | \$ 3,271.48  | \$ 3,369.62  | \$ 3,470.71  | \$ 3,574.83   | \$ 3,682.08   | \$ 3,792.54   | \$ 3,906.32   | \$ 4,023.51   | \$ 4,144.21   | \$ 4,268.54   | \$ 4,396.59   |
| (Hourly)             | \$ 39.702     | \$ 40.893    | \$ 42.120    | \$ 43.384    | \$ 44.685     | \$ 46.026     | \$ 47.407     | \$ 48.829     | \$ 50.294     | \$ 51.803     | \$ 53.357     | \$ 54.957     |
| (Overtime)           | \$ 59.554     | \$ 61.340    | \$ 63.180    | \$ 65.076    | \$ 67.028     | \$ 69.039     | \$ 71.110     | \$ 73.243     | \$ 75.441     | \$ 77.704     | \$ 80.035     | \$ 82.436     |
| Grade Twelve (20)    | \$ 90,839.13  | \$ 93,564.30 | \$ 96,371.23 | \$ 99,262.37 | \$ 102,240.24 | \$ 105,307.45 | \$ 108,466.67 | \$ 111,720.67 | \$ 115,072.29 | \$ 118,524.46 | \$ 122,080.19 | \$ 125,742.60 |
| (Bi-weekly)          | \$ 3,493.81   | \$ 3,598.63  | \$ 3,706.59  | \$ 3,817.78  | \$ 3,932.32   | \$ 4,050.29   | \$ 4,171.79   | \$ 4,296.95   | \$ 4,425.86   | \$ 4,558.63   | \$ 4,695.39   | \$ 4,836.25   |
| (Hourly)             | \$ 43.673     | \$ 44.983    | \$ 46.332    | \$ 47.722    | \$ 49.154     | \$ 50.629     | \$ 52.147     | \$ 53.712     | \$ 55.323     | \$ 56.983     | \$ 58.692     | \$ 60.453     |
| 8/28/2024 (Overtime) | \$ 65.509     | \$ 67.474    | \$ 69.498    | \$ 71.583    | \$ 73.731     | \$ 75.943     | \$ 78.221     | \$ 80.568     | \$ 82.985     | \$ 85.474     | \$ 88.039     | \$ 90.680     |

**City of Rolla Fire Department**  
**Beginning September 29, 2024 - 2.0% Annual Adjustment**  
**3% Steps, 10% Grades**  
**Base Pay Scale - 2912 Hours (2764 Reg & 148 OT)**

