CITY OF ROLLA
BUDGET
FY2027

City of ROLLA

City Administration

P.O. Box 979, Rolla, MO 65402

(573) 426-6948

email: admin@rollacity.gov

September 2, 2026

Presentation of the FY 27 budget

Honorable Mayor, Councilmembers and residents of Rolla:

In accordance with State Statute and the City of Rolla regulations, I am pleased to present the City of Rolla's operational budget for Fiscal Year 2027. The FY 27 budget (October 1, 2026 – September 30, 2027) aligns with the goals and objectives discussed with the Governing Body and adopted by Resolution 2093 (shown at the end of the budget message). The budget furthers the City's Mission & Vision and advances key objectives established by long-term plans such as the Rolla 2050 Comprehensive Plan. A listing of actions to be implemented through the adoption of the FY 27 budget is shown later in this message.

The total proposed FY 27 budget across all funds anticipates revenues of $48,064,228 and expenditures of $51,750,536. A listing of the funds are:

Fund	Revenue	Expense
General Fund	$16,434,455	$18,283,876
Sewer Fund	$7,018,182	$6,497,748
Environmental Services Fund	$5,356,500	$4,903,050
Park Fund	$2,613,487	$2,855,201
Park Land Reserve Fund	$28,365	$0
Airport Fund	$5,849,600	$6,336,502
Cemetery Fund	$39,000	$5,000
Street Fund	$9,290,389	$12,725,309
Recreation Fund	$1,433,250	$872,425

The FY 27 budget meets the legal requirements as the expenditures not exceed anticipated revenues and unencumbered fund balances. The adopted budget does include several major capital improvement projects, which are reflected where anticipated expenses exceeds the anticipated revenues. The capital improvements and special projects use available fund balance, reducing the amount available for other purposes. The Ending Fund Balance for all funds at the end of FY 27 is anticipated to be $15,141,621.

The FY 27 budget reflects the revenue to be received as a result of the residents approval of Proposition S – a 1/4% sales tax dedicated for the improvements to the Centre. This tax will be collected starting January 1, 2027 with the first funds received by the City in March 2027. The passage of this tax reverses a trend of transferring funds from the General Fund to the Centre and

will allow for the undertaking of critical improvements to this regional asset. The budget does not include an anticipated inter-fund loan that will be made to internally fund capital improvements at the Centre.

The FY 27 budget anticipates small increases in sewer and trash rates that will become effective October 1, 2026 and January 1, 2027 respectively. The intent is to have smaller, recuring rate increases as opposed to larger, periodic increases. These rate increases are expected to increase the residents bill by $1.40 and $1.59 per month respectively.

Alignment to the Governing Body's Priorities

The FY 27 budget advances a number of the Governing Body's priorities and objectives for the current budget and beyond. Specifically, the budget:

- Funds a 5% raise for the City employees effective with the start of the fiscal year. This across the board raise represents an adjustment of the City's wage scale in an attempt to increase starting wages within the City. The budget also funds a study to develop a plan for improving the compensation of our employees as the City has struggled to recruit for key positions throughout our operations.
- Provides funds to initiate actions for the downtown revitalization, including the provision of funding for professional services to form a Capital Improvement District or a Chapter 353 redevelopment corporation. The budget also funds way-finding initiatives and other development efforts.
- Elevates the City's focus on City facilities – through the planning of capital improvements to the Centre, to needed security and HVAC improvements at City Hall to planning for future facility needs.

Personnel

As noted above, the budget proposes raises for our employees and limits the number of positions to be added. The FY 27 budget proposes the addition of three key positions, which are:

- Shelter Manager position – the Rolla Animal Shelter is expected to be completed prior to end of calendar year 2026, with operations moving to the new facility in the first quarter of the new fiscal year. The Shelter Manager position was created during FY 26 from an existing Animal Control Officer position. With the new budget, the Animal Control Division will have again have three full-time positions that will be based from the new shelter. The Shelter Manager will be responsible for bringing this facility online and managing the operations and services from this new facility. As with any new operation, we anticipate some unexpected needs within the facility and have attempted to budget for those contingencies. The budget does not include any revenues that are anticipated from the ongoing community partnership that was vital to the construction of this facility.
- Vehicle Mechanics position – the addition of a mechanics position in the Vehicle Maintenance division will be paid by the primary funds (Streets, Sewer, Environmental Services) benefiting from increased services. Adding this position will reduce the amount of work that is performed by outside vendors and will improve fleet reliability.
- Facilities Manager position – This position is key to improving the operations and capital planning for City facilities. In addition to the more than $2 Million of improvements planned for the Centre, the FY 27 budget includes funds for critical projects at City Hall, including security and access improvements and HVAC improvements. This position will

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ensure the coordination of facility improvements for operational efficiencies. The focus on operations will reduce maintenance cost and allow better capital and operational planning in the future.

A driver of the City's personnel costs continues to be contributions to the City's retirement program (LAGERS) and the City's health insurance programs. The transition to a new health insurance program last October has not achieved the savings that expected to be realized. The budget for FY 27 does not plan any substantive changes to the City's benefits; however, as part of the compensation study, the City needs to evaluate these benefits to better understand how to manage these costs in future years.

General Fund

The FY 27 General Fund budget is anticipated to have revenues of $16,434,455, an increase of 5.9% over FY 26. The expenditures for FY 27 are expected to be $18,283,876, an increase of 5.2% over the previous fiscal year. Although the expected revenues are growing faster than the anticipated expenses, the City will need to continue focusing on the growth of the City's tax base through continued development and retail growth. It is expected that within the next two years the City will begin receiving revenues that are currently captured by the Westside Market Place TIF, which will bolster the General Fund. It is also anticipated that other funds that previously received support from the General Fund may be positioned to begin returning funds.

The largest category of expenditures from the General Fund is personnel expenses, which are anticipated to be $12,055,574. The budget includes funding for City Hall improvements to address failing HVAC systems and access/security improvements. The General Fund budget also includes funding for a City-wide compensation study and other economic development initiatives.

Sewer Fund

Revenues: $7,018,182
Expenditures: $6,497,748
Ending Fund balance: $2,161,297

The Sewer Fund is in stable condition with plans for a slight rate increase as noted previously. The budget anticipates advancing a regional sewer basin planning through the use of grant funding. The budget also replaces a critical piece of equipment (vactor truck) estimated to cost $650,000. This purchase is planned to be financed over a period of three years.

Environmental Services

Revenues: $5,356,500
Expenditures: $4,903,050
Ending Fund balance: $2,296,985

As noted previously, the budget anticipates a small rate increase within the Environmental Service fund. This ensures the fund stays in a stable position and avoids the need for larger, more dramatic rate increases in future years.

Airport Fund
Revenues: $5,849,600
Expenditures: $6,336,502
Ending Fund balance: $21,840

The Airport Fund anticipates undertaking more than $5.3M of capital improvements at the airport, with planned improvements to a runway and the taxiway. These improvements are 95% funded through grants. The Airport budget does include revenue from the lease of property to the Vichy solar project, which if it progresses to construction would position the fund to return funds to the General Fund in future years.

Cemetery Trust Fund
Revenues: $39,000
Expenditures: $5,000
Ending Fund balance: $475,650

Street/Capital Improvements Fund
Revenues: $9,290,389
Expenditures: $12,725,309
Ending Fund balance: $4,408,964

The FY 27 Street/Capital Improvements Fund budget anticipates multiple projects for the coming year. These projects include:

- Completionof the Rolla Street storm sewer improvements
- Continuing the City's overlay programs with an allocation of $1.5M
- Replacing critical equipment within the department
- Advancing plans for the installation of parking sensors in the downtown in conjunction with other signage and parking improvements
- Planning for various projects and street maintenance efforts

This fund serves as a clearing house for the Move Rolla Transportation Development District (TDD), which will be advancing planned regional infrastructure improvements. These improvements include the construction of a Westside outer road and a 10th Street overpass. The fund is also anticipated to make an interfund loan to the Recreation Fund for improvements at the Centre.

Recreation (Centre) Fund
Revenues: $1,433,250
Expenditures: $872,425
Ending Fund balance: $670,360

The Recreation Fund reflects the revenues to be received from the recently approved Proposition S ballot measure – a ¼% sales tax dedicated for funding capital improvements and operations at

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the Centre. The budget anticipates the continuation of the contract with Power Wellness for the operation of the facility in conjunction with Phelps Health. The budget plans for the next phase of design and engineering for the reimagination of the natatorium space. Not reflected in this budget is the funding for the capital improvements to be made within the Centre. This funding will be approved as a budget amendment once a contract amount for these improvements is approved.

Park Fund
Revenues: $2,613,487
Expenditures: $2,855,201
Ending Fund balance: $86,834

The Parks Fund continues to undertake major capital improvement projects, with the budget containing $700,000 for a planned turf soccer field. A portion of this project is grant funded. The fund has a low fund-balance and has an inter-fund loan that is anticipated to be repaid in future years.

Park Land Reserve Fund
Revenues: $28,365
Expenditures: $0
Ending Fund balance: $55,395

In summary
I want to thank the City's leadership team for their efforts in the preparation of this year's budget. The leadership team will play an integral part in the execution of the projects outlined herein. I also want to thank the employees of the City who on a daily basis provide the excellent services received by the citizens of our community. The FY 27 budget positions the City of Rolla to advance key projects and initiatives while providing quality services to our citizens.

We appreciate the support of the Mayor and City Council in the adoption of this fiscal plan for the coming year. Rolla has many exciting things moving forward and I look forward to working with the Mayor and City Council and the leadership team to bring the many projects and initiatives to completion.

Sincerely,

Keith Riesberg
City Administrator

Bill No: 2026-21

ORDINANCE NO. 4935

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2026 AND APPROPRIATING FUNDS PURSUANT THERETO.

WHEREAS, the City Administrator as Budget Officer has presented to the City Council an annual budget for the fiscal year beginning on October 1, 2026, and

WHEREAS, a public meeting on the budget was conducted on August 24, 2026, and a public hearing scheduled on September 8, 2026, at which hearing citizens were given an opportunity to be heard:

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROLLA, MISSOURI, AS FOLLOWS:

Section 1: The annual budget for the City of Rolla, Missouri, for the fiscal year beginning October 1, 2026, a copy of which is attached hereto and made a part thereof as if fully set forth herein, having been heretofore submitted by the City Administrator, is hereby adopted.

Section 2: This Ordinance shall be in full force and effect from and after its passage and approval.

PASSED BY THE CITY COUNCIL OF THE CITY OF ROLLA, MISSOURI, AND APPROVED BY THE MAYOR THIS 21st DAY OF SEPTEMBER 2026.

APPROVED:

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY COUNSELOR

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

ALL FUNDS
City of Rolla
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposed 2027
REVENUES				
Sales/Property Tax	19,139,007	20,367,139	20,867,810	22,916,186
Licenses & Permits	237,376	220,086	268,500	255,000
Intergovernmental	1,257,548	2,983,246	2,026,805	7,224,000
Charges for Service	13,459,493	14,235,378	14,515,478	14,600,497
Fines & Forfeitures	123,302	148,131	156,000	164,000
Misc. Income	1,817,470	2,284,891	2,344,925	2,903,545
Bond Proceeds	226,462	0	0	0
Total Revenues	**$ 36,260,658**	**$ 40,238,870**	**$ 40,179,518**	**$ 48,063,228**
EXPENDITURES				
Personnel	15,913,736	17,555,216	18,872,228	20,031,048
Supplies & Bldg. Mtnc.	929,494	953,902	957,245	942,052
Services	5,394,036	6,733,435	7,215,704	8,724,751
Maintenance & Imp.	3,564,078	3,121,361	3,790,399	4,540,620
Capital Exp.	9,937,155	12,788,708	11,096,296	17,081,875
Use Tax Exp.	115,688	143,876	271,110	430,190
Total Expenditures	**$ 35,854,187**	**$ 41,296,497**	**$ 42,202,981**	**$ 51,750,536**
EXCESS REVENUES OVER EXPENDITURES	**$ 406,471**	**$ (1,057,627)**	**$ (2,023,463)**	**$ (3,687,308)**
FUND TRANSFERS	**$ (18,032)**	**$ 10,458**	**$ 101,426**	**$ -**
TOTAL REVENUES OVER EXPENDITURES	**$ 388,439**	**$ (1,047,169)**	**$ (1,922,037)**	**$ (3,687,308)**
BEGINNING FUND BALANCE (10/1)	**$ 22,671,588**	**$ 22,449,628**	**$ 20,760,967**	**$ 18,838,930**
ENDING FUND BALANCE - ALL FUNDS (9/30)	**$ 23,060,027**	**$ 21,402,459**	**$ 18,838,930**	**$ 15,151,621**
FOOTNOTES:				
RESTRICTED CASH	**$ 2,434,701**	**$ 4,404,608**	**$ 4,703,532**	**$ 3,641,291**
PROJECTED UNRESTRICTED CASH	**$ 20,625,326**	**$ 16,997,852**	**$ 14,135,398**	**$ 11,510,330**

