

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

	Audit 2022	Audit 2023	Estimated 2024	Approved 2025
REVENUES				
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
Total Revenues	2,005,887	2,187,484	2,032,653	2,148,705
EXPENDITURES				
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
Total Expenditures	1,809,833	1,955,080	2,574,676	1,871,300
EXCESS OF REVENUES OVER EXPENDITURES	196,055	232,404	(542,023)	277,405
FUND TRANSFERS				
To General Fund	(107,000)	(89,000)	(91,000)	(98,675)
From General Fund	0	0	0	0
TOTAL REVENUES OVER EXPENDITURES	89,055	143,404	(633,023)	178,730
BEGINNING FUND BALANCE (10/1)	260,212	349,267	492,671	(140,352)
ENDING FUND BALANCE (9/30)	349,267	492,671	(140,352)	38,378
EXPENDITURES BY CATEGORY				
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
Total Expenditures	1,809,833	1,955,080	2,574,676	1,871,300

CITY OF ROLLA

PARKS REVENUE PROJECTIONS

(Consolidated)

Account Titles	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Approved
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	\$ -	\$ -	\$ -	\$ -
FUND TOTAL	\$ 1,898,887.13	\$ 2,098,483.96	\$ 1,941,653.00	\$ 2,050,030.00

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)
Total Revenues	1,898,887	2,098,484	1,941,653	2,050,030

PARKS FUND

Parks Fund Expenditures

(Consolidated)

ACCOUNT TITLE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ESTIMATED	2024-25 APPROVED
Personnel					
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
	969,915	1,043,611	1,078,055	1,114,920	1,210,200
Supplies & Bldg. Maintenance					
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
	139,183	148,467	130,200	122,365	120,050
Services					
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
	142,174	151,959	165,575	176,206	202,055
Maintenance & Improvements					
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
	196,611	193,691	205,500	164,252	164,100
Capital Expenditures					
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
	361,949	417,352	977,700	996,933	174,895
TOTAL PARKS EXPENDITURES	1,809,833	1,955,080	2,557,030	2,574,676	1,871,300

PARKS FUND

Administration Expenditures (Detail)

ACCOUNT TITLE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ESTIMATED	2024-25 APPROVED
Personnel					
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
Total Personnel	177,321	187,176	203,305	200,625	212,500
Supplies & Bldg. Maintenance					
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
Total Supplies & Bldg. Mntc.	1,344	2,475	2,050	2,440	1,600
Services					
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
Total Services	48,834	42,132	39,300	41,236	43,035
Maintenance & Improvements					
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
Total Maint & Improvements	0	227	0	0	0
Capital Expenditures					
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
Total Capital Expenditures	2,184	2,109	2,300	2,877	2,900
TOTAL REC. ADMIN EXPENDITURES	229,682	234,119	246,955	247,178	260,035

PARKS FUND

Parks Expenditures (Detail)

ACCOUNT TITLE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ESTIMATED	2024-25 APPROVED
Personnel					
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
Total Personnel	548,727	595,398	564,250	598,750	626,300
Supplies & Bldg. Maintenance					
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
Total Supplies & Bldg. Mntc.	34,255	35,428	35,300	35,300	29,600
Services					
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
Total Services	76,422	85,008	97,040	102,015	120,460
Maintenance & Improvements					
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
Total Maint & Improvements	159,836	135,151	168,100	129,287	127,000
Capital Expenditures					
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
Total Capital Expenditures	318,038	383,108	949,300	975,826	159,495
TOTAL PARKS EXPENDITURES	1,137,278	1,234,093	1,813,990	1,841,178	1,062,855

PARKS FUND

SplashZone Expenditures

(Detail)

ACCOUNT TITLE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ESTIMATED	2024-25 APPROVED
Personnel					
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
Total Personnel	96,920	112,642	161,100	151,295	194,800
Supplies & Building Maintenance					
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
Total Supplies & Bldg. Mntc.	84,559	89,259	72,550	64,150	68,500
Services					
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
Total Services	9,803	16,249	20,200	22,975	25,190
Maintenance & Improvements					
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
Total Maint & Improvements	36,283	58,117	36,800	34,750	36,800
Capital Improvements					
Equipment	1,076	8,800	21,000	12,000	11,500
Building & Grounds	36,867	23,003	2,000	0	0
Total Capital Expenditures	37,943	31,803	23,000	12,000	11,500
TOTAL SPLASHZONE EXPEND	265,507	308,070	313,650	285,170	336,790

PARKS FUND

Outdoor Recreation Expenditures (Detail)

ACCOUNT TITLE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ESTIMATED	2024-25 APPROVED
Personnel					
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
Total Personnel	146,948	148,394	149,400	164,250	176,600
Supplies & Bldg. Maintenance					
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
Total Supplies & Bldg. Mntc.	19,026	21,305	20,300	20,475	20,350
Services					
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
Total Services	7,115	8,570	9,035	9,980	13,370
Maintenance & Improvements					
Small Tools/Batting Cages	0	197	200	50	100
Equipment Repairs & Mntc.	492	0	400	165	200
Total Maint & Improvements	492	197	600	215	300
Capital Expenditures					
Equipment	0	332	1,000	6,230	1,000
Buildings & Grounds	3,784	0	2,100	0	0
Total Capital Expenditures	3,784	332	3,100	6,230	1,000
TOTAL OUTDOOR REC EXPENDITURES	177,366	178,798	182,435	201,150	211,620