|                          | Annual Salary |              |              |              |              |              | Bi-weekly    |              |              |              |              |              |
|--------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                          | 1             | 2            | 3            | 4            | 5            | 6            | 7            | 8            | 9            | 10           | 11           | 12           |
| <b>Grade One</b>         | \$ 24,910.48  | \$ 25,657.79 | \$ 26,427.53 | \$ 27,220.35 | \$ 28,036.96 | \$ 28,878.07 | \$ 29,744.42 | \$ 30,636.75 | \$ 31,555.85 | \$ 32,502.53 | \$ 33,477.60 | \$ 34,481.93 |
| (Bi-weekly)              | \$ 958.10     | \$ 986.84    | \$ 1,016.44  | \$ 1,046.94  | \$ 1,078.34  | \$ 1,110.70  | \$ 1,144.02  | \$ 1,178.34  | \$ 1,213.09  | \$ 1,250.10  | \$ 1,287.60  | \$ 1,326.23  |
| (Hourly)                 | \$ 8.342      | \$ 8.502     | \$ 8.850     | \$ 9.116     | \$ 9.389     | \$ 9.671     | \$ 9.961     | \$ 10.260    | \$ 10.567    | \$ 10.884    | \$ 11.211    | \$ 11.547    |
| (Overtime)               | \$ 12.513     | \$ 12.888    | \$ 13.275    | \$ 13.673    | \$ 14.083    | \$ 14.506    | \$ 14.941    | \$ 15.389    | \$ 15.851    | \$ 16.327    | \$ 16.816    | \$ 17.321    |
| <b>Grade Two</b>         | \$ 27,401.53  | \$ 28,223.57 | \$ 29,070.28 | \$ 29,942.39 | \$ 30,840.66 | \$ 31,765.88 | \$ 32,718.86 | \$ 33,700.42 | \$ 34,711.44 | \$ 35,752.78 | \$ 36,825.36 | \$ 37,930.12 |
| (Bi-weekly)              | \$ 1,053.90   | \$ 1,085.52  | \$ 1,118.09  | \$ 1,151.63  | \$ 1,186.18  | \$ 1,221.76  | \$ 1,258.42  | \$ 1,296.17  | \$ 1,335.06  | \$ 1,375.11  | \$ 1,416.36  | \$ 1,458.85  |
| (Hourly)                 | \$ 9.176      | \$ 9.451     | \$ 9.735     | \$ 10.027    | \$ 10.328    | \$ 10.638    | \$ 10.957    | \$ 11.286    | \$ 11.624    | \$ 11.973    | \$ 12.332    | \$ 12.702    |
| (Overtime)               | \$ 13.764     | \$ 14.177    | \$ 14.603    | \$ 15.041    | \$ 15.492    | \$ 15.957    | \$ 16.435    | \$ 16.926    | \$ 17.436    | \$ 17.959    | \$ 18.496    | \$ 19.053    |
| <b>Grade Three</b>       | \$ 30,141.68  | \$ 31,045.93 | \$ 31,977.31 | \$ 32,936.63 | \$ 33,924.73 | \$ 34,942.47 | \$ 35,990.74 | \$ 37,070.47 | \$ 38,182.58 | \$ 39,328.06 | \$ 40,507.90 | \$ 41,723.14 |
| (Bi-weekly)              | \$ 1,159.30   | \$ 1,194.07  | \$ 1,229.90  | \$ 1,266.79  | \$ 1,304.80  | \$ 1,343.94  | \$ 1,384.26  | \$ 1,425.79  | \$ 1,468.56  | \$ 1,512.62  | \$ 1,558.00  | \$ 1,604.74  |
| (Hourly)                 | \$ 10.094     | \$ 10.397    | \$ 10.709    | \$ 11.030    | \$ 11.361    | \$ 11.702    | \$ 12.053    | \$ 12.414    | \$ 12.787    | \$ 13.170    | \$ 13.565    | \$ 13.972    |
| (Overtime)               | \$ 15.141     | \$ 15.595    | \$ 16.063    | \$ 16.545    | \$ 17.041    | \$ 17.552    | \$ 18.079    | \$ 18.621    | \$ 19.180    | \$ 19.755    | \$ 20.348    | \$ 20.958    |
| <b>Grade Four</b>        | \$ 33,155.85  | \$ 34,150.52 | \$ 35,175.04 | \$ 36,230.29 | \$ 37,317.20 | \$ 38,436.72 | \$ 39,589.82 | \$ 40,777.51 | \$ 42,000.84 | \$ 43,260.86 | \$ 44,558.69 | \$ 45,895.45 |
| (Bi-weekly)              | \$ 1,275.22   | \$ 1,313.48  | \$ 1,352.89  | \$ 1,393.47  | \$ 1,435.28  | \$ 1,478.34  | \$ 1,522.69  | \$ 1,568.37  | \$ 1,615.42  | \$ 1,663.88  | \$ 1,713.80  | \$ 1,765.21  |
| (Hourly)                 | \$ 11.103     | \$ 11.436    | \$ 11.779    | \$ 12.133    | \$ 12.497    | \$ 12.872    | \$ 13.258    | \$ 13.656    | \$ 14.065    | \$ 14.487    | \$ 14.922    | \$ 15.369    |
| (Overtime)               | \$ 16.655     | \$ 17.154    | \$ 17.669    | \$ 18.199    | \$ 18.745    | \$ 19.307    | \$ 19.887    | \$ 20.483    | \$ 21.096    | \$ 21.731    | \$ 22.383    | \$ 23.054    |
| <b>Grade Five</b>        | \$ 36,471.43  | \$ 37,565.58 | \$ 38,692.54 | \$ 39,853.32 | \$ 41,048.92 | \$ 42,280.39 | \$ 43,548.80 | \$ 44,855.26 | \$ 46,200.92 | \$ 47,586.95 | \$ 49,014.56 | \$ 50,484.99 |
| (Bi-weekly)              | \$ 1,402.75   | \$ 1,444.83  | \$ 1,488.17  | \$ 1,532.82  | \$ 1,578.80  | \$ 1,626.17  | \$ 1,674.95  | \$ 1,725.20  | \$ 1,776.96  | \$ 1,830.27  | \$ 1,885.18  | \$ 1,941.73  |
| (Hourly)                 | \$ 12.214     | \$ 12.580    | \$ 12.957    | \$ 13.346    | \$ 13.746    | \$ 14.159    | \$ 14.584    | \$ 15.021    | \$ 15.472    | \$ 15.936    | \$ 16.414    | \$ 16.906    |
| (Overtime)               | \$ 18.320     | \$ 18.870    | \$ 19.436    | \$ 20.019    | \$ 20.620    | \$ 21.238    | \$ 21.875    | \$ 22.532    | \$ 23.206    | \$ 23.904    | \$ 24.621    | \$ 25.360    |
| <b>Grade Six</b>         | \$ 40,118.58  | \$ 41,322.13 | \$ 42,561.80 | \$ 43,838.05 | \$ 45,153.81 | \$ 46,508.43 | \$ 47,903.08 | \$ 49,340.79 | \$ 50,821.01 | \$ 52,345.64 | \$ 53,916.01 | \$ 55,533.49 |
| (Bi-weekly)              | \$ 1,543.02   | \$ 1,589.31  | \$ 1,636.99  | \$ 1,686.10  | \$ 1,736.69  | \$ 1,788.79  | \$ 1,842.45  | \$ 1,897.72  | \$ 1,954.65  | \$ 2,013.29  | \$ 2,073.69  | \$ 2,135.90  |
| (Hourly)                 | \$ 13.435     | \$ 13.838    | \$ 14.253    | \$ 14.681    | \$ 15.121    | \$ 15.575    | \$ 16.042    | \$ 16.523    | \$ 17.019    | \$ 17.529    | \$ 18.055    | \$ 18.597    |
| (Overtime)               | \$ 20.152     | \$ 20.757    | \$ 21.380    | \$ 22.021    | \$ 22.682    | \$ 23.362    | \$ 24.063    | \$ 24.785    | \$ 25.528    | \$ 26.294    | \$ 27.083    | \$ 27.896    |
| <b>Grade Seven</b>       | \$ 44,130.43  | \$ 45,454.35 | \$ 46,817.98 | \$ 48,222.52 | \$ 49,669.19 | \$ 51,159.27 | \$ 52,694.05 | \$ 54,274.87 | \$ 55,903.11 | \$ 57,580.21 | \$ 59,307.61 | \$ 61,086.84 |
| (Bi-weekly)              | \$ 1,697.32   | \$ 1,748.24  | \$ 1,800.69  | \$ 1,854.71  | \$ 1,910.35  | \$ 1,967.66  | \$ 2,026.69  | \$ 2,087.49  | \$ 2,150.12  | \$ 2,214.62  | \$ 2,281.06  | \$ 2,349.49  |
| (Hourly)                 | \$ 14.778     | \$ 15.222    | \$ 15.678    | \$ 16.149    | \$ 16.633    | \$ 17.132    | \$ 17.646    | \$ 18.176    | \$ 18.721    | \$ 19.282    | \$ 19.861    | \$ 20.457    |
| (Overtime)               | \$ 22.168     | \$ 22.833    | \$ 23.518    | \$ 24.223    | \$ 24.950    | \$ 25.698    | \$ 26.469    | \$ 27.263    | \$ 28.081    | \$ 28.924    | \$ 29.791    | \$ 30.685    |
| <b>Grade Eight</b>       | \$ 48,543.48  | \$ 49,999.78 | \$ 51,499.78 | \$ 53,044.77 | \$ 54,636.11 | \$ 56,275.20 | \$ 57,963.36 | \$ 59,702.36 | \$ 61,493.43 | \$ 63,338.23 | \$ 65,238.38 | \$ 67,194.53 |
| (Bi-weekly)              | \$ 1,867.06   | \$ 1,923.07  | \$ 1,980.76  | \$ 2,040.18  | \$ 2,101.39  | \$ 2,164.43  | \$ 2,229.36  | \$ 2,296.24  | \$ 2,365.13  | \$ 2,436.09  | \$ 2,509.17  | \$ 2,584.41  |
| (Hourly)                 | \$ 16.256     | \$ 16.744    | \$ 17.246    | \$ 17.764    | \$ 18.296    | \$ 18.845    | \$ 19.411    | \$ 19.993    | \$ 20.593    | \$ 21.211    | \$ 21.847    | \$ 22.502    |
| (Overtime)               | \$ 24.384     | \$ 25.116    | \$ 25.869    | \$ 26.645    | \$ 27.445    | \$ 28.268    | \$ 29.116    | \$ 29.990    | \$ 30.889    | \$ 31.816    | \$ 32.770    | \$ 33.754    |
| <b>Grade Nine</b>        | \$ 52,074.18  | \$ 53,636.40 | \$ 55,245.50 | \$ 56,902.86 | \$ 58,609.95 | \$ 60,368.24 | \$ 62,179.29 | \$ 64,044.67 | \$ 65,966.01 | \$ 67,944.99 | \$ 69,983.34 | \$ 72,083.74 |
| (Bi-weekly)              | \$ 2,002.85   | \$ 2,062.94  | \$ 2,124.83  | \$ 2,188.57  | \$ 2,254.23  | \$ 2,321.86  | \$ 2,391.51  | \$ 2,463.26  | \$ 2,537.15  | \$ 2,613.27  | \$ 2,691.67  | \$ 2,772.42  |
| (Hourly)                 | \$ 17.882     | \$ 18.418    | \$ 18.971    | \$ 19.540    | \$ 20.126    | \$ 20.730    | \$ 21.352    | \$ 21.992    | \$ 22.652    | \$ 23.332    | \$ 24.032    | \$ 24.753    |
| (Overtime)               | \$ 26.823     | \$ 27.627    | \$ 28.456    | \$ 29.310    | \$ 30.189    | \$ 31.095    | \$ 32.028    | \$ 32.989    | \$ 33.978    | \$ 34.996    | \$ 36.048    | \$ 37.129    |
| <b>Grade Ten</b>         | \$ 57,281.60  | \$ 59,000.04 | \$ 60,770.05 | \$ 62,593.15 | \$ 64,470.94 | \$ 66,405.07 | \$ 68,397.22 | \$ 70,449.14 | \$ 72,562.61 | \$ 74,739.49 | \$ 76,981.68 | \$ 79,291.13 |
| (Bi-weekly)              | \$ 2,203.14   | \$ 2,269.23  | \$ 2,337.31  | \$ 2,407.43  | \$ 2,479.65  | \$ 2,554.03  | \$ 2,630.58  | \$ 2,709.58  | \$ 2,790.87  | \$ 2,874.60  | \$ 2,960.83  | \$ 3,049.66  |
| (Hourly)                 | \$ 19.670     | \$ 20.260    | \$ 20.868    | \$ 21.494    | \$ 22.139    | \$ 22.803    | \$ 23.487    | \$ 24.192    | \$ 24.917    | \$ 25.665    | \$ 26.435    | \$ 27.228    |
| (Overtime)               | \$ 29.505     | \$ 30.390    | \$ 31.302    | \$ 32.241    | \$ 33.208    | \$ 34.204    | \$ 35.231    | \$ 36.287    | \$ 37.376    | \$ 38.497    | \$ 39.652    | \$ 40.842    |
| <b>Grade Eleven (FC)</b> | \$ 63,009.76  | \$ 64,900.05 | \$ 66,847.05 | \$ 68,852.46 | \$ 70,918.04 | \$ 73,045.58 | \$ 75,236.94 | \$ 77,494.05 | \$ 79,818.87 | \$ 82,213.44 | \$ 84,679.84 | \$ 87,220.24 |
| (Bi-weekly)              | \$ 2,423.45   | \$ 2,496.16  | \$ 2,571.04  | \$ 2,648.17  | \$ 2,727.62  | \$ 2,809.45  | \$ 2,893.73  | \$ 2,980.54  | \$ 3,069.96  | \$ 3,162.06  | \$ 3,256.92  | \$ 3,354.62  |
| (Hourly)                 | \$ 21.637     | \$ 22.286    | \$ 22.955    | \$ 23.643    | \$ 24.353    | \$ 25.083    | \$ 25.836    | \$ 26.611    | \$ 27.409    | \$ 28.231    | \$ 29.078    | \$ 29.951    |
| (Overtime)               | \$ 32.455     | \$ 33.429    | \$ 34.432    | \$ 35.465    | \$ 36.529    | \$ 37.625    | \$ 38.754    | \$ 39.916    | \$ 41.114    | \$ 42.347    | \$ 43.617    | \$ 44.926    |