CITY OF ROLLA
REVENUE TOTALS
FY 2026 - 2027

Fund	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ESTIMATED	2026-27 PROPOSED	% OF BUDGET
General Fund	14,578,005	15,790,954	16,765,411	16,434,455	34.19%
Sewer Fund	6,104,543	7,441,983	6,050,550	7,018,182	14.60%
Environmental Services Fund	4,773,669	5,032,550	5,180,500	5,356,500	11.14%
ARPA Fund	600,198	572,039	751,539	0	0.00%
Park Fund	1,908,508	2,389,226	2,808,332	2,613,487	5.44%
Park Land Reserve Fund	18,715	0	25,714	28,365	0.06%
Airport Fund	781,671	550,497	995,816	5,849,600	12.17%
Cemetery Fund	20,695	44,426	36,065	39,000	0.08%
Street Fund	7,127,256	8,317,114	7,565,564	9,290,389	19.33%
Recreation Fund	347,397	100,081	26	1,433,250	2.98%
REVENUE TOTAL	**36,260,658**	**40,238,870**	**40,179,518**	**48,063,228**	**100%**

CITY OF ROLLA
EXPENDITURE TOTALS
FY 2026 - 2027

Department	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Administration	814,077	1,142,859	905,800	940,500	913,175
City Administration	300,448	368,016	427,550	467,025	425,790
Library	424,094	461,647	508,650	496,857	124,525
Finance	695,362	592,107	739,500	626,700	747,275
Legal	76,068	96,615	97,275	96,580	99,175
Court	133,846	152,323	171,950	159,300	175,925
911/Telecommunications	1,493,342	1,637,808	1,825,625	1,776,030	1,826,215
Animal Control	243,725	528,058	385,925	856,095	327,590
Police	5,222,767	5,400,331	5,950,600	6,255,874	6,625,705
Fire	3,781,078	4,228,675	4,740,150	4,459,595	5,002,419
Rolla Rural Fire	610,399	641,492	0	679,975	728,050
Building Services	125,073	164,441	198,880	147,066	411,017
Engineering	0	0	0	0	0
Community Development	517,609	628,962	687,745	692,233	726,615
Economic Development	66,389	64,652	50,395	51,500	150,400
GENERAL FUND TOTAL	**14,504,277**	**16,107,986**	**16,690,045**	**17,705,330**	**18,283,876**
Sewer	6,364,732	7,569,305	5,246,800	6,074,052	6,497,748
Recycling	505,324	579,850	558,080	482,992	555,460
Sanitation	3,395,669	4,018,482	3,808,200	3,990,431	3,549,310
Vehicle Maintenance	546,542	665,641	673,115	684,107	798,280
ARPA	579,922	545,076	305,000	735,882	0
Parks	2,508,019	2,001,405	2,941,450	2,714,222	2,855,201
Cemetery	4,750	0	5,000	4,471	5,000
Park Land Reserve	32,503	0	0	0	0
Airport	1,059,407	848,798	2,209,250	1,248,906	6,336,502
Street	4,909,422	7,351,999	10,737,070	7,317,464	11,213,146
Engineering	1,135,312	1,452,173	1,403,575	1,371,686	1,512,163
Recreation Center	918,708	797,273	690,925	553,940	872,425
OTHER FUNDS TOTAL	**21,960,309**	**25,830,003**	**28,578,465**	**25,178,152**	**34,195,235**
EXPENDITURE TOTAL	**36,464,586**	**41,937,989**	**45,268,510**	**42,883,481**	**52,479,111**

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
GENERAL FUND
City of Rolla
Fiscal Year 2026-2027

	Audit 2024	Audit 2025	Budget 2026	Estimated 2026	Proposed 2027
REVENUES					
Taxes	11,071,131	11,828,432	12,102,500	12,051,300	12,567,600
Licenses & Permits	237,376	220,086	244,000	268,500	255,000
Intergovernmental Revenue	370,815	430,579	318,000	402,766	311,000
Charges for Services	2,650,702	2,865,650	2,464,875	3,060,605	2,780,115
Fines and Forfeitures	123,302	148,131	164,000	156,000	164,000
Miscellaneous	124,679	298,077	231,750	826,240	356,740
Lease Proceeds	0	0	0	0	0
Total Revenues	**14,578,005**	**15,790,954**	**15,525,125**	**16,765,411**	**16,434,455**
EXPENDITURES					
Administrative	814,077	1,142,859	905,800	940,500	913,175
City Administration	300,448	368,016	427,550	467,025	425,790
Library	424,094	461,647	508,650	496,857	124,525
Finance	695,362	592,107	739,500	626,700	747,275
Legal Service	76,068	96,615	97,275	96,580	99,175
City Court	133,846	152,323	171,950	159,300	175,925
911/Communications	1,493,342	1,637,808	1,825,625	1,776,030	1,826,215
Animal Control	243,725	528,058	385,925	856,095	327,590
Police	5,222,767	5,400,331	5,950,600	6,255,874	6,625,705
Fire	3,781,078	4,228,675	4,740,150	4,459,595	5,002,419
Rolla Rural Fire	610,399	641,492	0	679,975	728,050
Buildings	125,073	164,441	198,880	147,066	411,017
Community Development	517,609	628,962	687,745	692,233	726,615
Economic Development	66,389	64,652	50,395	51,500	150,400
Total Expenditures	**14,504,277**	**16,107,986**	**16,690,045**	**17,705,330**	**18,283,876**
EXCESS OF REVENUES OVER EXPENDITURES	**73,728**	**(317,033)**	**(1,164,920)**	**(939,919)**	**(1,849,421)**
FUND TRANSFERS					
From Street Fund	234,500	249,875	240,625	240,625	276,775
From Park Fund	(186,900)	378,675	101,150	101,150	122,100
From Airport Fund	47,400	48,800	51,850	51,850	76,500
From Sewer Fund	169,300	185,975	190,600	190,600	234,550
From Env Svs Fund	215,800	236,975	262,225	262,225	242,200
To/From Recreation Fund & Parks	(893,532)	(709,542)	(400,000)	(650,000)	61,725
TOTAL REVENUES OVER EXPENDITURES	**(339,704)**	**73,725**	**(718,470)**	**(743,469)**	**(835,571)**
BEGINNING FUND BALANCE (10/1)	**4,662,402**	**4,322,698**	**4,396,423**	**4,396,423**	**3,652,954**
ENDING FUND BALANCE (9/30)	**4,322,698**	**4,396,423**	**3,677,953**	**3,652,954**	**2,817,383**
FOOTNOTES:					
RESTRICTED CASH	**557,652**	**437,736**	**650,000**	**646,352**	**593,246**
PROJECTED UNRESTRICTED CASH	**3,765,046**	**3,958,687**	**3,027,953**	**3,006,602**	**2,224,137**
EXPENDITURES BY CATEGORY					
Personnel	9,590,747	10,449,368	11,400,935	11,640,426	12,055,574
Supplies & Bldg. Mntc.	312,389	276,773	296,575	292,940	257,862
Services	1,901,397	2,474,079	2,678,945	2,623,568	2,866,625
Maintenance & Imp.	571,417	626,178	685,465	667,195	804,100
Capital Expenditures	1,517,927	1,640,097	1,628,125	1,801,226	1,571,665
Total Expenditures	**13,893,877**	**15,466,494**	**16,690,045**	**17,025,355**	**17,555,826**

CITY OF ROLLA
GENERAL FUND REVENUE PROJECTIONS

Account Titles	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Proposed
TAXES					
R.E. Type Taxes					
Real Estate taxes	$ 1,336,538.40	$ 1,350,982.35	$ 1,390,000.00	$ 1,380,000.00	$ 1,405,000.00
Redirect Real Estate Taxes	$ (226,916.53)	$ (225,500.09)	$ (235,000.00)	$ (217,950.00)	$ (225,000.00)
Tax Penalties & Interest	$ 4,491.44	$ 7,794.15	$ 5,000.00	$ 5,750.00	$ 6,000.00
Payment in Lieu of Taxes	$ -	$ -	$ -	$ -	$ -
Sub-Total	**$ 1,114,113.31**	**$ 1,133,276.41**	**$ 1,160,000.00**	**$ 1,167,800.00**	**$ 1,186,000.00**
Sales Taxes					
Sales Tax	$ 6,424,524.24	$ 6,559,862.88	$ 6,697,000.00	$ 6,645,000.00	$ 6,844,350.00
TIF Redirect Sales Tax	$ (579,145.39)	$ (420,493.85)	$ (410,000.00)	$ (425,000.00)	$ (437,750.00)
Use Tax	$ 1,386,860.73	$ 1,442,758.59	$ 1,563,000.00	$ 1,475,000.00	$ 1,563,500.00
Lodging Tax	$ 488,964.41	$ 803,517.29	$ 800,000.00	$ 810,000.00	$ 826,200.00
Motor Vehicle Sales Tax	$ 212,021.74	$ 230,266.51	$ 224,000.00	$ 227,250.00	$ 231,800.00
Sub-Total	**$ 7,933,225.73**	**$ 8,615,911.42**	**$ 8,874,000.00**	**$ 8,732,250.00**	**$ 9,028,100.00**
Franchise & Excise Taxes					
In Lieu of Fran.Tax-RMU	$ 1,606,002.78	$ 1,721,124.53	$ 1,690,000.00	$ 1,796,000.00	$ 2,000,000.00
Franchise Fee-Telephone	$ 98,227.45	$ 82,005.47	$ 80,000.00	$ 70,000.00	$ 65,000.00
Franchise Fee-CATV	$ 66,673.77	$ 19,214.05	$ 50,000.00	$ 20,000.00	$ 15,000.00
Franchise Fee- Nat. Gas	$ 147,310.34	$ 153,778.57	$ 150,000.00	$ 172,500.00	$ 175,000.00
Cigarette Tax	$ 77,034.30	$ 74,341.00	$ 70,000.00	$ 65,000.00	$ 70,000.00
Alcohol Tax/License	$ 28,543.75	$ 28,780.62	$ 28,500.00	$ 27,750.00	$ 28,500.00
Sub-Total	**$ 2,023,792.39**	**$ 2,079,244.24**	**$ 2,068,500.00**	**$ 2,151,250.00**	**$ 2,353,500.00**
LICENSES AND PERMITS					
Occupational Licenses	$ 58,906.51	$ 57,996.00	$ 56,000.00	$ 56,000.00	$ 56,000.00
Animal Control Fees	$ 4,023.00	$ 4,042.00	$ 4,000.00	$ 3,000.00	$ 4,000.00
Bldg & Inspection Permits	$ 143,047.68	$ 132,852.61	$ 155,000.00	$ 190,000.00	$ 175,000.00
Rezoning Filing Fee	$ 5,725.00	$ 8,400.00	$ 7,000.00	$ 5,500.00	$ 6,000.00
Abandoned Property Registery	$ 5,900.00	$ 5,825.00	$ 4,000.00	$ 4,500.00	$ 4,000.00
Parking/Miscellaneous Permits	$ 19,773.34	$ 10,970.00	$ 18,000.00	$ 9,500.00	$ 10,000.00
Sub-Total	**$ 237,375.53**	**$ 220,085.61**	**$ 244,000.00**	**$ 268,500.00**	**$ 255,000.00**
INTERGOVERNMENTAL					
Federal & State Grants	$ 77,273.49	$ 181,142.91	$ 75,000.00	$ 160,000.00	$ 75,000.00
A.C. Impound/serv fee	$ 1,849.00	$ 1,145.00	$ 1,500.00	$ 750.00	$ 1,000.00
Seizures & Forfeitures Rev	$ -	$ -	$ -	$ -	$ -
Taskforce Rev	$ -	$ -	$ -	$ -	$ -
Reimb/Donation - Police	$ 264,368.23	$ 225,801.95	$ 225,000.00	$ 225,000.00	$ 225,000.00
Reimb Extra Duty - Police	$ 7,637.50	$ 5,528.00	$ 6,500.00	$ 3,500.00	$ 5,000.00
Reimb/Donation - Telecom	$ -	$ -	$ -	$ -	$ -
Reimb/Donation - Fire	$ 5,000.00	$ -	$ -	$ 8,516.00	$ -
Reimbursements	$ 14,686.81	$ 16,961.16	$ 10,000.00	$ 5,000.00	$ 5,000.00
Bond-COP Amounts	$ -	$ -	$ -	$ -	$ -
Sub-Total	**$ 370,815.03**	**$ 430,579.02**	**$ 318,000.00**	**$ 402,766.00**	**$ 311,000.00**
CHARGES FOR SERVICES					
Fire Fund Assess./Inter.	$ 60,181.14	$ 61,384.76	$ 62,600.00	$ 62,600.00	$ 63,850.00
Sewer District Admin. Payment	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
Library Admin, Payment	$ 439,579.90	$ 477,509.37	$ 515,650.00	$ 506,000.00	$ 126,000.00
PCESB Admin. Payment	$ 1,507,305.21	$ 1,647,804.39	$ 1,839,625.00	$ 1,790,030.00	$ 1,840,215.00
Taskforce Admin Payment	$ -	$ -	$ 10,500.00	$ -	$ -
Rolla Rural Fire Admin	$ 627,650.83	$ 664,951.18	$ 10,500.00	$ 689,975.00	$ 738,050.00
TDD Admin/Eng Payment	$ -	$ -	$ -	$ -	$ -
Economic Develop Fin Tools	$ 5,000.00	$ 3,000.00	$ 15,000.00	$ 1,000.00	$ 1,000.00
Landfill Admin. Payment	$ 4,984.45	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
Sub-Total	**$ 2,650,701.53**	**$ 2,865,649.70**	**$ 2,464,875.00**	**$ 3,060,605.00**	**$ 2,780,115.00**
FINES AND FORFEITURES					
City Court Fines	$ 120,065.50	$ 143,862.72	$ 160,000.00	$ 152,700.00	$ 160,000.00
Fines--Police Training	$ 3,236.50	$ 4,268.00	$ 4,000.00	$ 3,300.00	$ 4,000.00
Sub-Total	**$ 123,302.00**	**$ 148,130.72**	**$ 164,000.00**	**$ 156,000.00**	**$ 164,000.00**
MISCELLANEOUS					
Capital Lease/COP Proceeds	$ -	$ -	$ -	$ -	$ -
Lease & Rent Income	$ 9,340.00	$ 10,240.00	$ 10,250.00	$ 10,240.00	$ 10,240.00
Animal Shelter Donations	$ 30,612.87	$ 154,038.06	$ 85,000.00	$ 190,000.00	$ 100,000.00
Interest Income	$ 121,580.59	$ 113,880.99	$ 110,000.00	$ 210,000.00	$ 175,000.00
Sale of Property	$ 50,005.50	$ 14,592.97	$ 25,000.00	$ 410,000.00	$ 70,000.00
Miscellaneous Income	$ 3,140.08	$ 5,324.67	$ 1,500.00	$ 6,000.00	$ 1,500.00
ARPA Loss of Revenue	$ (90,000.00)	$ -	$ -	$ -	$ -
AAC Rev/Police Evidence	$ -	$ -	$ -	$ -	$ -
Sub-Total	**$ 124,679.04**	**$ 298,076.69**	**$ 231,750.00**	**$ 826,240.00**	**$ 356,740.00**
CONTRIBUTIONS TO/FROM					
Contri to/from Sewer Fund	$ 169,300.00	$ 185,975.00	$ 190,600.00	$ 190,600.00	$ 234,550.00
Contri to/from Env Svs	$ 215,800.00	$ 236,975.00	$ 262,225.00	$ 262,225.00	$ 242,200.00
Contri to/from Park Fund	$ (186,900.00)	$ 378,675.00	$ 101,150.00	$ 101,150.00	$ 122,100.00
Contri to/from Airport Fund	$ 47,400.00	$ 48,800.00	$ 51,850.00	$ 51,850.00	$ 76,500.00
Contri to/from Cemetery Fund	$ -	$ -	$ -	$ -	$ -
Contri to/from Park Land Res	$ (18,032.32)	$ 10,457.95	$ -	$ -	$ -
Contri to/from Street Fund	$ 234,500.00	$ 249,875.00	$ 240,625.00	$ 240,625.00	$ 276,775.00
Contri to/from Rec. Center	$ (875,500.00)	$ (720,000.00)	$ (400,000.00)	$ (650,000.00)	$ 61,725.00
Sub-Total	**$ (413,432.32)**	**$ 390,757.95**	**$ 446,450.00**	**$ 196,450.00**	**$ 1,013,850.00**
FUND TOTAL	**$ 14,164,572.24**	**$ 16,181,711.76**	**$ 15,971,575.00**	**$ 16,961,861.00**	**$ 17,448,305.00**