**Base Pay Scale - 2080 Hours (8 hour shift)**

|                        | Annual Salary |              |              |              |              |              | Bi-weekly    |               |               |               |               |               |
|------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|
|                        | 1             | 2            | 3            | 4            | 5            | 6            | 7            | 8             | 9             | 10            | 11            | 12            |
| <b>Grade Fourteen</b>  | \$ 56,345.12  | \$ 58,035.47 | \$ 59,776.54 | \$ 61,569.83 | \$ 63,416.93 | \$ 65,319.44 | \$ 67,279.02 | \$ 69,297.39  | \$ 71,376.31  | \$ 73,517.60  | \$ 75,723.13  | \$ 77,994.82  |
| (Bi-weekly)            | \$ 2,167.12   | \$ 2,232.13  | \$ 2,299.10  | \$ 2,368.07  | \$ 2,439.11  | \$ 2,512.29  | \$ 2,587.65  | \$ 2,665.28   | \$ 2,745.24   | \$ 2,827.60   | \$ 2,912.43   | \$ 2,999.80   |
| (Hourly)               | \$ 27.089     | \$ 27.902    | \$ 28.739    | \$ 29.601    | \$ 30.489    | \$ 31.404    | \$ 32.346    | \$ 33.316     | \$ 34.316     | \$ 35.345     | \$ 36.405     | \$ 37.498     |
| (Overtime)             | \$ 40.634     | \$ 41.853    | \$ 43.108    | \$ 44.401    | \$ 45.733    | \$ 47.105    | \$ 48.519    | \$ 49.974     | \$ 51.473     | \$ 53.018     | \$ 54.608     | \$ 56.246     |
| <b>Grade Fifteen</b>   | \$ 61,979.63  | \$ 63,839.02 | \$ 65,754.19 | \$ 67,726.82 | \$ 69,758.62 | \$ 71,851.38 | \$ 74,006.92 | \$ 76,227.13  | \$ 78,513.94  | \$ 80,869.36  | \$ 83,295.44  | \$ 85,794.31  |
| (Bi-weekly)            | \$ 2,383.83   | \$ 2,455.35  | \$ 2,529.01  | \$ 2,604.88  | \$ 2,683.02  | \$ 2,763.51  | \$ 2,846.42  | \$ 2,931.81   | \$ 3,019.77   | \$ 3,110.36   | \$ 3,203.67   | \$ 3,299.78   |
| (Hourly)               | \$ 29.798     | \$ 30.692    | \$ 31.613    | \$ 32.561    | \$ 33.538    | \$ 34.544    | \$ 35.580    | \$ 36.648     | \$ 37.747     | \$ 38.880     | \$ 40.046     | \$ 41.247     |
| (Overtime)             | \$ 44.697     | \$ 46.038    | \$ 47.419    | \$ 48.841    | \$ 50.307    | \$ 51.816    | \$ 53.370    | \$ 54.971     | \$ 56.621     | \$ 58.319     | \$ 60.069     | \$ 61.871     |
| <b>Grade Sixteen</b>   | \$ 68,177.60  | \$ 70,222.92 | \$ 72,329.61 | \$ 74,499.50 | \$ 76,734.48 | \$ 79,036.52 | \$ 81,407.61 | \$ 83,849.84  | \$ 86,365.34  | \$ 88,956.30  | \$ 91,624.99  | \$ 94,373.74  |
| (Bi-weekly)            | \$ 2,622.22   | \$ 2,700.88  | \$ 2,781.91  | \$ 2,865.37  | \$ 2,951.33  | \$ 3,039.87  | \$ 3,131.06  | \$ 3,224.99   | \$ 3,321.74   | \$ 3,421.40   | \$ 3,524.04   | \$ 3,629.74   |
| (Hourly)               | \$ 32.778     | \$ 33.761    | \$ 34.774    | \$ 35.817    | \$ 36.892    | \$ 37.998    | \$ 39.138    | \$ 40.312     | \$ 41.522     | \$ 42.767     | \$ 44.050     | \$ 45.372     |
| (Overtime)             | \$ 49.167     | \$ 50.642    | \$ 52.161    | \$ 53.726    | \$ 55.337    | \$ 56.997    | \$ 58.707    | \$ 60.469     | \$ 62.283     | \$ 64.151     | \$ 66.076     | \$ 68.058     |
| <b>Grade Seventeen</b> | \$ 74,995.35  | \$ 77,245.22 | \$ 79,562.57 | \$ 81,949.45 | \$ 84,407.93 | \$ 86,940.17 | \$ 89,548.38 | \$ 92,234.83  | \$ 95,001.87  | \$ 97,851.93  | \$ 100,787.49 | \$ 103,811.11 |
| (Bi-weekly)            | \$ 2,884.44   | \$ 2,970.97  | \$ 3,060.10  | \$ 3,151.90  | \$ 3,246.46  | \$ 3,343.85  | \$ 3,444.17  | \$ 3,547.49   | \$ 3,653.92   | \$ 3,763.54   | \$ 3,876.44   | \$ 3,992.74   |
| (Hourly)               | \$ 36.055     | \$ 37.137    | \$ 38.251    | \$ 39.399    | \$ 40.581    | \$ 41.798    | \$ 43.052    | \$ 44.344     | \$ 45.674     | \$ 47.044     | \$ 48.456     | \$ 49.909     |
| (Overtime)             | \$ 54.083     | \$ 55.706    | \$ 57.377    | \$ 59.096    | \$ 60.871    | \$ 62.697    | \$ 64.578    | \$ 66.516     | \$ 68.511     | \$ 70.566     | \$ 72.683     | \$ 74.864     |
| <b>Grade Eighteen</b>  | \$ 82,494.89  | \$ 84,969.74 | \$ 87,518.83 | \$ 90,144.39 | \$ 92,848.73 | \$ 95,633.19 | \$ 98,503.21 | \$ 101,458.31 | \$ 104,502.06 | \$ 107,637.12 | \$ 110,866.23 | \$ 114,192.22 |
| (Bi-weekly)            | \$ 3,172.88   | \$ 3,268.07  | \$ 3,366.11  | \$ 3,467.09  | \$ 3,571.10  | \$ 3,678.24  | \$ 3,788.59  | \$ 3,902.24   | \$ 4,019.31   | \$ 4,139.89   | \$ 4,264.09   | \$ 4,392.01   |
| (Hourly)               | \$ 39.661     | \$ 40.851    | \$ 42.076    | \$ 43.339    | \$ 44.639    | \$ 45.978    | \$ 47.357    | \$ 48.778     | \$ 50.241     | \$ 51.749     | \$ 53.301     | \$ 54.900     |
| (Overtime)             | \$ 59.492     | \$ 61.276    | \$ 63.115    | \$ 65.008    | \$ 66.958    | \$ 68.967    | \$ 71.036    | \$ 73.167     | \$ 75.362     | \$ 77.623     | \$ 79.952     | \$ 82.350     |

**City of Rolla Police Department**  
**Beginning September 29, 2024 - 2.0% Annual Adjustment**  
**3% Steps, 10% Grades**  
**Base Pay Scale - 2184 Hours (12 hour shift)**