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 $15,000 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	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Part time	37,361	36,036	37,000	38,475	42,000
Emp. Bene.-FICA	2,858	2,758	2,875	2,950	3,200
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
	40,219	**38,794**	**39,875**	**41,425**	**45,200**
Supplies & Bldg. Maintenance					
Office/Building Supplies	-156	517	600	1,000	1,000
Postage	1,198	-1,581	2,650	1,500	1,500
Telephone	2,202	0	0	0	0
Utilities	2,067	2,057	2,200	2,075	2,200
	5,310	**993**	**5,450**	**4,575**	**4,700**
Services					
Advertising/Public Relations	16,328	18,887	17,500	16,500	17,500
Insurance	7,428	6,815	7,300	7,500	8,025
Subscriptions & Dues	24,476	33,808	24,000	24,000	25,000
Legal	3,030	0	100	0	100
Professional/Contractual	433,465	754,811	715,000	688,000	707,000
Travel/Meetings	4,332	4,814	5,000	4,650	5,000
Training	2,970	2,980	2,000	1,000	2,000
Employee Programs	6,013	6,946	6,200	6,200	6,300
Rent	546	556	575	600	600
Miscellaneous Expenses	0	0	8,000	0	10,000
EAC Fund Expense	21,214	5,492	0	0	0
Election Expense	37,417	53,121	47,000	45,000	50,000
Boards & Commissions	0	0	1,000	0	1,000
Technology Services	0	2,339	0	1,300	1,500
	557,218	**890,569**	**833,675**	**794,750**	**834,025**
Maintenance & Improvements					
Small Tools	0	0	100	0	100
Equipment Repairs & Mntc.	0	0	100	0	100
Machine Maintenance	0	0	0	0	0
Building Repair & Maint.	0	0	250	0	250
Frisco Train	0	476	250	0	250
	0	**476**	**700**	**0**	**700**
Capital Expenditures					
Grant Expense	0	185	0	62,700	0
Land Acquisition	25,550	25,550	25,550	25,550	25,550
Equipment	1,942	0	300	0	1,000
Lease Purchase	183,898	184,247	0	0	0
Building & Grounds	-60	2,046	250	11,500	2,000
Bond-COP Amounts	0	0	0	0	0
	211,330	**212,028**	**26,100**	**99,750**	**28,550**
TOTAL ADMIN EXPENDITURES	**814,077**	**1,142,859**	**905,800**	**940,500**	**913,175**

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 launching 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	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Fulltime	215,891	232,559	275,000	305,500	259,500
Salary & Wages-Part-time	264	0	0	0	0
Salary & Wages - Overtime	3,128	3,802	3,500	3,500	3,500
Empl. Bene. - Car Allowance	0	200	2,400	2,400	2,400
Empl. Bene.- FICA	16,015	17,346	21,250	23,750	19,750
Empl. Bene.- LAGERS	18,232	22,244	26,000	21,500	27,300
Empl. Bene. - Life/Disability	602	605	750	750	790
Empl. Bene - Health Insurance	15,627	19,695	45,000	67,900	71,250
Empl. Bene - Unemployment	0	0	0	0	0
Empl. Bene - Cellphone Stipend	600	650	600	650	600
	270,359	**297,101**	**374,500**	**425,950**	**385,090**
Supplies & Bldg. Maintenance					
Supplies & Materials	1,747	1,188	1,500	1,200	1,500
Postage	85	164	150	100	150
Telephone	1,511	0	0	0	0
	3,343	**1,351**	**1,650**	**1,300**	**1,650**
Services					
Advertising	483	0	600	500	600
Insurance	14,611	12,152	13,000	12,575	13,500
Subscriptions & Dues	2,541	1,872	2,800	3,000	3,200
Legal	0	0	0	0	0
Professional/Contractual	2,085	25,138	500	525	550
Travel/Meetings	1,891	5,066	4,000	3,200	4,000
Training	1,495	540	2,500	1,500	2,500
Miscellaneous Expenses	0	15,000	15,000	0	0
Technology Services	0	5,690	6,000	9,000	9,500
	23,106	**65,457**	**44,400**	**30,300**	**33,850**
Maintenance & Improvements					
Small Tools	0	0	500	0	0
Equipment Repairs & Mntc.	0	0	100	0	100
Machine Maintenance	0	0	100	0	100
	0	**0**	**700**	**0**	**200**
Capital Expenditures					
Equipment	0	0	2,000	5,850	1,000
Lease Purchase	0	3,569	4,300	3,625	4,000
Building & Grounds	3,640	538	0	0	0
	3,640	**4,107**	**6,300**	**9,475**	**5,000**
TOTAL CITY ADMIN. EXPENDITURES	**300,448**	**368,016**	**427,550**	**467,025**	**425,790**

GENERAL FUND
Library Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	158,874	182,150	184,000	204,000	51,500
Salary & Wages- Part time	166,844	162,220	197,000	162,800	40,000
Salary & Wages- Overtime	198	107	200	0	200
Empl. Bene.- FICA	24,089	25,348	28,000	25,825	6,500
Empl. Bene.- LAGERS	36,600	46,677	45,000	50,025	12,600
Empl. Bene. - Life/Disability	679	795	1,000	957	225
Empl. Bene - Health Insurance	35,658	44,349	53,250	53,250	13,500
Empl. Bene.- Unemployment	639	0	0	0	0
	423,581	**461,647**	**508,450**	**496,857**	**124,525**
Supplies & Bldg. Maintenance					
Office/Building Supplies	513	0	200	0	0
Postage	0	0	0	0	0
Telephone	0	0	0	0	0
	513	**0**	**200**	**0**	**0**
Services					
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
	0	**0**	**0**	**0**	**0**
Maintenance & Improvements					
Small Tools	0	0	0	0	0
Equipment Repairs and Maintenance	0	0	0	0	0
Machine Maintenance	0	0	0	0	0
	0	**0**	**0**	**0**	**0**
Capital Expenditures					
Equipment	0	0	0	0	0
Lease/Purchase	0	0	0	0	0
Building & Grounds	0	0	0	0	0
	0	**0**	**0**	**0**	**0**
TOTAL LIBRARY EXPENDITURES	**424,094**	**461,647**	**508,650**	**496,857**	**124,525**

FINANCE DIVISION

The Finance Division of the General Fund consists of four (4) 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 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.

GENERAL FUND
Finance Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	321,748	292,171	300,750	255,500	332,900
Salary & Wages- Part time	3,554	0	0	0	0
Salary & Wages- Overtime	0	1,113	500	0	0
Empl. Bene.- FICA	22,596	19,872	22,500	18,650	24,500
Empl. Bene.- LAGERS	26,800	23,734	25,000	24,500	31,500
Empl. Bene. - Life/Disability	1,232	1,159	1,200	850	1,200
Empl. Bene - Health Insurance	46,881	40,685	55,000	57,000	60,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene - Cellphone Stipend	950	650	600	600	600
	423,760	**379,384**	**405,550**	**357,100**	**450,700**
Supplies & Bldg. Maintenance					
Computer Supplies	1,134	0	0	0	0
Office/Building Supplies	6,670	6,204	7,500	12,250	7,500
Postage	5,704	5,561	5,800	6,325	6,500
Telephone	2,517	0	0	0	0
	16,025	**11,765**	**13,300**	**18,575**	**14,000**
Services					
Advertising	738	2,032	1,000	1,500	1,000
Insurance	24,103	17,821	19,100	13,525	14,475
Subscriptions & Dues	3,212	754	1,000	750	1,250
Professional/Contractual	201,593	136,591	250,000	198,000	225,000
Travel/Meetings	241	386	500	300	1,000
Training	217	0	500	0	500
Miscellaneous	0	0	0	0	0
Credit Card Fees	13,500	20,084	20,000	16,750	15,000
Technology Services	0	19,743	25,000	15,750	20,000
	243,603	**197,411**	**317,100**	**246,575**	**278,225**
Maintenance & Improvements					
Small Tools	219	252	250	250	250
Equipment Repairs and Maintenance	0	0	100	0	100
Machine Maintenance	0	0	0	0	0
	219	**252**	**350**	**250**	**350**
Capital Expenditures					
Equipment	8,838	0	0	0	0
Lease/Purchase	2,918	3,293	3,200	4,200	4,000
Building & Grounds	0	0	0	0	0
	11,756	**3,293**	**3,200**	**4,200**	**4,000**
TOTAL FINANCE EXPENDITURES	**695,362**	**592,107**	**739,500**	**626,700**	**747,275**

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 retains legal counsel from 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	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Part time	28,151	28,075	28,000	28,000	28,000
Empl. Bene.- FICA	2,154	2,148	2,150	2,150	2,150
	30,304	**30,223**	**30,150**	**30,150**	**30,150**
Supplies & Bldg. Maintenance					
Supplies & Materials	0	0	0	0	0
	0	**0**	**0**	**0**	**0**
Services					
Advertising	0	0	0	0	0
Insurance	1,592	554	625	1,380	1,475
Subscriptions/Dues	0	0	0	0	0
Other Legal	788	4,695	1,500	5,000	2,500
Professional/Contractual	42,757	61,118	65,000	60,000	65,000
Travel	227	0	0	0	0
Training	400	0	0	0	0
Misc. Expense	0	0	0	0	0
Technology Services	0	25	0	50	50
	45,763	**66,391**	**67,125**	**66,430**	**69,025**
TOTAL LEGAL SERVICES EXPENDITURES	**76,068**	**96,615**	**97,275**	**96,580**	**99,175**

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 $18,000 to dispense justice and to oversee the municipal court.

Municipal Court costs approximately $180,000 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. There was a significant decrease in the filing and disposing of parking tickets as the position of RPD parking officer has been vacant for much of the year.

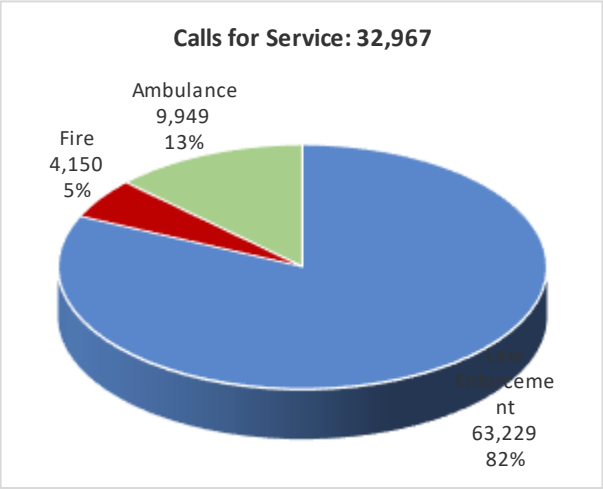
GENERAL FUND
Municipal Court Expenditures

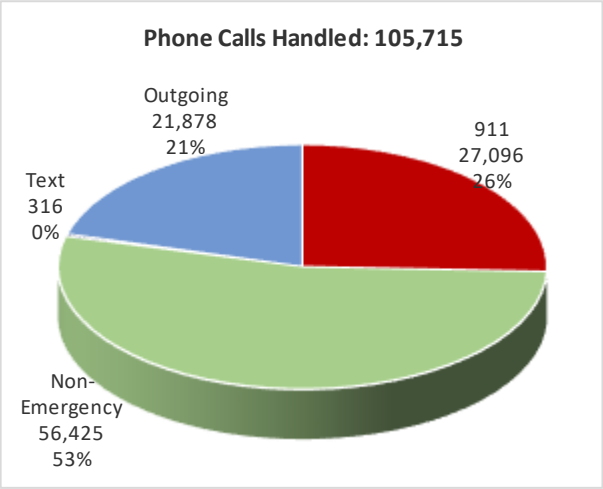
ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	70,193	81,369	96,000	81,350	94,500
Salary & Wages- Part time	24,555	21,568	15,000	18,525	18,000
Salary & Wages- Overtime	908	661	500	350	500
Empl. Bene.- FICA	6,594	7,062	8,300	6,900	8,300
Empl. Bene.- LAGERS	4,367	5,634	9,600	8,250	8,600
Empl. Bene. - Life/Disability	316	348	450	450	400
Empl. Bene. - Health Insurance	10,899	16,745	22,500	22,500	23,625
Empl. Bene. - Unemployment	0	0	0	0	0
	117,833	**133,387**	**152,350**	**138,325**	**153,925**
Supplies & Bldg. Maintenance					
Supplies & Materials	3,505	2,424	3,000	2,500	3,000
Postage	1,303	1,471	1,550	1,500	1,600
Telephone	737	0	0	0	0
	5,544	**3,895**	**4,550**	**4,000**	**4,600**
Services					
Advertising/Public Relations	97	155	100	600	100
Insurance	5,617	5,604	6,000	4,975	5,350
Subscriptions & Dues	360	258	350	300	350
Professional/Contractual	0	0	1,000	25	500
Travel/Meetings	705	720	200	0	200
Training	0	0	200	0	200
Miscellaneous	0	0	0	0	0
Techology Services	0	5,574	4,500	8,500	8,000
	6,778	**12,310**	**12,350**	**14,400**	**14,700**
Maintenance & Improvements					
Equipment Repairs & Mntc.	0	0	0	0	0
Machine Maintenance	0	0	0	0	0
	0	**0**	**0**	**0**	**0**
Capital Expenditures					
Equipment	1,164	0	0	0	0
Lease/Purchase	2,527	2,556	2,700	2,575	2,700
Building & Grounds	0	175	0	0	0
Total Capital Expenditures	**3,691**	**2,731**	**2,700**	**2,575**	**2,700**
TOTAL MUNICIPAL COURT EXPENDITURES	**133,846**	**152,323**	**171,950**	**159,300**	**175,925**

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	2023-24 ACTUAL	2024-25 ACTUAL	2025-2026 ADOPTED	2025-2026 ESTIMATED	2026-2027 PROPOSED
Personnel					
Salary & Wages - Full time	872,488	888,087	940,500	925,500	977,000
Salary & Wages - Part time	18,811	18,990	30,000	29,200	24,000
Salary & Wages - Overtime	106,216	132,299	122,000	133,750	145,000
Salary & Wages - Grants	-	-	0	0	0
Empl. Bene. - FICA	71,706	75,037	78,600	74,000	77,500
Empl. Bene. - LAGERS	77,757	112,485	130,000	114,100	127,000
Empl. Bene. - Life/Disability	3,961	3,554	4,200	3,800	4,100
Empl. Bene. - Health Insurance	97,357	143,023	175,000	171,500	180,000
Empl. Bene. - Unemployment	0	0	0	0	0
Empl. Bene. - Cell Phone Stipend	5447	4679	5,500	4,325	5,500
	1,253,742	**1,378,153**	**1,485,800**	**1,456,175**	**1,540,100**
Supplies & Bldg. Maintenance					
Office/Building Supplies	2,571	2,706	4,000	3,250	4,060
Postage	43	42	50	35	50
Telephone	79,400	72,773	67,000	60,815	6,000
Utilities	13,227	14,598	15,000	15,820	16,450
	95,241	**90,118**	**86,050**	**79,920**	**26,560**
Services					
Advertising	252	290	800	300	400
Insurance	65,996	57,068	61,100	58,800	62,900
Subscriptions & Dues	9,307	29,795	69,250	70,440	71,770
Professional/Contractual	5,778	1,204	17,700	18,570	18,385
Travel/Meetings	9,648	9,507	13,000	7,500	13,000
Training	5,196	13,034	12,000	8,600	12,000
Rent	1,845	2,160	2,160	1,140	1,150
Uniforms & Access	3,557	1,849	4,000	3,200	4,000
Technology Services	-	43,640	58,000	61,690	62,000
	101,580	**158,548**	**238,010**	**230,240**	**245,605**
Maintenance & Improvements					
Petroleum Products	1,403	1,518	1,465	1,050	1,200
Small Tools	14,108	3,687	4,500	4,000	4,500
Equipment Rep. & Mntc.	3,580	692	2,500	1,125	2,500
Vehicle Rep. & Mntc.	961	347	1,500	500	1,000
Machine Maintenance	20,499	3,956	0	0	0
Building Repairs & Maint.	960	20	0	0	0
	41,511	**10,220**	**9,965**	**6,675**	**9,200**
Capital Expenditures					
Equipment	-	-	0	0	0
Vehicles	-	-	0	0	0
Lease/Purchase	708	769	5,550	3,020	4,500
Building & Grounds	560	-	0	0	0
Grants & Donations Expense	-	-	250	0	250
	1,268	**769**	**5,800**	**3,020**	**4,750**
TOTAL 911 EXPENDITURES	**1,493,342**	**1,637,808**	**1,825,625**	**1,776,030**	**1,826,215**

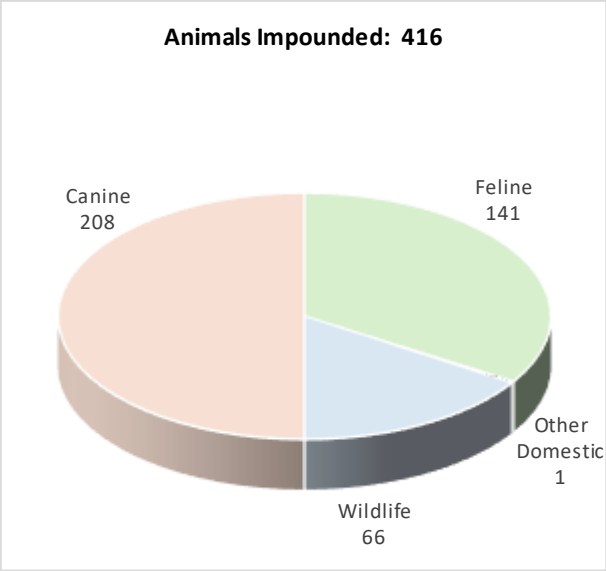
ROLLA POLICE DEPARTMENT
ANIMAL CONTROL DIVISION

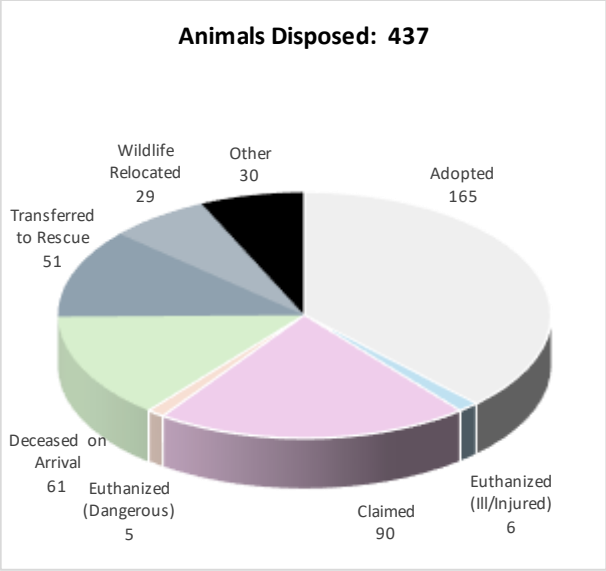
The City of Rolla Animal Shelter is a division of the Rolla Police Department and is responsible for the effective control of stray, abandoned and unwanted small animals within the City. It employs 1 full-time Animal Shelter Manager and 3 full-time Animal Control Officers. The Shelter is open to the 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 2025, the Rolla Animal Control impounded 416 animals, 66 of which were wildlife and 350 domestic; 165 were adopted/rescued; 90 were claimed; 11 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 were 51 animals transferred to a rescue group this past year.

Revenues are obtained primarily through adoption fees and donations. A new truck is the only significant purchase this year.