|                         | Annual Salary |              |              |              |              |              |              |              |              |              |              |              | Bi-weekly |   |   |   |   |   |   |   |   |    |    |    |
|-------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|---|---|---|---|---|---|---|---|----|----|----|
|                         | 1             | 2            | 3            | 4            | 5            | 6            | 7            | 8            | 9            | 10           | 11           | 12           | 1         | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| <b>Grade One (8)</b>    | \$ 35,054.12  | \$ 36,116.04 | \$ 37,199.52 | \$ 38,315.51 | \$ 39,464.98 | \$ 40,648.93 | \$ 41,868.39 | \$ 43,124.44 | \$ 44,418.18 | \$ 45,750.72 | \$ 47,123.25 | \$ 48,536.94 |           |   |   |   |   |   |   |   |   |    |    |    |
| (Bi-weekly)             | \$ 1,348.62   | \$ 1,389.08  | \$ 1,430.75  | \$ 1,473.67  | \$ 1,517.88  | \$ 1,563.42  | \$ 1,610.32  | \$ 1,658.63  | \$ 1,708.39  | \$ 1,759.64  | \$ 1,812.43  | \$ 1,866.81  |           |   |   |   |   |   |   |   |   |    |    |    |
| (Hourly)                | \$ 16.055     | \$ 16.537    | \$ 17.033    | \$ 17.544    | \$ 18.070    | \$ 18.612    | \$ 19.171    | \$ 19.746    | \$ 20.338    | \$ 20.948    | \$ 21.577    | \$ 22.224    |           |   |   |   |   |   |   |   |   |    |    |    |
| (Overtime)              | \$ 24.083     | \$ 24.805    | \$ 25.549    | \$ 26.316    | \$ 27.105    | \$ 27.918    | \$ 28.756    | \$ 29.618    | \$ 30.507    | \$ 31.422    | \$ 32.365    | \$ 33.336    |           |   |   |   |   |   |   |   |   |    |    |    |
| <b>Grade Two (9)</b>    | \$ 38,570.53  | \$ 39,727.65 | \$ 40,919.48 | \$ 42,147.06 | \$ 43,411.47 | \$ 44,713.82 | \$ 46,055.23 | \$ 47,436.89 | \$ 48,860.00 | \$ 50,325.80 | \$ 51,835.57 | \$ 53,390.64 |           |   |   |   |   |   |   |   |   |    |    |    |
| (Bi-weekly)             | \$ 1,483.48   | \$ 1,527.99  | \$ 1,573.83  | \$ 1,621.04  | \$ 1,669.67  | \$ 1,719.76  | \$ 1,771.36  | \$ 1,824.50  | \$ 1,879.23  | \$ 1,935.61  | \$ 1,993.68  | \$ 2,053.49  |           |   |   |   |   |   |   |   |   |    |    |    |
| (Hourly)                | \$ 17.661     | \$ 18.190    | \$ 18.736    | \$ 19.298    | \$ 19.877    | \$ 20.473    | \$ 21.088    | \$ 21.720    | \$ 22.372    | \$ 23.043    | \$ 23.734    | \$ 24.446    |           |   |   |   |   |   |   |   |   |    |    |    |
| (Overtime)              | \$ 26.491     | \$ 27.285    | \$ 28.104    | \$ 28.947    | \$ 29.816    | \$ 30.710    | \$ 31.631    | \$ 32.580    | \$ 33.558    | \$ 34.564    | \$ 35.601    | \$ 36.669    |           |   |   |   |   |   |   |   |   |    |    |    |
| <b>Grade Three (10)</b> | \$ 42,427.59  | \$ 43,700.41 | \$ 45,011.43 | \$ 46,361.77 | \$ 47,752.62 | \$ 49,185.20 | \$ 50,660.76 | \$ 52,180.58 | \$ 53,746.00 | \$ 55,358.38 | \$ 57,019.13 | \$ 58,729.70 |           |   |   |   |   |   |   |   |   |    |    |    |
| (Bi-weekly)             | \$ 1,631.83   | \$ 1,680.79  | \$ 1,731.21  | \$ 1,783.14  | \$ 1,836.64  | \$ 1,891.74  | \$ 1,948.49  | \$ 2,006.95  | \$ 2,067.15  | \$ 2,129.17  | \$ 2,193.04  | \$ 2,258.83  |           |   |   |   |   |   |   |   |   |    |    |    |
| (Hourly)                | \$ 19.427     | \$ 20.009    | \$ 20.610    | \$ 21.238    | \$ 21.895    | \$ 22.521    | \$ 23.196    | \$ 23.892    | \$ 24.609    | \$ 25.347    | \$ 26.108    | \$ 26.891    |           |   |   |   |   |   |   |   |   |    |    |    |
| (Overtime)              | \$ 29.140     | \$ 30.014    | \$ 30.914    | \$ 31.842    | \$ 32.797    | \$ 33.781    | \$ 34.794    | \$ 35.838    | \$ 36.913    | \$ 38.021    | \$ 39.161    | \$ 40.336    |           |   |   |   |   |   |   |   |   |    |    |    |
| <b>Grade Four (11)</b>  | \$ 46,670.34  | \$ 48,070.45 | \$ 49,512.57 | \$ 50,997.94 | \$ 52,525.88 | \$ 54,103.72 | \$ 55,726.83 | \$ 57,398.64 | \$ 59,120.60 | \$ 60,894.21 | \$ 62,721.04 | \$ 64,602.67 |           |   |   |   |   |   |   |   |   |    |    |    |
| (Bi-weekly)             | \$ 1,795.01   | \$ 1,848.86  | \$ 1,904.33  | \$ 1,961.46  | \$ 2,020.30  | \$ 2,080.91  | \$ 2,143.34  | \$ 2,207.64  | \$ 2,273.87  | \$ 2,342.09  | \$ 2,412.35  | \$ 2,484.72  |           |   |   |   |   |   |   |   |   |    |    |    |
| (Hourly)                | \$ 21.369     | \$ 22.010    | \$ 22.671    | \$ 23.351    | \$ 24.051    | \$ 24.773    | \$ 25.516    | \$ 26.281    | \$ 27.070    | \$ 27.882    | \$ 28.718    | \$ 29.580    |           |   |   |   |   |   |   |   |   |    |    |    |
| (Overtime)              | \$ 32.054     | \$ 33.015    | \$ 34.006    | \$ 35.026    | \$ 36.077    | \$ 37.159    | \$ 38.274    | \$ 39.422    | \$ 40.605    | \$ 41.823    | \$ 43.078    | \$ 44.370    |           |   |   |   |   |   |   |   |   |    |    |    |
| <b>Grade Five (12)</b>  | \$ 51,337.38  | \$ 52,877.50 | \$ 54,463.82 | \$ 56,097.74 | \$ 57,780.67 | \$ 59,514.09 | \$ 61,299.51 | \$ 63,138.50 | \$ 65,032.65 | \$ 66,983.63 | \$ 68,993.14 | \$ 71,062.94 |           |   |   |   |   |   |   |   |   |    |    |    |
| (Bi-weekly)             | \$ 1,974.51   | \$ 2,033.75  | \$ 2,094.76  | \$ 2,157.61  | \$ 2,222.33  | \$ 2,289.00  | \$ 2,357.67  | \$ 2,428.40  | \$ 2,501.26  | \$ 2,576.29  | \$ 2,653.58  | \$ 2,733.19  |           |   |   |   |   |   |   |   |   |    |    |    |
| (Hourly)                | \$ 23.506     | \$ 24.211    | \$ 24.938    | \$ 25.686    | \$ 26.456    | \$ 27.250    | \$ 28.068    | \$ 28.910    | \$ 29.777    | \$ 30.670    | \$ 31.590    | \$ 32.538    |           |   |   |   |   |   |   |   |   |    |    |    |
| (Overtime)              | \$ 35.259     | \$ 36.317    | \$ 37.406    | \$ 38.529    | \$ 39.685    | \$ 40.875    | \$ 42.101    | \$ 43.364    | \$ 44.665    | \$ 46.005    | \$ 47.385    | \$ 48.807    |           |   |   |   |   |   |   |   |   |    |    |    |
| <b>Grade Six (13)</b>   | \$ 56,471.12  | \$ 58,165.25 | \$ 59,910.21 | \$ 61,707.51 | \$ 63,558.74 | \$ 65,465.50 | \$ 67,429.47 | \$ 69,452.35 | \$ 71,535.92 | \$ 73,682.00 | \$ 75,892.46 | \$ 78,169.23 |           |   |   |   |   |   |   |   |   |    |    |    |
| (Bi-weekly)             | \$ 2,171.97   | \$ 2,237.12  | \$ 2,304.24  | \$ 2,373.37  | \$ 2,444.57  | \$ 2,517.90  | \$ 2,593.44  | \$ 2,671.24  | \$ 2,751.38  | \$ 2,833.92  | \$ 2,918.94  | \$ 3,006.51  |           |   |   |   |   |   |   |   |   |    |    |    |
| (Hourly)                | \$ 25.857     | \$ 26.632    | \$ 27.431    | \$ 28.254    | \$ 29.102    | \$ 29.975    | \$ 30.874    | \$ 31.801    | \$ 32.755    | \$ 33.737    | \$ 34.749    | \$ 35.792    |           |   |   |   |   |   |   |   |   |    |    |    |
| (Overtime)              | \$ 38.785     | \$ 39.949    | \$ 41.147    | \$ 42.382    | \$ 43.653    | \$ 44.963    | \$ 46.311    | \$ 47.701    | \$ 49.132    | \$ 50.606    | \$ 52.124    | \$ 53.688    |           |   |   |   |   |   |   |   |   |    |    |    |
| <b>Grade Seven (14)</b> | \$ 62,118.23  | \$ 63,981.77 | \$ 65,901.23 | \$ 67,878.26 | \$ 69,914.61 | \$ 72,012.05 | \$ 74,172.41 | \$ 76,397.56 | \$ 78,689.51 | \$ 81,050.20 | \$ 83,481.70 | \$ 85,986.15 |           |   |   |   |   |   |   |   |   |    |    |    |
| (Bi-weekly)             | \$ 2,389.16   | \$ 2,460.84  | \$ 2,534.66  | \$ 2,610.70  | \$ 2,689.02  | \$ 2,769.69  | \$ 2,852.79  | \$ 2,938.37  | \$ 3,026.52  | \$ 3,117.32  | \$ 3,210.83  | \$ 3,307.16  |           |   |   |   |   |   |   |   |   |    |    |    |
| (Hourly)                | \$ 28.442     | \$ 29.296    | \$ 30.175    | \$ 31.080    | \$ 32.012    | \$ 32.973    | \$ 33.962    | \$ 34.981    | \$ 36.030    | \$ 37.111    | \$ 38.224    | \$ 39.371    |           |   |   |   |   |   |   |   |   |    |    |    |
| (Overtime)              | \$ 42.664     | \$ 43.944    | \$ 45.262    | \$ 46.620    | \$ 48.018    | \$ 49.459    | \$ 50.943    | \$ 52.471    | \$ 54.045    | \$ 55.666    | \$ 57.336    | \$ 59.056    |           |   |   |   |   |   |   |   |   |    |    |    |

**Base Pay Scale - 2080 Hours (8 hour shift)**

|                          | Annual Salary |              |               |               |               |               |               |               |               |               |               |               | Bi-weekly |  |  |  |  |  |  |  |  |  |  |  |
|--------------------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|--|--|--|--|--|--|--|--|--|--|--|
|                          | 1             | 2            | 3             | 4             | 5             | 6             | 7             | 8             | 9             | 10            | 11            | 12            |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade One (8)</b>     | \$ 33,994.40  | \$ 34,396.23 | \$ 35,428.12  | \$ 36,490.96  | \$ 37,565.69  | \$ 38,713.26  | \$ 39,874.66  | \$ 41,070.90  | \$ 42,303.03  | \$ 43,572.12  | \$ 44,879.28  | \$ 46,225.66  |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 1,284.40   | \$ 1,322.93  | \$ 1,362.62   | \$ 1,403.50   | \$ 1,445.60   | \$ 1,488.97   | \$ 1,533.64   | \$ 1,579.65   | \$ 1,627.04   | \$ 1,675.85   | \$ 1,726.13   | \$ 1,777.91   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 16.055     | \$ 16.537    | \$ 17.033     | \$ 17.544     | \$ 18.070     | \$ 18.612     | \$ 19.171     | \$ 19.746     | \$ 20.338     | \$ 20.948     | \$ 21.577     | \$ 22.224     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 24.063     | \$ 24.805    | \$ 25.549     | \$ 26.316     | \$ 27.105     | \$ 27.918     | \$ 28.756     | \$ 29.618     | \$ 30.507     | \$ 31.422     | \$ 32.365     | \$ 33.336     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Two (9)</b>     | \$ 36,733.84  | \$ 37,836.86 | \$ 38,970.93  | \$ 40,140.06  | \$ 41,344.26  | \$ 42,584.59  | \$ 43,862.13  | \$ 45,177.99  | \$ 46,533.33  | \$ 47,929.33  | \$ 49,367.21  | \$ 50,848.23  |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 1,412.84   | \$ 1,455.23  | \$ 1,498.88   | \$ 1,543.85   | \$ 1,590.16   | \$ 1,637.87   | \$ 1,687.00   | \$ 1,737.61   | \$ 1,789.74   | \$ 1,843.44   | \$ 1,898.74   | \$ 1,955.70   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 17.661     | \$ 18.190    | \$ 18.736     | \$ 19.298     | \$ 19.877     | \$ 20.473     | \$ 21.088     | \$ 21.720     | \$ 22.372     | \$ 23.043     | \$ 23.734     | \$ 24.446     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 26.491     | \$ 27.285    | \$ 28.104     | \$ 28.947     | \$ 29.816     | \$ 30.710     | \$ 31.631     | \$ 32.580     | \$ 33.558     | \$ 34.564     | \$ 35.601     | \$ 36.669     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Three (10)</b>  | \$ 40,407.22  | \$ 41,619.44 | \$ 42,868.02  | \$ 44,154.06  | \$ 45,478.69  | \$ 46,843.05  | \$ 48,248.34  | \$ 49,695.79  | \$ 51,186.66  | \$ 52,722.26  | \$ 54,303.93  | \$ 55,933.05  |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 1,554.12   | \$ 1,600.75  | \$ 1,648.77   | \$ 1,698.23   | \$ 1,749.18   | \$ 1,801.66   | \$ 1,855.71   | \$ 1,911.38   | \$ 1,968.72   | \$ 2,027.78   | \$ 2,088.61   | \$ 2,151.27   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 19.427     | \$ 20.009    | \$ 20.610     | \$ 21.228     | \$ 21.895     | \$ 22.521     | \$ 23.196     | \$ 23.892     | \$ 24.609     | \$ 25.347     | \$ 26.108     | \$ 26.891     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 29.140     | \$ 30.014    | \$ 30.914     | \$ 31.842     | \$ 32.797     | \$ 33.781     | \$ 34.794     | \$ 35.838     | \$ 36.913     | \$ 38.021     | \$ 39.161     | \$ 40.336     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Four (11)</b>   | \$ 44,447.95  | \$ 45,781.38 | \$ 47,154.83  | \$ 48,569.47  | \$ 50,026.56  | \$ 51,527.35  | \$ 53,073.17  | \$ 54,665.37  | \$ 56,305.33  | \$ 57,994.49  | \$ 59,734.32  | \$ 61,526.35  |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 1,709.54   | \$ 1,760.82  | \$ 1,813.65   | \$ 1,868.06   | \$ 1,924.10   | \$ 1,981.82   | \$ 2,041.28   | \$ 2,102.51   | \$ 2,165.59   | \$ 2,230.56   | \$ 2,297.47   | \$ 2,366.40   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 21.369     | \$ 22.010    | \$ 22.671     | \$ 23.351     | \$ 24.051     | \$ 24.773     | \$ 25.516     | \$ 26.281     | \$ 27.070     | \$ 27.882     | \$ 28.718     | \$ 29.580     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 32.054     | \$ 33.015    | \$ 34.006     | \$ 35.026     | \$ 36.077     | \$ 37.159     | \$ 38.274     | \$ 39.422     | \$ 40.605     | \$ 41.823     | \$ 43.078     | \$ 44.370     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Five (12)</b>   | \$ 48,892.74  | \$ 50,359.52 | \$ 51,870.31  | \$ 53,426.42  | \$ 55,029.21  | \$ 56,680.09  | \$ 58,380.49  | \$ 60,131.90  | \$ 61,935.86  | \$ 63,793.94  | \$ 65,707.76  | \$ 67,678.99  |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 1,880.49   | \$ 1,936.90  | \$ 1,995.01   | \$ 2,054.86   | \$ 2,116.51   | \$ 2,180.00   | \$ 2,245.40   | \$ 2,312.77   | \$ 2,382.15   | \$ 2,453.61   | \$ 2,527.22   | \$ 2,603.04   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 23.506     | \$ 24.211    | \$ 24.938     | \$ 25.686     | \$ 26.456     | \$ 27.250     | \$ 28.068     | \$ 28.910     | \$ 29.777     | \$ 30.670     | \$ 31.590     | \$ 32.538     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 35.259     | \$ 36.317    | \$ 37.406     | \$ 38.529     | \$ 39.685     | \$ 40.875     | \$ 42.101     | \$ 43.364     | \$ 44.665     | \$ 46.005     | \$ 47.385     | \$ 48.807     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Six (13)</b>    | \$ 53,782.02  | \$ 55,366.48 | \$ 57,007.34  | \$ 58,709.06  | \$ 60,483.13  | \$ 62,334.10  | \$ 64,258.54  | \$ 66,254.00  | \$ 68,329.45  | \$ 70,485.45  | \$ 72,722.53  | \$ 74,446.89  |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 2,069.54   | \$ 2,130.60  | \$ 2,194.51   | \$ 2,262.35   | \$ 2,332.16   | \$ 2,404.00   | \$ 2,478.94   | \$ 2,556.00   | \$ 2,636.15   | \$ 2,719.45   | \$ 2,805.97   | \$ 2,895.84   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 25.857     | \$ 26.632    | \$ 27.431     | \$ 28.254     | \$ 29.102     | \$ 29.975     | \$ 30.874     | \$ 31.801     | \$ 32.755     | \$ 33.737     | \$ 34.749     | \$ 