GENERAL FUND
Animal Control Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages - Full time	121,046	120,827	106,200	133,480	121,060
Salary & Wages - Part time	-	-	-	0	0
Salary & Wages - Overtime	2,635	455	1,100	420	1,100
Salary & Wages - Call Back	396	-	100	0	100
Empl. Bene. - FICA	9,201	8,820	9,900	9,355	10,000
Empl. Bene. - LAGERS	8,776	10,929	10,800	12,935	14,660
Empl. Bene. - Life / Disability	657	487	550	650	660
Empl. Bene. - Health Insurance	7,242	15,589	22,000	33,600	35,250
Empl. Bene. - Unemployment	-	-	-	0	0
Empl. Bene. - Cell Phone Stipend	850	900	900	900	1,200
	150,803	**158,007**	**151,550**	**191,340**	**184,030**
Supplies & Bldg. Maintenance					
Office/Building Supplies	1,877	2,373	3,000	3,650	8,950
Postage	-	1	50	10	50
Telephone	1,200	-	0	0	0
Utilities	5,203	6,647	9,000	7,000	18,000
	8,280	**9,020**	**12,050**	**10,660**	**27,000**
Services					
Advertising	181	-	250	0	250
Insurance	11,674	10,841	11,600	12,925	13,850
Subscriptions & Dues	315	525	550	750	750
Professional/Contractual	5,994	5,470	4,600	5,150	9,170
Travel/Meetings	-	500	500	0	2,000
Training	-	-	1,000	0	1,000
Uniform Services	954	-	1,500	1,500	2,000
Miscellaneous Expense	-	-	250	0	250
Technology Services	-	11,265	12,000	14,400	21,215
	19,117	**28,600**	**32,250**	**34,725**	**50,485**
Maintenance & Improvements					
Petroleum Products	3,208	2,103	2,500	4,700	8,500
Small Tools	327	349	1,000	670	1,000
Equipment Repairs & Mntc.	75	-	250	0	250
Vehicle Repairs & Mntc.	3,262	380	2,000	1,300	2,000
Machine Maintenance	-	-	-	0	0
Building Repairs & Maint.	852	585	2,000	500	2,000
	7,724	**3,417**	**7,750**	**7,170**	**13,750**
Capital Expenditures					
Equipment	5,851	-	0	0	0
Vehicles	49,917	-	-	0	0
Lease Purchases	344	153	325	300	325
Building & Grounds	60	327,292	50,000	481,150	50,000
Grant Expense	1,630	1,569	2,000	750	2,000
	57,801	**329,014**	**52,325**	**482,200**	**52,325**
Use Tax Expenditures					
Use Tax Equipment	-	-	30,000	30,000	0
Use Tax Vehicle	-	-	-	0	0
Use Tax Lease Purchase	-	-	-	0	0
Use Tax Building & Grounds	-	-	100,000	100,000	-
	-	**-**	**130,000**	**130,000**	**0**
TOTAL ANIMAL SHELTER EXPENDITURES	**243,725**	**528,058**	**385,925**	**856,095**	**327,590**

ROLLA POLICE DEPARTMENT

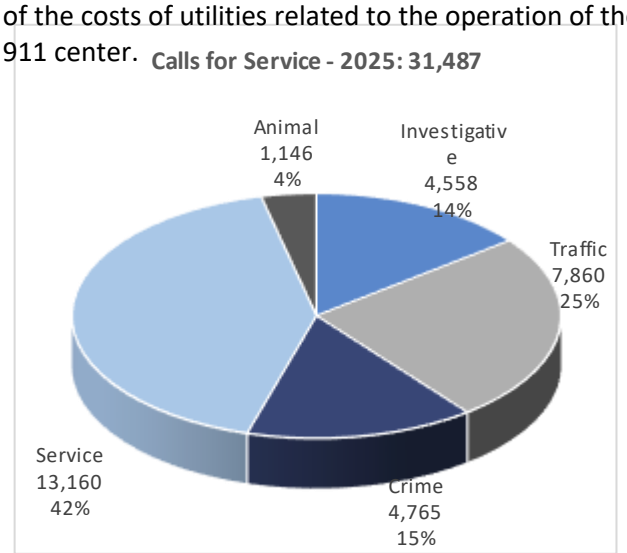
The Rolla Police Department is a full-service police organization concerned with the prevention and suppression of crime, the protection of life and property, the apprehension and assistance in the prosecution of offenders, the preservation of peace, the regulation of vehicle traffic, the prevention of traffic accidents and the recovery and return of lost and stolen property. Thirty-eight (38) 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.

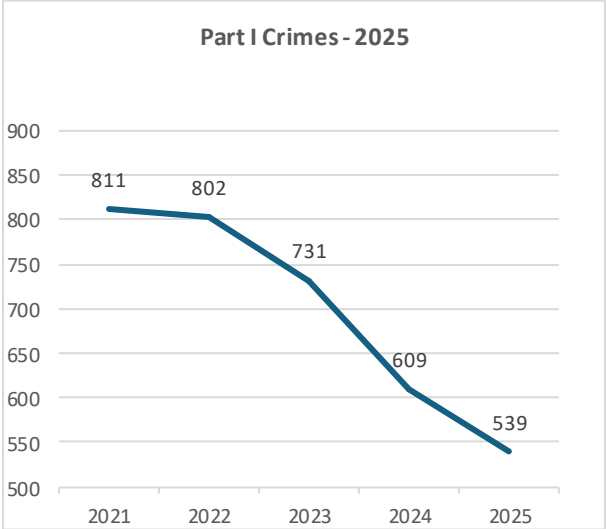
The Rolla Police Department focuses on reducing serious criminal activity such as violent crime, drugs and thefts in an effort to prevent these types of criminals from flourishing in our community. Our Housing Officer is an asset in specific areas which are more vulnerable to criminal activity. In conjunction with the Rolla Area Drug Enforcement (RADE) Task Force, a narcotics officer works full-time to reduce the use and sales of illegal narcotics which are often accompanied by violence 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, radars, body armor/vests, SWAT equipment, gym equipment, MDT's, many of which are reflected on the Vehicle/Equipment Replacement Schedule, as well as building maintenance/upgrades. 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 utilities related to the operation of the 911 center.





GENERAL FUND
Police Department Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	2,486,587	2,629,079	2,812,000	2,849,680	2,985,000
Salary & Wages- Part time	54,325	10,341	28,000	25,000	41,000
Salary & Wages- Overtime	241,228	213,432	242,500	199,550	221,500
Salary & Wages- Grants/Extra Duty	26,745	27,045	29,500	29,500	30,750
Empl. Bene.- FICA	198,323	204,724	218,000	217,600	228,500
Empl. Bene.- LAGERS	222,976	261,629	289,000	319,100	340,000
Empl. Bene. - Life/Disability	9,762	9,166	10,000	10,800	11,350
Empl. Bene. - Health Insurance	416,401	663,528	725,000	850,000	892,500
Empl. Bene. - Unemployment	1,294	695	750	23	750
Empl. Bene - Cellphone Stipend	7,100	7,775	10,500	9,725	10,500
	3,664,741	**4,027,413**	**4,365,250**	**4,510,978**	**4,761,850**
Supplies & Bldg. Maintenance					
Office/Building Supplies	18,219	18,470	23,275	23,275	23,700
Postage	728	607	650	785	800
Telephone	24,276	13,869	23,000	24,600	25,200
Utilities	24,098	25,617	24,500	25,750	26,780
	67,321	**58,563**	**71,425**	**74,410**	**76,480**
Services					
Advertising	751	499	750	500	750
Insurance	275,685	218,232	233,500	263,050	280,000
Subscriptions & Dues	34,135	25,041	38,300	37,250	39,385
Legal	500	0	0	0	0
Professional/Contractual	40,417	28,069	32,825	16,700	17,300
Travel/Meetings	28,543	27,617	30,000	30,000	30,600
Civilian Training	179	458	2,000	750	2,000
Rent	0	0	0	0	0
Police Training	43,122	43,304	55,000	45,000	56,100
Uniform & Accessories	37,511	38,308	40,700	39,300	40,700
Miscellaneous Expenses	278	1,074	1,000	1,000	1,000
Credit Card	162	44	250	450	500
Technology Services	0	97,996	110,000	253,000	241,000
Evidence Fund Expenses	0	0	0	0	0
	461,282	**480,642**	**544,325**	**687,000**	**709,335**
Maintenance & Improvements					
Petroleum Products	105,898	107,780	110,000	146,500	153,800
Munitions	21,980	20,621	26,500	26,500	31,500
Small Tools	6,187	6,479	8,050	8,050	8,500
Equipment Repairs & Mntc.	1,807	1,296	4,400	4,400	5,500
Vehicle Repairs & Mntc.	99,730	136,701	82,000	69,100	82,000
Machine Maintenance	33,795	14,392	45,600	46,250	47,300
Building & Grounds Repairs & Maint.	18,774	25,357	28,500	28,500	28,500
Support of Prisoners	8,525	12,410	12,500	17,200	17,500
	296,696	**325,036**	**317,550**	**346,500**	**374,600**
Capital Expenditures					
Equipment	59,228	38,398	65,000	53,000	138,450
Vehicles	502,580	303,463	392,500	374,576	308,000
Lease Purchase	54,975	55,087	53,800	53,800	53,800
Building & Grounds	9,586	1,795	20,000	20,000	10,000
Grant Expense	18,604	31,731	15,000	70,000	48,000
Seizures & Forfeitures	2,353	700	5,000	5,000	5,000
Seizures & Forfeitures - Taskforce	26,164	10,871	2,000	0	0
	673,491	**442,045**	**553,300**	**576,376**	**563,250**
Use Tax Expenditures					
Use Tax Professional /Contractual	-	3,414	2,750	5,220	14,150
Use Tax Equipment	-	23,800	16,000	17,250	27,900
Use Tax Vehicle	-	-	-	-	-
Use Tax Lease Purchase	39,062	39,420	40,000	38,140	38,140
Use Tax Building & Grounds	20,174	-	40,000	-	60,000
	59,236	**66,634**	**98,750**	**60,610**	**140,190**
TOTAL POLICE EXPENDITURES	**5,222,767**	**5,400,331**	**5,950,600**	**6,255,874**	**6,625,705**

FIRE & RESCUE DIVISION

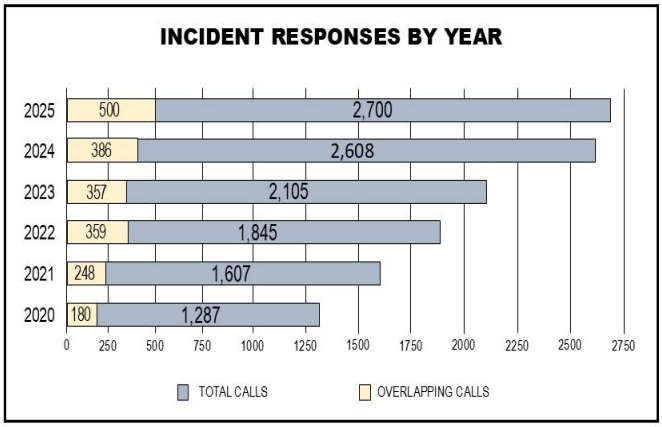
The City of Rolla Fire & Rescue is a Class 2 ISO rated fire department. Our mission is to protect the lives, property and environment of the citizens and visitors to the City of Rolla. This shall be accomplished through vigorous fire prevention, public education, fire suppression, training, and maximum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

With an operating budget of 5 million dollars, while keeping our mission statement in mind, the 31 employees of the department respond to over 2,500 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.



GENERAL FUND
Fire Department Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	1,779,778	1,869,044	1,984,000	1,957,877	2,087,318
Salary & Wages- Part time	661	50	0	0	0
Salary & Wages- Overtime	207,849	153,473	180,000	211,011	224,448
Salary & Wages- Callback	4,355	35,820	40,500	13,743	18,000
Empl. Bene.- FICA	137,431	118,113	141,000	151,030	177,187
Empl. Bene.- LAGERS	263,309	271,265	288,000	341,289	388,069
Empl. Bene. - Life/Disability	7,218	7,460	7,500	7,270	8,025
Empl. Bene. - Health Insurance	378,997	549,741	625,000	700,000	735,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene - Cellphone Stipend	2,300	2,400	2,400	2,400	2,400
	2,781,898	**3,007,366**	**3,268,400**	**3,384,620**	**3,640,447**
Supplies & Building Maintenance					
Medical Supplies	5,751	7,971	8,500	5,500	6,000
Office/Building Supplies	14,594	14,165	13,900	13,900	14,317
Postage	74	90	150	100	125
Telephone	19,765	8,295	10,000	10,000	10,000
Utilities	23,566	25,986	27,000	27,000	28,080
	63,750	**56,506**	**59,550**	**56,500**	**58,522**
Services					
Advertising/Public Relations	5,317	4,977	7,000	5,000	5,500
Insurance	174,601	197,970	211,800	139,575	150,000
Subscriptions & Dues	3,959	4,488	3,700	4,500	5,500
Legal	0	0	5,000	5,000	5,000
Professional/Contractual	69,895	54,308	66,000	58,000	60,900
Travel/Meetings	7,542	4,623	12,000	8,000	10,000
Training	12,848	6,739	18,000	14,000	16,000
Uniform Services	18,221	20,263	22,000	22,000	22,700
Miscellaneous	486	0	600	0	0
Technology Services	0	77,155	70,000	70,000	70,000
	292,870	**370,524**	**416,100**	**326,075**	**345,600**
Maintenance & Improvements					
Petroleum Products	33,392	29,994	36,000	30,000	37,800
Small Tools	20,690	21,760	25,750	25,000	26,000
Equipment Repairs & Mntc.	19,314	28,106	20,000	17,000	19,500
Vehicle Repairs & Mntc.	80,533	127,876	105,000	90,000	100,150
Machine Maintenance	2,103	479	8,100	7,400	6,500
Building Repair & Maint.	6,492	9,882	10,000	10,000	9,000
Training Site Repair & Maint	6,402	-10,645	10,000	10,000	10,000
Turnout Gear Expense	14,776	18,956	80,000	80,000	82,400
Emergency Preparedness	14,482	7,487	8,500	7,000	7,500
	198,184	**233,895**	**303,350**	**276,400**	**298,850**
Capital Improvements					
Equipment	61,356	57,778	48,000	40,000	44,000
Vehicles	0	0	0	0	0
Lease/Purchase	278,779	280,549	280,000	280,000	280,000
Building & Grounds	7,224	28,248	15,500	15,500	10,000
Grant Expense	40,564	116,567	45,000	0	35,000
	387,924	**483,142**	**388,500**	**335,500**	**369,000**
Use Tax Expenditures					
Use Tax Equipment	1,800	55,646	57,250	27,000	140,000
Use Tax Vehicle	54,652	9,940	37,000	-	150,000
Use Tax Lease Purchases	-	11,656	150,000	-	-
Use Tax Building & Grounds	-	-	60,000	53,500	-
	56,452	**77,242**	**304,250**	**80,500**	**290,000**
TOTAL FIRE DEPART EXPENDITURES	**3,781,078**	**4,228,675**	**4,740,150**	**4,459,595**	**5,002,419**

GENERAL FUND
Rolla Rural Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	361,347	380,530	0	391,500	431,000
Salary & Wages- Part time	49,063	40,824	0	54,175	56,750
Salary & Wages- Overtime	57,598	66,496	0	72,500	75,000
Empl. Bene.- FICA	34,773	36,289	0	39,000	42,000
Empl. Bene.- LAGERS	48,279	60,776	0	62,750	66,000
Empl. Bene. - Life/Disability	1,678	1,559	0	1,750	2,000
Empl. Bene - Health Insurance	56,105	53,219	0	56,500	53,500
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Cellphone Stipend	1,300	1,800	0	1,800	1,800
	610,143	**641,492**	**0**	**679,975**	**728,050**
Supplies & Bldg. Maintenance					
Office/Building Supplies	257	0	0	0	0
Postage	0	0	0	0	0
Telephone	0	0	0	0	0
	257	**0**	**0**	**0**	**0**
Services					
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
	0	**0**	**0**	**0**	**0**
Maintenance & Improvements					
Small Tools	0	0	0	0	0
Equipment Repairs and Maintenance	0	0	0	0	0
Machine Maintenance	0	0	0	0	0
	0	**0**	**0**	**0**	**0**
Capital Expenditures					
Equipment	0	0	0	0	0
Lease/Purchase	0	0	0	0	0
Building & Grounds	0	0	0	0	0
	0	**0**	**0**	**0**	**0**
TOTAL LIBRARY EXPENDITURES	**610,399**	**641,492**	**0**	**679,975**	**728,050**

GENERAL FUND
Building Services Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	15,633	16,366	17,160	17,500	88,000
Salary & Wages- Part time	369	63	100	0	0
Salary & Wages- OT	0	0	0	0	0
Empl. Bene.- FICA	1,109	1,140	1,300	1,665	6,732
Empl. Bene.- LAGERS	606	1,573	1,850	2,241	10,120
Empl.Bene. - Life/Disability	67	73	100	110	240
Empl. Bene. - Health Insurance	2,382	3,577	4,250	4,900	9,000
Empl. Bene. - Unemployment	0	0	0	0	0
	20,166	**22,792**	**24,760**	**26,416**	**114,092**
Supplies & Bldg. Maintenance					
Supplies & Materials	3,491	3,180	4,000	3,500	3,800
Utilities	35,101	37,204	36,000	35,000	36,000
	38,592	**40,384**	**40,000**	**38,500**	**39,800**
Services					
Advertising	0	0	0	0	0
Insurance	18,171	19,923	21,320	23,950	25,625
Professional/Contractual	15,396	15,195	17,000	16,000	18,000
Uniform Services	0	0	0	0	0
Technology Services	0	1,012	1,200	2,600	3,000
	33,566	**36,130**	**39,520**	**42,550**	**46,625**
Maintenance & Improvements					
Small Tools	0	270	100	100	1,000
Equipment Repair & Maint	7,198	30,960	0	0	0
Building Repair & Maint	14,881	17,221	40,000	25,000	100,000
	22,080	**48,451**	**40,100**	**25,100**	**101,000**
Capital Expenditures					
Equipment	48	6,799	0	0	0
Lease Purchase	9,854	9,885	9,500	9,500	9,500
Building & Grounds	767	0	45,000	5,000	100,000
	10,669	**16,684**	**54,500**	**14,500**	**109,500**
TOTAL BLDG. SERVICES EXPENDITURES	**125,073**	**164,441**	**198,880**	**147,066**	**411,017**

Community Development Department

The Community Development Department plays a key role in managing growth, safety, and quality of life in Rolla. With six full-time staff members, the department is responsible for zoning administration, long-range planning, permit review, inspections, and code enforcement.

Staff supports the Planning and Zoning Commission, Board of Adjustment, Development Review Committee, and Board of Building Appeals. Staff also participates in other local and regional committees and initiatives such as Meramec Region Planning Commission, American Planning Association, Missouri Association of Building Code Adminstrators and International Code Council.

As of August 2025, the department has processed 32 cases, including annexations, conditional use permits, rezonings, subdivisions, text amendments, vacations and variances. The Inspection Division performs approximately 7,000 inspections annually, covering residential and commercial construction, demolitions, signage, and MEP systems. Staff also conducts inspections prior to issuing business licenses.

Code enforcement staff conducts around 2,000 inspections per year, addressing property maintenance and nuisance violations, with over 400 notices of violation issued.

In spring 2025, an EF2 tornado damaged or destroyed 80 structures in Rolla. In response, the department waived permit and utility fees for 60 days to support recovery efforts.

Staff is currently developing a new Comprehensive Plan, scheduled for completion in fall 2025. The current plan was adopted in 1996 and updated in 2005. The department also continues to manage the Abandoned Property Registry, reducing the number of listed properties from 42 in 2021 to 21 as of June 2025, with several undergoing demolition or renovation.

The department will soon begin the adoption process for the 2024 International Building Codes in accordance with the City's six-year update requirement.

In order to improve customer service and efficiency, staff is implementing a new permit, code enforcement, and planning software system set to launch in December 2025. The new platform will allow residents, contractors and developers to apply for permits, submit planning applications, and report code-related concerns online.

	Year to date Oct.1-end of July	FY 24/25	FY 23/24	FY 22/23	FY 21/22
# of Permits	465	409	515	427	372
Construction costs	$41,745,360	$38,604,308	$27,683,224	$28,072,419	$16,208,965
# of inspections	5286	7472	6743	8711	6920

GENERAL FUND
Community Development Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	318,557	383,078	440,000	408,305	435,000
Salary & Wages- Part time	11,620	0	0	0	0
Salary & Wages- Overtime	261	2,985	0	1,650	0
Empl. Bene.- FICA	23,866	27,428	33,000	30,000	34,315
Empl. Bene.- LAGERS	24,830	36,080	42,000	42,620	51,750
Empl. Bene. - Life/Disability	1,204	1,534	2,200	1,765	2,250
Empl. Bene. - Health Insurance	31,254	62,146	75,000	95,000	99,750
Empl. Bene. - Unemployment	0	0	0	0	0
Empl. Bene - Cellphone Stipend	1,750	1,850	2,100	1,750	2,400
	413,342	**515,100**	**594,300**	**581,090**	**625,465**
Supplies & Bldg. Maintenance					
Office /Bldg. Supplies	4,127	2,226	1,500	1,500	1,500
Postage	667	892	800	600	600
Telephone	3,675	990	0	2,400	2,400
	8,469	**4,108**	**2,300**	**4,500**	**4,500**
Services					
Advertising	1,660	2,503	2,800	1,200	1,500
Insurance	25,895	21,584	23,125	24,475	26,200
Subscriptions & Dues	1,183	1,984	1,500	1,190	1,500
Legal (Recording Fees)	572	821	800	600	800
Professional/Contractual	14,526	55,085	30,000	33,000	30,000
Travel/Meetings	3,795	4,940	4,000	4,353	5,000
Training	2,494	2,219	2,000	1,900	6,600
Uniforms	0	0	600	600	600
Miscellaneous	0	0	0	0	0
Credit Card Fees	0	0	0	5	0
Technology Services	0	13,778	18,920	31,700	16,600
	50,124	**102,914**	**83,745**	**99,023**	**88,800**
Maintenance & Improvements					
Petroleum Products	3,353	3,000	3,500	4,000	4,200
Small Tools	517	581	500	50	250
Equipment Repairs & Mntc.	0	0	100	0	0
Vehicle Repairs & Mntc.	918	675	900	1,050	1,000
Machine Maint.	0	0	0	0	0
Building Repairs & Mntc.	216	175	0	0	0
	5,005	**4,432**	**5,000**	**5,100**	**5,450**
Capital Expenditures					
Equipment	3,505	22	0	0	0
Vehicles	34,990	0	0	0	0
Lease Purchase	2,174	2,387	2,400	2,520	2,400
Building & Grounds	0	0	0	0	0
	40,669	**2,408**	**2,400**	**2,520**	**2,400**
TOTAL COMMUNITY DEV. EXPENDITURES	**517,609**	**628,962**	**687,745**	**692,233**	**726,615**

ECONOMIC DEVELOPMENT DIVISION

The Economic Development Division is predominately a contractual relationship between the City and the Rolla Regional Economic Commission (RREC) that began in 2005. The City allocates $40,000 to support the RREC. In addition to this, the City has also allocated $10,000 to the Sustainable Ozarks Partnership for the ongoing support and promotion of Fort Leonard Wood. This budget will also include $40,000 for the expenses associated with the formation of a Chapter 353 corporation for the redevelopment of the downtown area.

Primary economic development initiatives to be pursued in the coming year is to continue growing economic based jobs through the efforts of the RREC and the Missouri Partnership and other economic development organizations. In addition to this, the City will support continued growth and investment of residential, retail and commercial users in the community while working to leverage the growth of critical employers such as Phelps Health and Missouri S & T. The final area of focus will center on the revitalization of the downtown as outlined in the adopted Rolla 2050 Comprehensive Plan.

GENERAL FUND
Economic Development Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
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
	0	**0**	**0**	**0**	**0**
Supplies & Bldg. Maintenance					
Office/Bldg. Supplies	0	0	0	0	0
Postage	0	69	50	0	50
Telephone	0	0	0	0	0
	0	**69**	**50**	**0**	**50**
Services					
Advertising	0	0	0	0	0
Insurance	0	0	0	0	0
Subscriptions & Dues	330	330	345	350	350
Professional/Contractual	66,059	64,253	50,000	51,150	150,000
Travel/Meetings	0	0	0	0	0
Training	0	0	0	0	0
	66,389	**64,583**	**50,345**	**51,500**	**150,350**
Capital Expenditures					
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
	0	**0**	**0**	**0**	**0**
TOTAL ECONOMIC DEV. EXPENDITURES	**66,389**	**64,652**	**50,395**	**51,500**	**150,400**

SEWER FUND

SEWER FUND

The Sewer 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 treatment 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 $14 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 $15 due to rising material and equipment 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.