35.792     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 38.785     | \$ 39.949    | \$ 41.147     | \$ 42.382     | \$ 43.653     | \$ 44.963     | \$ 46.311     | \$ 47.701     | \$ 49.132     | \$ 50.606     | \$ 52.124     | \$ 53.688     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Seven (14)</b>  | \$ 59,160.22  | \$ 60,935.02 | \$ 62,763.07  | \$ 64,645.97  | \$ 66,585.35  | \$ 68,591.90  | \$ 70,663.39  | \$ 72,799.66  | \$ 74,924.39  | \$ 77,100.66  | \$ 79,366.38  | \$ 81,891.58  |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 2,275.39   | \$ 2,343.65  | \$ 2,413.96   | \$ 2,486.38   | \$ 2,560.97   | \$ 2,637.80   | \$ 2,716.94   | \$ 2,798.45   | \$ 2,882.40   | \$ 2,968.87   | \$ 3,057.94   | \$ 3,149.68   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 28.442     | \$ 29.296    | \$ 30.175     | \$ 31.080     | \$ 32.012     | \$ 32.973     | \$ 33.962     | \$ 34.981     | \$ 36.030     | \$ 37.111     | \$ 38.224     | \$ 39.371     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 42.664     | \$ 43.944    | \$ 45.262     | \$ 46.620     | \$ 48.018     | \$ 49.459     | \$ 50.943     | \$ 52.471     | \$ 54.045     | \$ 55.665     | \$ 57.336     | \$ 59.056     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Eight (15)</b>  | \$ 65,076.24  | \$ 67,028.53 | \$ 69,039.38  | \$ 71,110.56  | \$ 73,243.88  | \$ 75,441.20  | \$ 77,704.43  | \$ 80,035.56  | \$ 82,436.63  | \$ 84,909.73  | \$ 87,457.02  | \$ 90,080.73  |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 2,502.93   | \$ 2,578.02  | \$ 2,655.36   | \$ 2,735.02   | \$ 2,817.07   | \$ 2,901.58   | \$ 2,988.63   | \$ 3,078.29   | \$ 3,170.64   | \$ 3,265.76   | \$ 3,363.73   | \$ 3,464.64   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 31.287     | \$ 32.225    | \$ 33.192     | \$ 34.188     | \$ 35.213     | \$ 36.270     | \$ 37.358     | \$ 38.479     | \$ 39.633     | \$ 40.822     | \$ 42.047     | \$ 43.308     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 46.930     | \$ 48.338    | \$ 49.788     | \$ 51.282     | \$ 52.820     | \$ 54.405     | \$ 56.037     | \$ 57.718     | \$ 59.449     | \$ 61.233     | \$ 63.070     | \$ 64.962     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Nine (16)</b>   | \$ 71,593.86  | \$ 73,731.36 | \$ 75,943.32  | \$ 78,221.62  | \$ 80,568.27  | \$ 82,986.32  | \$ 85,474.88  | \$ 88,039.12  | \$ 90,680.29  | \$ 93,400.70  | \$ 96,202.72  | \$ 99,088.11  |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 2,753.23   | \$ 2,835.82  | \$ 2,920.90   | \$ 3,008.52   | \$ 3,098.78   | \$ 3,191.74   | \$ 3,287.50   | \$ 3,386.12   | \$ 3,487.70   | \$ 3,592.33   | \$ 3,700.10   | \$ 3,811.11   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 34.415     | \$ 35.448    | \$ 36.511     | \$ 37.607     | \$ 38.735     | \$ 39.897     | \$ 41.094     | \$ 42.327     | \$ 43.596     | \$ 44.904     | \$ 46.251     | \$ 47.639     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 51.623     | \$ 53.172    | \$ 54.767     | \$ 56.410     | \$ 58.102     | \$ 59.845     | \$ 61.641     | \$ 63.490     | \$ 65.394     | \$ 67.356     | \$ 69.377     | \$ 71.458     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Ten (17)</b>    | \$ 78,742.25  | \$ 81,150.52 | \$ 83,577.65  | \$ 86,043.78  | \$ 88,559.25  | \$ 91,128.65  | \$ 93,754.23  | \$ 96,438.00  | \$ 99,180.26  | \$ 101,982.36 | \$ 104,844.60 | \$ 107,768.48 |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 3,028.55   | \$ 3,119.40  | \$ 3,212.99   | \$ 3,309.38   | \$ 3,408.66   | \$ 3,510.92   | \$ 3,616.24   | \$ 3,724.73   | \$ 3,836.47   | \$ 3,951.57   | \$ 4,070.12   | \$ 4,192.22   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 37.857     | \$ 38.993    | \$ 40.162     | \$ 41.367     | \$ 42.608     | \$ 43.886     | \$ 45.203     | \$ 46.559     | \$ 47.956     | \$ 49.395     | \$ 50.876     | \$ 52.403     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 56.785     | \$ 58.489    | \$ 60.243     | \$ 62.051     | \$ 63.912     | \$ 65.830     | \$ 67.805     | \$ 69.839     | \$ 71.934     | \$ 74.092     | \$ 76.315     | \$ 78.604     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Eleven (18)</b> | \$ 86,616.47  | \$ 89,214.97 | \$ 91,991.42  | \$ 94,846.16  | \$ 97,487.60  | \$ 100,412.23 | \$ 103,424.60 | \$ 106,527.34 | \$ 109,723.16 | \$ 113,014.85 | \$ 116,405.30 | \$ 119,897.66 |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 3,331.40   | \$ 3,431.34  | \$ 3,534.29   | \$ 3,640.31   | \$ 3,749.52   | \$ 3,862.01   | \$ 3,977.87   | \$ 4,097.21   | \$ 4,220.12   | \$ 4,346.73   | \$ 4,477.13   | \$ 4,611.44   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 41.643     | \$ 42.892    | \$ 44.179     | \$ 45.504     | \$ 46.869     | \$ 48.275     | \$ 49.723     | \$ 51.215     | \$ 52.752     | \$ 54.334     | \$ 55.964     | \$ 57.643     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 62.464     | \$ 64.338    | \$ 66.268     | \$ 68.256     | \$ 70.304     | \$ 72.413     | \$ 74.585     | \$ 76.823     | \$ 79.127     | \$ 81.501     | \$ 83.946     | \$ 86.465     |           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Grade Twelve (19)</b> | \$ 95,278.12  | \$ 98,136.48 | \$ 101,080.56 | \$ 104,112.97 | \$ 107,236.36 | \$ 110,453.48 | \$ 113,767.06 | \$ 117,180.92 | \$ 120,695.47 | \$ 124,316.34 | \$ 128,045.83 | \$ 131,887.60 |           |  |  |  |  |  |  |  |  |  |  |  |
| (Bi-weekly)              | \$ 3,664.54   | \$ 3,774.48  | \$ 3,887.71   | \$ 4,004.35   | \$ 4,124.48   | \$ 4,248.21   | \$ 4,375.66   | \$ 4,506.93   | \$ 4,642.13   | \$ 4,781.40   | \$ 4,924.84   | \$ 5,072.58   |           |  |  |  |  |  |  |  |  |  |  |  |
| (Hourly)                 | \$ 45.807     | \$ 47.181    | \$ 48.596     | \$ 50.054     | \$ 51.556     | \$ 53.103     | \$ 54.696     | \$ 56.337     | \$ 58.027     | \$ 59.767     | \$ 61.560     | \$ 63.407     |           |  |  |  |  |  |  |  |  |  |  |  |
| (Overtime)               | \$ 68.710     | \$ 70.771    | \$ 72.895     | \$ 75.081     | \$ 77.334     | \$ 79.654     | \$ 82.044     | \$ 84.505     | \$ 87.040     | \$ 89.651     | \$ 92.341     | \$ 95.110     |           |  |  |  |  |  |  |  |  |  |  |  |