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
SANITARY SEWER FUND
City of Rolla
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposed 2027
REVENUES				
Charges for Services	5,632,210	5,912,610	5,948,000	6,169,682
Grants	63,000	937,000	17,000	100,000
Other Income	195,681	592,373	85,550	748,500
Bond Proceeds	213,653	0	0	0
Total Revenues	**6,104,543**	**7,441,983**	**6,050,550**	**7,018,182**
EXPENDITURES				
Personnel	1,094,023	1,313,470	1,307,052	1,449,648
Supplies & Bldg. Mntc.	409,684	432,519	435,900	444,000
Services	539,855	580,144	686,100	987,100
Maintenance & Imp.	625,542	609,360	905,500	952,000
Capital Expenditures	3,695,628	4,633,812	2,739,500	2,665,000
Total Expenditures	**6,364,732**	**7,569,305**	**6,074,052**	**6,497,748**
EXCESS OF REVENUES OVER EXPENDITURES	**(260,189)**	**(127,322)**	**(23,502)**	**520,433**
FUND TRANSFERS				
To General Fund & Env Svs Fund	(169,300)	(185,975)	(190,600)	(251,550)
To Street Fund	(285,569)	(300,875)	(347,533)	(378,050)
TOTAL REVENUES OVER EXPENDITURES	**(715,058)**	**(614,172)**	**(561,635)**	**(109,167)**
BEGINNING CASH BALANCE (10/1)	**4,161,329**	**3,446,271**	**2,832,099**	**2,270,464**
ENDING CASH BALANCE (9/30)	**3,446,271**	**2,832,099**	**2,270,464**	**2,161,297**
FOOTNOTES:				
RESTRICTED CASH	**1,499,603**	**500,000**	**508,500**	**510,000**
PROJECTED UNRESTRICTED CASH	**1,946,668**	**2,332,099**	**1,761,964**	**1,651,297**

NOTE: Depreciation expense is not included in the FY26 & FY27 budget. This will be factored into the audit.

CITY OF ROLLA
SEWER FUND REVENUE PROJECTIONS

	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	2027 Proposed
Federal & State Grants	$ 63,000	$ 937,000	$ 17,000	$ 100,000
Reimbursements	$ 2,279	$ 481	$ 44,000	$ 500
Bond Proceeds	$ 213,653	$ -	$ -	$ -
Non-Resident Sewer charge	$ 137,545	$ 166,560	$ 120,000	$ 169,028
City Sewer User Fees	$ 4,549,833	$ 4,696,827	$ 4,600,000	$ 4,766,410
Service Availability Fees	$ 1,214,707	$ 1,321,610	$ 1,400,000	$ 1,500,000
Airport Water/Sewer Fees	$ 36,712	$ 43,598	$ 40,000	$ 44,244
Refund Sewer User Fees	$ (330,364)	$ (333,190)	$ (240,000)	$ (330,000)
Installations-Sewer	$ 23,778	$ 17,205	$ 28,000	$ 20,000
Interest--Sewer Fund	$ 24,475	$ 11,174	$ 12,000	$ 12,000
Interest - SRF Funds	$ 98,987	$ 44,439	$ 25,000	$ 25,000
Lease Purchase Revenue	$ -	$ -	$ -	$ 650,000
Contra Account - Lease Purchase	$ -	$ -	$ -	$ -
Sale of Property	$ 34,260	$ 40,000	$ 50	$ 60,000
Miscellaneous Income	$ -	$ 979	$ 4,500	$ 1,000
Gain/Loss of Asset Disposal	$ -	$ -	$ -	$ -
Capital Contriubtion	$ 35,680	$ 495,300	$ -	$ -
Due to/from Street	$ (285,569)	$ (300,875)	$ (347,533)	$ (378,050)
Cont. To Env Svs Fund	$ -	$ -	$ -	$ (17,000)
Contr to/from General Fd	$ (169,300)	$ (185,975)	$ (190,600)	$ (234,550)
FUND TOTAL	**$ 5,649,675**	**$ 6,955,133**	**$ 5,512,417**	**$ 6,388,582**

SEWER FUND
Sewer Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	716,253	753,161	800,000	770,000	865,750
Salary & Wages- Part time	53,370	61,236	60,000	64,000	66,000
Salary & Wages- Overtime	38,086	55,874	45,000	52,000	54,600
Empl. Bene.- FICA	56,626	61,492	63,000	62,867	70,848
Empl. Bene.- LAGERS	61,368	181,123	82,500	79,310	99,500
Empl. Bene. - Life/Disability	3,206	2,781	3,500	3,200	3,500
Empl. Bene - Health Insurance	164,514	197,203	230,000	275,000	288,750
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene - Cellphone Stipend	600	600	650	675	700
	1,094,023	**1,313,470**	**1,284,650**	**1,307,052**	**1,449,648**
Supplies & Bldg. Maintenance					
Office/Building Supplies	9,549	6,968	10,000	6,500	8,000
Postage	5,463	9,537	11,000	8,200	9,500
Telephone	16,838	4,252	4,500	6,200	6,500
Utilities	377,833	411,762	415,000	415,000	420,000
	409,684	**432,519**	**440,500**	**435,900**	**444,000**
Services					
Advertising	2,269	4,648	5,000	2,500	4,500
Insurance	153,344	139,458	149,250	157,800	168,850
Subscription and Dues	4,096	5,631	6,000	7,100	7,500
Legal	33	1,857	500	100	500
Professional/Contractual	190,112	152,148	100,000	195,000	450,000
Professional/Contractual - Treatment Plant	0	8,731	30,000	0	0
Travel/Meetings	593	280	500	800	750
Training	3,822	7,934	7,000	5,000	7,000
Rent	1,099	1,483	1,000	1,100	1,500
Uniform Services	2,773	5,906	6,500	6,000	6,500
Misc. Expenses	216	0	0	0	0
Election Expense	0	0	0	0	0
RMU Billing Svs	181,497	216,490	240,700	240,700	260,000
Technology Services	0	35,578	35,000	70,000	80,000
	539,855	**580,144**	**581,450**	**686,100**	**987,100**
Maintenance & Improvements					
Petroleum Products	51,723	53,836	52,000	59,000	60,000
Small Tools	9,467	5,938	8,200	6,500	7,000
Vehicle/Equip Repairs & Mntc.	66,411	90,093	80,000	70,000	80,000
Machine Maintenance	0	567	0	0	0
Materials (Sewer)	337,093	241,735	540,000	530,000	540,000
Treatment Plant Maintenance	154,775	194,412	180,000	200,000	220,000
Pretreatment	0	0	0	0	0
Building Repairs & Maint	6,073	13,555	25,000	20,000	25,000
Chemicals	0	9,225	20,000	20,000	20,000
	625,542	**609,360**	**905,200**	**905,500**	**952,000**
Capital Expenditures					
Grant Expense	0	0	0	0	0
Equipment	161,714	6,108	20,000	2,000	5,000
Vehicles	29	379,639	0	0	830,000
Lease Purchase	431,638	428,857	450,000	100,000	220,000
Building & Grounds	22,144	11,067	15,000	3,500	10,000
Debt Service Expense	1,761,858	1,726,997	1,550,000	1,900,000	1,600,000
Sewer System	0	713,949	0	734,000	0
Interest Expense/Bond Issuance	(2,996)	(2,996)	0	0	0
Treatment Plant Upgrade	0	0	0	0	0
Depreciation Expense	1,321,240	1,370,191	0	0	0
	3,695,628	**4,633,812**	**2,035,000**	**2,739,500**	**2,665,000**
TOTAL SEWER EXPENDITURES	**6,364,732**	**7,569,305**	**5,246,800**	**6,074,052**	**6,497,748**

ENVIRONMENTAL SERVICES FUND

ENVIRONMENTAL SERVICES NARRITIVE

The Environmental Services Department provides essential solid waste, recycling, environmental, and fleet maintenance services to the residents and businesses of the City of Rolla. The Department is responsible for residential, commercial, and industrial refuse collection, yard waste collection, residential container code enforcement, and the maintenance and repair of the City's vehicle and equipment fleet. Additional responsibilities include operation of the City's landscape waste disposal facility, Recycling Center, household hazardous waste (HHW) program, and electronics recycling program.

As the administrative service provider for the Phelps County Landfill Board, the Department Director oversees the operational contract for the Phelps County Transfer Station and monitors and maintains closed landfills throughout Phelps County. The Director also serves as the liaison to the Missouri Department of Natural Resources (DNR), helping ensure environmental and regulatory requirements are met.

The Department consists of three divisions with a total of **31 personnel** when fully staffed. The **Sanitation Division**, with 21 employees, provides residential, commercial, and industrial refuse collection, yard waste collection, and residential container code enforcement. The **Recycling Division**, with six employees, operates the Recycling Center and is responsible for the collection, processing, and marketing of recyclable materials, as well as the HHW and electronics recycling programs. The **Vehicle Maintenance Division**, with four employees, provides preventive maintenance, routine maintenance, and repair services for approximately **190 pieces of City equipment**, ranging from collection vehicles and automobiles to heavy specialized equipment. The division also provides preventive maintenance and repair services for equipment owned and operated by the Phelps County Landfill Board.

The Environmental Services Department operates as an **enterprise/proprietary fund**, generating the majority of its revenue through fees charged for services, including residential and commercial refuse collection, along with revenue from the sale of recyclable commodities. These revenues support personnel, equipment, maintenance and repairs, fuel, supplies, disposal costs, facility operations, and other expenses necessary to provide services.

Through its sanitation, recycling, environmental, and vehicle maintenance operations, the Environmental Services Department provides critical daily services that protect the community's health and environment, maintain the City's infrastructure and equipment, and support the City of Rolla's overall operations.

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

City of Rolla
ENVIRONMENTAL SERVICES FUND
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposed 2027
REVENUES				
Charges for Services	3,960,769	4,217,045	4,496,200	4,636,500
Recyclable Sales	250,799	195,372	150,000	150,000
Grant Revenue	16,063	12,137	0	0
Misc. Income (Veh. Mntc.)	375,835	477,442	475,000	490,000
Lease Purchase Rev	0	0	0	0
Other Income	170,203	130,553	59,300	80,000
Total Revenues	**4,773,669**	**5,032,550**	**5,180,500**	**5,356,500**
EXPENDITURES				
Recycling Division	505,324	579,850	482,992	555,460
Sanitation Division	3,395,669	4,018,482	3,990,431	3,549,310
Vehicle Maintenance Division	546,542	665,641	684,107	798,280
Total Expenditures	**4,447,535**	**5,263,973**	**5,157,530**	**4,903,050**
EXCESS OF REVENUES OVER EXPENDITURES	**326,134**	**(231,423)**	**22,970**	**453,450**
FUND TRANSFERS				
To General Fund	(215,800)	(236,975)	(240,000)	(208,200)
TOTAL REVENUES OVER EXPENDITURES	**110,334**	**(468,398)**	**(217,030)**	**245,250**
BEGINNING CASH BALANCE (10/1)	**2,626,828**	**2,737,162**	**2,268,765**	**2,051,735**
ENDING CASH BALANCE (9/30)	**2,737,162**	**2,268,765**	**2,051,735**	**2,296,985**

NOTE: Depreciation expense is not included in the FY26 & FY27 budget. This will be factored into the audit.

EXPENDITURES BY CATEGORY				
Personnel	1,739,253	1,822,663	1,842,580	2,064,925
Supplies & Bldg. Mntc.	30,898	34,586	38,330	40,190
Services	1,291,860	1,558,153	1,575,603	1,651,385
Maintenance & Imp.	708,186	928,145	927,300	995,150
Capital Expenditures	677,338	920,424	773,717	151,400
Total Expenditures	**4,447,535**	**5,263,973**	**5,157,530**	**4,903,050**

CITY OF ROLLA
ENVIRONMENTAL SERVICES REVENUE PROJECTIONS

	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Federal & State Grants	$ -	$ -	$ -	$ -
Reimbursements	$ 2,965.07	$ 9,035.00	$ 10,000.00	$ 9,000.00
Landfill Admin Payment	$ 47,739.77	$ 57,612.99	$ 32,000.00	$ 34,000.00
Grant Revenue	$ 16,063.20	$ 12,137.05	$ -	$ -
Recyclables	$ 250,798.57	$ 195,372.31	$ 150,000.00	$ 150,000.00
Sanitation Fees-Commercial	$ 1,706,090.56	$ 1,844,794.32	$ 1,995,000.00	$ 2,068,000.00
Sanitation Fees-Residential	$ 1,569,083.49	$ 1,564,447.01	$ 1,670,000.00	$ 1,707,000.00
Addt'l Sanitation Bag	$ 2,145.00	$ 3,180.00	$ 2,800.00	$ 3,000.00
Sanitation Fees-Other	$ 680,025.00	$ 801,463.86	$ 825,000.00	$ 855,000.00
Shredded Paper	$ 2,520.00	$ 1,860.25	$ 2,100.00	$ 2,200.00
Sticker Sales	$ 905.00	$ 1,300.00	$ 1,300.00	$ 1,300.00
Waste Oil Sales	$ -	$ -	$ -	$ -
Lease Purchase Rev	$ -	$ -	$ -	$ -
Interest Income	$ 26,108.74	$ 21,141.02	$ 26,000.00	$ 26,000.00
Sale of property	$ 47,615.00	$ 43,055.00	$ 100.00	$ 10,000.00
In-House Maintenance Svs	$ 375,834.63	$ 477,442.14	$ 475,000.00	$ 490,000.00
Land Lease Revenue	$ 500.00	$ 500.00	$ 500.00	$ 500.00
Miscellaneous Income	$ 500.00	$ 8,244.36	$ 700.00	$ 500.00
Gain/Loss of Asset Disposal	$ -	$ -	$ -	$ -
Due to/from Street & Sewer	$ -	$ -	$ -	$ 34,000.00
Contri to/from General Fd	$ (215,800.00)	$ (236,975.00)	$ (240,000.00)	$ (242,200.00)
FUND TOTAL	**$ 4,513,094.03**	**$ 4,804,610.31**	**$ 4,950,500.00**	**$ 5,148,300.00**