**City of Rolla Telecommunication Department**  
**Beginning September 29, 2024 - 2.0% Annual Adjustment**  
**3% Steps, 10% Grades**  
**Base Pay Scale - 2184 Hours (12 hour shift)**

|                         | Annual Salary |              |              |              |              |              | Bi-weekly    |              |              |              |              |              |
|-------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                         | 1             | 2            | 3            | 4            | 5            | 6            | 7            | 8            | 9            | 10           | 11           | 12           |
| <b>Grade One (8)</b>    | \$ 33,441.41  | \$ 34,444.65 | \$ 35,477.99 | \$ 36,542.33 | \$ 37,638.60 | \$ 38,767.76 | \$ 39,930.79 | \$ 41,128.71 | \$ 42,362.58 | \$ 43,633.45 | \$ 44,942.46 | \$ 46,290.73 |
| (Bi-weekly)             | \$ 1,286.21   | \$ 1,324.79  | \$ 1,364.54  | \$ 1,405.47  | \$ 1,447.64  | \$ 1,491.07  | \$ 1,535.80  | \$ 1,581.87  | \$ 1,629.33  | \$ 1,678.21  | \$ 1,728.56  | \$ 1,780.41  |
| (Hourly)                | \$ 15.312     | \$ 15.771    | \$ 16.245    | \$ 16.732    | \$ 17.234    | \$ 17.751    | \$ 18.283    | \$ 18.832    | \$ 19.397    | \$ 19.979    | \$ 20.578    | \$ 21.195    |
| (Overtime)              | \$ 22.968     | \$ 23.657    | \$ 24.367    | \$ 25.098    | \$ 25.851    | \$ 26.626    | \$ 27.425    | \$ 28.248    | \$ 29.095    | \$ 29.968    | \$ 30.867    | \$ 31.793    |
| <b>Grade Two (9)</b>    | \$ 36,785.55  | \$ 37,889.12 | \$ 39,025.79 | \$ 40,196.56 | \$ 41,402.46 | \$ 42,644.53 | \$ 43,923.87 | \$ 45,241.59 | \$ 46,598.83 | \$ 47,996.80 | \$ 49,436.70 | \$ 50,919.80 |
| (Bi-weekly)             | \$ 1,414.83   | \$ 1,457.27  | \$ 1,500.99  | \$ 1,546.02  | \$ 1,592.40  | \$ 1,640.17  | \$ 1,689.38  | \$ 1,740.06  | \$ 1,792.26  | \$ 1,846.03  | \$ 1,901.41  | \$ 1,958.45  |
| (Hourly)                | \$ 16.843     | \$ 17.348    | \$ 17.869    | \$ 18.405    | \$ 18.957    | \$ 19.526    | \$ 20.112    | \$ 20.715    | \$ 21.336    | \$ 21.977    | \$ 22.636    | \$ 23.315    |
| (Overtime)              | \$ 25.265     | \$ 26.023    | \$ 26.803    | \$ 27.608    | \$ 28.436    | \$ 29.289    | \$ 30.167    | \$ 31.073    | \$ 32.005    | \$ 32.965    | \$ 33.954    | \$ 34.972    |
| <b>Grade Three (10)</b> | \$ 40,464.10  | \$ 41,678.03 | \$ 42,928.37 | \$ 44,216.22 | \$ 45,542.71 | \$ 46,908.99 | \$ 48,316.26 | \$ 49,765.74 | \$ 51,258.72 | \$ 52,796.48 | \$ 54,380.37 | \$ 56,011.78 |
| (Bi-weekly)             | \$ 1,556.31   | \$ 1,603.00  | \$ 1,651.09  | \$ 1,700.62  | \$ 1,751.64  | \$ 1,804.19  | \$ 1,858.32  | \$ 1,914.07  | \$ 1,971.49  | \$ 2,030.63  | \$ 2,091.55  | \$ 2,154.30  |
| (Hourly)                | \$ 18.528     | \$ 19.083    | \$ 19.656    | \$ 20.246    | \$ 20.853    | \$ 21.478    | \$ 22.123    | \$ 22.787    | \$ 23.470    | \$ 24.174    | \$ 24.899    | \$ 25.646    |
| (Overtime)              | \$ 27.791     | \$ 28.625    | \$ 29.484    | \$ 30.368    | \$ 31.279    | \$ 32.218    | \$ 33.184    | \$ 34.180    | \$ 35.205    | \$ 36.261    | \$ 37.349    | \$ 38.470    |
| <b>Grade Four (11)</b>  | \$ 44,510.51  | \$ 45,845.83 | \$ 47,221.20 | \$ 48,637.84 | \$ 50,096.98 | \$ 51,599.88 | \$ 53,147.88 | \$ 54,742.32 | \$ 56,384.59 | \$ 58,076.13 | \$ 59,818.41 | \$ 61,612.96 |
| (Bi-weekly)             | \$ 1,711.94   | \$ 1,763.30  | \$ 1,816.20  | \$ 1,870.69  | \$ 1,926.81  | \$ 1,984.61  | \$ 2,044.15  | \$ 2,105.47  | \$ 2,168.64  | \$ 2,233.70  | \$ 2,300.71  | \$ 2,369.73  |
| (Hourly)                | \$ 20.380     | \$ 20.992    | \$ 21.621    | \$ 22.270    | \$ 22.938    | \$ 23.626    | \$ 24.335    | \$ 25.065    | \$ 25.817    | \$ 26.592    | \$ 27.389    | \$ 28.211    |
| (Overtime)              | \$ 30.570     | \$ 31.488    | \$ 32.432    | \$ 33.405    | \$ 34.407    | \$ 35.439    | \$ 36.503    | \$ 37.598    | \$ 38.726    | \$ 39.887    | \$ 41.084    | \$ 42.317    |
| <b>Grade Five (12)</b>  | \$ 48,961.57  | \$ 50,430.41 | \$ 51,943.32 | \$ 53,501.62 | \$ 55,106.67 | \$ 56,759.87 | \$ 58,462.67 | \$ 60,216.55 | \$ 62,023.05 | \$ 63,883.74 | \$ 65,800.25 | \$ 67,774.26 |
| (Bi-weekly)             | \$ 1,883.14   | \$ 1,939.63  | \$ 1,997.82  | \$ 2,057.75  | \$ 2,119.49  | \$ 2,183.07  | \$ 2,248.56  | \$ 2,316.02  | \$ 2,385.50  | \$ 2,457.07  | \$ 2,530.78  | \$ 2,606.70  |
| (Hourly)                | \$ 22.418     | \$ 23.091    | \$ 23.784    | \$ 24.497    | \$ 25.232    | \$ 25.989    | \$ 26.769    | \$ 27.572    | \$ 28.399    | \$ 29.251    | \$ 30.128    | \$ 31.032    |
| (Overtime)              | \$ 33.627     | \$ 34.636    | \$ 35.675    | \$ 36.746    | \$ 37.848    | \$ 38.983    | \$ 40.153    | \$ 41.358    | \$ 42.598    | \$ 43.876    | \$ 45.192    | \$ 46.548    |
| <b>Grade Six (13)</b>   | \$ 53,857.72  | \$ 55,473.45 | \$ 57,137.66 | \$ 58,851.79 | \$ 60,617.34 | \$ 62,435.86 | \$ 64,308.94 | \$ 66,238.20 | \$ 68,225.35 | \$ 70,272.11 | \$ 72,380.27 | \$ 74,551.68 |
| (Bi-weekly)             | \$ 2,071.45   | \$ 2,133.59  | \$ 2,197.60  | \$ 2,263.53  | \$ 2,331.44  | \$ 2,401.38  | \$ 2,473.42  | \$ 2,547.62  | \$ 2,624.05  | \$ 2,702.77  | \$ 2,783.86  | \$ 2,867.37  |
| (Hourly)                | \$ 24.660     | \$ 25.400    | \$ 26.162    | \$ 26.947    | \$ 27.755    | \$ 28.588    | \$ 29.445    | \$ 30.329    | \$ 31.239    | \$ 32.176    | \$ 33.141    | \$ 34.135    |
| (Overtime)              | \$ 36.990     | \$ 38.100    | \$ 39.243    | \$ 40.420    | \$ 41.633    | \$ 42.882    | \$ 44.168    | \$ 45.493    | \$ 46.858    | \$ 48.264    | \$ 49.712    | \$ 51.203    |

**Base Pay Scale - 2080 Hours (Salary)**

|                         | Annual Salary |              |              |              |              |              | Bi-weekly    |              |              |              |              |              |
|-------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                         | 1             | 2            | 3            | 4            | 5            | 6            | 7            | 8            | 9            | 10           | 11           | 12           |
| <b>Grade Seven (14)</b> | \$ 56,424.16  | \$ 58,116.88 | \$ 59,860.39 | \$ 61,656.20 | \$ 63,505.89 | \$ 65,411.07 | \$ 67,373.40 | \$ 69,394.60 | \$ 71,476.44 | \$ 73,620.73 | \$ 75,829.35 | \$ 78,104.23 |
| (Bi-weekly)             | \$ 2,170.16   | \$ 2,235.26  | \$ 2,302.32  | \$ 2,371.39  | \$ 2,442.53  | \$ 2,515.81  | \$ 2,591.28  | \$ 2,669.02  | \$ 2,749.09  | \$ 2,831.57  | \$ 2,916.51  | \$ 3,004.01  |
| (Hourly)                | \$ 27.127     | \$ 27.941    | \$ 28.779    | \$ 29.642    | \$ 30.532    | \$ 31.448    | \$ 32.391    | \$ 33.363    | \$ 34.364    | \$ 35.395    | \$ 36.456    | \$ 37.550    |
| (Overtime)              | \$ 40.691     | \$ 41.911    | \$ 43.169    | \$ 44.464    | \$ 45.798    | \$ 47.171    | \$ 48.587    | \$ 50.044    | \$ 51.546    | \$ 53.092    | \$ 54.685    | \$ 56.325    |
| <b>Grade Eight (15)</b> | \$ 62,066.58  | \$ 63,928.57 | \$ 65,846.43 | \$ 67,821.82 | \$ 69,856.48 | \$ 71,952.17 | \$ 74,110.74 | \$ 76,334.06 | \$ 78,624.08 | \$ 80,982.80 | \$ 83,412.29 | \$ 85,914.66 |
| (Bi-weekly)             | \$ 2,387.18   | \$ 2,458.79  | \$ 2,532.56  | \$ 2,608.53  | \$ 2,686.79  | \$ 2,767.39  | \$ 2,850.41  | \$ 2,935.93  | \$ 3,024.00  | \$ 3,114.72  | \$ 3,208.16  | \$ 3,304.41  |
| (Hourly)                | \$ 29.840     | \$ 30.735    | \$ 31.657    | \$ 32.607    | \$ 33.585    | \$ 34.592    | \$ 35.630    | \$ 36.699    | \$ 37.800    | \$ 38.934    | \$ 40.102    | \$ 41.305    |
| (Overtime)              | \$ 44.760     | \$ 46.102    | \$ 47.485    | \$ 48.910    | \$ 50.377    | \$ 51.889    | \$ 53.445    | \$ 55.049    | \$ 56.700    | \$ 58.401    | \$ 60.153    | \$ 61.958    |
| <b>Grade Nine (16)</b>  | \$ 68,273.23  | \$ 70,321.43 | \$ 72,431.07 | \$ 74,604.01 | \$ 76,842.13 | \$ 79,147.39 | \$ 81,521.81 | \$ 83,967.47 | \$ 86,486.49 | \$ 89,081.08 | \$ 91,753.52 | \$ 94,506.12 |
| (Bi-weekly)             | \$ 2,625.89   | \$ 2,704.67  | \$ 2,785.81  | \$ 2,869.38  | \$ 2,955.47  | \$ 3,044.13  | \$ 3,135.45  | \$ 3,229.52  | \$ 3,326.40  | \$ 3,426.20  | \$ 3,528.98  | \$ 3,634.85  |
| (Hourly)                | \$ 32.824     | \$ 33.808    | \$ 34.823    | \$ 35.867    | \$ 36.943    | \$ 38.052    | \$ 39.193    | \$ 40.369    | \$ 41.580    | \$ 42.827    | \$ 44.112    | \$ 45.436    |
| (Overtime)              | \$ 49.236     | \$ 50.713    | \$ 52.234    | \$ 53.801    | \$ 55.415    | \$ 57.077    | \$ 58.790    | \$ 60.553    | \$ 62.370    | \$ 64.241    | \$ 66.168    | \$ 68.153    |

# **LONG TERM FINANCIAL OBLIGATIONS**

**CITY OF ROLLA  
DEBT SERVICE SCHEDULE**

| <b>DEPARTMENT / EQUIPMENT</b>                 | <b>FISCAL YEARS</b> |                 |                 |                       |           | <b>BALANCE</b>   |
|-----------------------------------------------|---------------------|-----------------|-----------------|-----------------------|-----------|------------------|
|                                               | <b>2024</b>         | <b>2025</b>     | <b>2026</b>     | <b>2027 - FORWARD</b> |           |                  |
| <b>FIRE</b>                                   |                     |                 |                 |                       |           |                  |
| FIRE TRUCK (LADDER) - 2018                    | \$ 129,583.43       | \$ 129,583.43   | \$ 129,583.43   | \$ 518,333.72         | 2027-2030 | \$ 777,500.58    |
| FIRE TRUCK (LADDER) - 2023                    | \$ 125,000.00       | \$ 125,000.00   | \$ 125,000.00   | \$ 1,125,000.00       | 2027-2036 | \$ 1,375,000.00  |
| 2021A (2012A) DNR ENERGY EFFICIENCY           | \$ 21,582.69        | \$ 22,330.16    | \$ 9,249.43     | \$ 9,374.01           | 2027      | \$ 40,953.60     |
|                                               | \$ 276,166.12       | \$ 276,913.59   | \$ 263,832.86   | \$ 1,652,707.73       |           | \$ 2,193,454.18  |
| <b>PUBLIC WORKS</b>                           |                     |                 |                 |                       |           |                  |
| 2000A WASTEWATER REV BOND                     | \$ -                | \$ -            | \$ -            | \$ -                  |           | \$ -             |
| 2006B WASTEWATER REV BOND                     | \$ 233,237.50       | \$ 228,487.50   | \$ 234,087.50   | \$ 229,350.00         | 2027      | \$ 691,925.00    |
| 2020B WASTEWATER REV BOND (INCLUDED IN 2021B) | \$ 1,306,760.00     | \$ 1,339,801.00 | \$ 1,353,729.00 | \$ 11,313,778.00      | 2027-2036 | \$ 14,007,308.00 |
| 2021B WASTEWATER REV BOND (Split 5 years)     | \$ 530,910.06       | \$ 549,296.98   | \$ 227,525.75   | \$ 3,776,840.24       | 2027-2033 | \$ 4,553,662.97  |
| 2012B COP BOND (SEWER)                        | \$ 273,827.00       | \$ 272,677.00   | \$ 225,627.00   | \$ 1,650,309.00       | 2027-2036 | \$ 2,148,613.00  |
| 2021A (2012A) DNR ENERGY EFFICIENCY           | \$ 159,182.80       | \$ 164,695.75   | \$ 68,219.06    | \$ 69,137.89          | 2027      | \$ 302,052.70    |
|                                               | \$ 2,503,917.36     | \$ 2,554,958.23 | \$ 2,109,188.31 | \$ 17,039,415.13      |           | \$ 21,703,561.67 |
| <b>ADMINISTRATION</b>                         |                     |                 |                 |                       |           |                  |
| CITY HALL                                     | \$ 187,621.00       | \$ 94,355.00    | \$ -            |                       |           | \$ 94,355.00     |
| 2021A (2012A) DNR ENERGY EFFICIENCY           | \$ 10,164.66        | \$ 10,516.69    | \$ 4,356.15     | \$ 4,414.82           | 2027      | \$ 19,287.66     |
| FOREST SERVICE LAND                           | \$ 25,550.00        | \$ 25,550.00    | \$ 25,550.00    | \$ 25,550.00          |           | \$ 76,650.00     |
|                                               | \$ 223,335.66       | \$ 130,421.69   | \$ 29,906.15    | \$ 29,964.82          |           | \$ 190,292.66    |
| <b>POLICE</b>                                 |                     |                 |                 |                       |           |                  |
| 2021A (2012A) DNR ENERGY EFFICIENCY           | \$ 31,071.56        | \$ 32,147.65    | \$ 13,315.96    | \$ 13,495.31          | 2027      | \$ 58,958.92     |
|                                               | \$ 31,071.56        | \$ 32,147.65    | \$ 13,315.96    | \$ 13,495.31          |           | \$ 58,958.92     |
| <b>AIRPORT</b>                                |                     |                 |                 |                       |           |                  |
| 2021A (2012A) DNR ENERGY EFFICIENCY           | \$ 76,361.37        | \$ 79,005.98    | \$ 32,725.28    | \$ 33,166.05          | 2027      | \$ 144,897.31    |
|                                               | \$ 76,361.37        | \$ 79,005.98    | \$ 32,725.28    | \$ 33,166.05          |           | \$ 144,897.31    |
| <b>PARKS</b>                                  |                     |                 |                 |                       |           |                  |
| BACKHOE - 2022                                | \$ 26,479.56        | \$ 26,479.56    | \$ 26,479.56    | \$ -                  |           | \$ 52,959.12     |
|                                               | \$ 26,479.56        | \$ 26,479.56    | \$ 26,479.56    | \$ -                  |           | \$ 52,959.12     |
| <b>CENTRE</b>                                 |                     |                 |                 |                       |           |                  |
| IT EQUIPMENT                                  | \$ 20,637.33        | \$ -            | \$ -            | \$ -                  |           | \$ -             |
| 2021A (2012A) DNR ENERGY EFFICIENCY           | \$ 36,956.52        | \$ 38,236.43    | \$ 15,838.01    | \$ 16,051.33          | 2027      | \$ 70,125.77     |
|                                               | \$ 57,593.85        | \$ 38,236.43    | \$ 15,838.01    | \$ 16,051.33          |           | \$ 70,125.77     |
| <b>COMBINED DEBT SERVICE PAYMENTS</b>         | \$ 3,194,925.48     | \$ 3,138,163.13 | \$ 2,491,286.13 | \$ 18,784,800.37      |           | \$ 24,414,249.63 |
| <b>BUDGET FROM 2025 FORWARD</b>               |                     |                 |                 |                       |           | \$ 21,219,324.15 |