ENVIRONMENTAL SERVICES FUND
Recycling Center Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
PERSONNEL					
Salary & Wages- Full time	230,944	236,731	248,000	200,000	240,000
Salary & Wages- Part time	0	0	0	0	0
Salary & Wages- Overtime	1,629	5,832	4,000	4,200	5,500
Empl. Bene.- FICA	16,049	16,197	18,000	18,000	18,700
Empl. Bene.- LAGERS	19,071	22,578	25,300	25,300	28,230
Empl. Bene. - Life/Disability	1,073	1,172	1,150	1,150	1,200
Empl. Bene. - Health Insurance	40,154	61,473	73,000	67,800	71,250
Empl. Bene. - Unemployment	0	503	500	0	500
Empl. Bene. - Cellphone Stipend	0	0	300	300	300
	308,921	**344,486**	**370,250**	**316,750**	**365,680**
SUPPLIES & BUILDING MAINT					
Office/Building Supplies	905	1,001	2,000	2,000	2,000
Postage	0	17	30	30	30
Telephone	374	0	0	0	0
Utilities	8,689	9,502	9,800	9,800	10,200
	9,967	**10,519**	**11,830**	**11,830**	**12,230**
SERVICES					
Advertising	738	0	2,000	1,000	2,000
Insurance	33,748	32,606	34,900	28,250	30,250
Subscriptions & Dues	0	0	300	0	400
Professional/Contractual	12,431	10,930	12,000	15,000	15,000
Travel/Meetings	0	0	300	0	300
Training	0	0	350	0	350
Rentals	0	0	0	0	0
Uniform Services	769	1,224	1,200	1,362	1,300
Miscellaneous	0	0	0	0	0
Technology Services	0	11,561	14,000	14,000	20,000
	47,686	**56,321**	**65,050**	**59,612**	**69,600**
MAINTENANCE & IMP.					
Petroleum Products	23,474	26,890	30,000	25,000	27,000
Small Tools	0	272	250	200	250
Building Repairs & Mntc.	797	5,016	5,000	5,000	5,000
Vehicle & Equip Repairs & Mntc.	29,389	60,504	55,000	55,000	60,000
Machine Maint	0	0	200	0	200
Materials (Recycling)	7,049	7,389	13,000	9,000	13,000
	60,709	**100,071**	**103,450**	**94,200**	**105,450**
CAPITAL EXPENDITURES					
Grant Expense	5,611	12,137	0	0	0
Equipment	0	0	5,000	600	0
Vehicle	5,000	0	0	0	0
Lease Purchase	0	73	0	0	0
Building & Grounds	0	2,327	2,500	0	2,500
Depreciation Expense	67,430	53,915	0	0	0
	78,041	**68,453**	**7,500**	**600**	**2,500**
TOTAL RECYCLING EXPENDITURES	**505,324**	**579,850**	**558,080**	**482,992**	**555,460**

ENVIRONMENTAL SERVICES FUND
Sanitation Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
PERSONNEL					
Salary & Wages- Full time	827,073	809,706	860,000	820,000	870,000
Salary & Wages- Part time	38,413	59,989	66,000	66,000	72,000
Salary & Wages- Overtime	9,371	18,244	12,000	9,200	12,000
Empl. Bene.- FICA	62,107	64,068	70,000	70,000	72,000
Empl. Bene.- LAGERS	64,218	69,043	78,000	78,000	100,000
Empl. Bene. - Life/Disability	3,332	3,260	3,400	3,400	3,425
Empl. Bene. - Health Insurance	192,322	191,691	237,000	186,250	195,500
Empl. Bene. - Unemployment	0	0	500	0	500
Empl. Bene. - Cellphone Stipend	775	900	1,200	1,200	1,200
	1,197,610	**1,216,900**	**1,328,100**	**1,234,050**	**1,326,625**
SUPPLIES & BUILDING MAINT					
Office/Building Supplies	4,845	4,685	5,200	5,200	5,500
Postage	1,072	1,112	1,000	1,200	1,250
Telephone	1,347	0	0	0	0
Utilities	6,953	10,372	11,000	11,000	11,500
	14,216	**16,169**	**17,200**	**17,400**	**18,250**
SERVICES					
Advertising	1,386	657	1,250	1,250	1,250
Insurance	94,738	88,650	94,850	90,250	96,575
Subscription & Dues	47	0	850	850	850
Professional/Contractual	13,101	11,443	11,000	11,000	16,000
Travel/Meetings	0	326	200	750	800
Training Expense	3,200	3,400	3,400	3,400	3,600
Uniform Services	5,840	5,284	6,200	6,200	6,200
Miscellaneous Expenses	29	29	50	53	60
Credit Card Fees	0	5,832	0	405	500
RMU Billing	76,562	99,758	115,800	115,800	115,000
Landfill Contributions	1,032,245	1,217,544	1,200,000	1,200,000	1,250,000
Technology Services	0	42,477	52,000	52,000	55,000
	1,227,148	**1,475,398**	**1,485,600**	**1,481,958**	**1,545,835**
MAINTENANCE & IMP.					
Petroleum Products	137,524	145,723	136,000	160,000	168,000
Small Tools	812	528	800	700	1,200
Building Repairs & Mntc.	1,582	2,718	2,500	4,000	2,500
Vehicle & Equip Repairs & Mntc.	224,026	320,518	240,000	320,000	340,000
Machine Maintenance	0	0	0	0	0
Materials (Solid Waste)	5,326	8,083	10,000	5,000	10,000
	369,269	**477,571**	**389,300**	**489,700**	**521,700**
CAPITAL EXPENDITURES					
Equipment	86,225	81,545	80,000	50,000	90,000
Vehicles	232,779	413,040	500,000	715,523	40,000
Lease Purchase	2,145	1,725	3,000	1,800	1,900
Building & Grounds	0	118	5,000	0	5,000
Depreciation Expense	266,275	336,016	0	0	0
	587,424	**832,445**	**588,000**	**767,323**	**136,900**
TOTAL SANITATION EXPENDITURES	**3,395,669**	**4,018,482**	**3,808,200**	**3,990,431**	**3,549,310**

ENVIRONMENTAL SERVICES FUND
Vehicle Maintenance

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	156,292	161,441	168,000	167,000	232,500
Salary & Wages - Part time	0	0	0	0	0
Salary & Wages- Overtime	0	836	500	0	1,000
Empl. Bene.- FICA	10,492	11,245	12,000	12,000	14,750
Empl. Bene.- LAGERS	12,838	15,198	16,700	16,700	23,500
Empl. Bene. - Life/Disability	711	722	730	780	820
Empl. Bene. - Health Insurance	52,089	71,536	83,000	95,000	99,750
Empl. Bene. - Unemployment	0	0	0	0	0
Empl. Bene - Cellphone Stipend	300	300	300	300	300
	232,722	**261,277**	**281,230**	**291,780**	**372,620**
Supplies & Bldg. Maintenance					
Office/Building Supplies	537	698	700	600	700
Postage	0	0	10	0	10
Telephone	369	0	0	0	0
Utilities	5,809	7,200	9,800	8,500	9,000
	6,714	**7,898**	**10,510**	**9,100**	**9,710**
Services					
Advertising	0	0	100	0	50
Insurance	13,118	11,046	11,825	12,525	13,400
Dues & Subscriptions	2,993	8,116	13,000	13,000	11,000
Professional/contractual	102	558	0	100	500
Travel/Meetings	0	0	100	0	100
Rent	0	0	0	0	0
Uniform Services	813	789	800	908	900
Technology Services	0	5,925	7,500	7,500	10,000
	17,026	**26,434**	**33,325**	**34,033**	**35,950**
Maintenance & Improvements					
Shop Supplies	276,281	347,650	335,000	340,000	350,000
Petroleum Products	883	878	1,050	800	1,000
Small Tools	237	260	1,000	1,000	2,000
Building & Equip Repairs & Mntc.	720	1,716	1,000	1,000	10,000
Vehicle Repairs & Mntc.	86	0	1,000	600	5,000
	278,207	**350,504**	**339,050**	**343,400**	**368,000**
Capital Expenditures					
Equipment	3,027	9,656	6,000	1,000	8,000
Vehicles	0	0	0	0	0
Building & Grounds	0	800	3,000	4,794	4,000
Depreciation Expense	8,846	9,071	0	0	0
	11,873	**19,527**	**9,000**	**5,794**	**12,000**
TOTAL VEHICLE MAINT. EXPENDITURES	**546,542**	**665,641**	**673,115**	**684,107**	**798,280**

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 $380,000, hangar rents of $90,000, and a multi-year agricultural lease ($47,000). The Street Fund provides an average annual subsidy of approximately $250,000 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 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 $70,000 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, PCRMC, 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.

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
AIRPORT FUND
City of Rolla
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposed 2027
REVENUES				
Charges for Services	421,823	364,527	315,000	380,000
Other Income	132,100	135,395	151,816	156,600
Grants	227,748	50,575	529,000	5,313,000
Lease Proceeds	0	0	0	0
Total Revenues	**781,671**	**550,497**	**995,816**	**5,849,600**
EXPENDITURES				
Personnel	203,462	213,456	210,569	221,786
Supplies & Bldg. Maintenance	14,671	15,077	16,480	17,875
Services	385,849	396,522	897,257	1,023,041
Maintenance & Improvements	39,272	51,446	36,600	45,800
Capital Expenditures	416,153	172,297	88,000	5,028,000
Total Expenditures	**1,059,407**	**848,798**	**1,248,906**	**6,336,502**
EXCESS OF REVENUES OVER EXPENDITURES	**(277,736)**	**(298,301)**	**(253,090)**	**(486,902)**
FUND TRANSFERS				
From Street Fund	300,000	195,000	361,500	500,000
From General Fund	(47,400)	(48,800)	(48,800)	(76,500)
TOTAL REVENUES OVER EXPENDITURES	**(25,136)**	**(152,101)**	**59,610**	**(63,402)**
BEGINNING FUND BALANCE (10/1)	**202,869**	**177,733**	**25,632**	**85,243**
ENDING FUND BALANCE (9/30)	**177,733**	**25,632**	**85,243**	**21,840**
FOOTNOTES:				
RESTRICTED CASH	**-**	**-**	**-**	**-**
PROJECTED UNRESTRICTED CASH	**177,733**	**25,632**	**85,243**	**21,840**

CITY OF ROLLA
AIRPORT REVENUE PROJECTIONS

Account Titles	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Federal and State Grants	$ 227,748.00	$ 50,575.00	$ 529,000.00	$ 5,313,000.00
Reimbursements	$ 4,773.83	$ 4,471.06	$ 4,766.00	$ 4,600.00
Transfer to/from Other Funds	$ -	$ -	$ -	$ -
Fuel Sales	$ 421,822.74	$ 364,527.44	$ 315,000.00	$ 380,000.00
Lease (Loan) Proceeds/Bond-COP	$ -	$ -	$ -	$ -
Hangar/Lease Income	$ 117,809.09	$ 118,777.49	$ 131,500.00	$ 139,000.00
Rent income	$ 4,712.94	$ 4,640.00	$ 8,000.00	$ 8,400.00
Interest income	$ 1,662.50	$ 1,292.75	$ 1,500.00	$ 1,500.00
Sale of Property	$ 3,000.00	$ 6,235.99	$ 6,000.00	$ 3,000.00
Miscellaneous income	$ 142.07	$ (22.42)	$ 50.00	$ 100.00
Contri. to General Fund	$ (47,400.00)	$ (48,800.00)	$ (48,800.00)	$ (76,500.00)
Contri. from Street Fund	$ 300,000.00	$ 195,000.00	$ 361,500.00	$ 500,000.00
FUND TOTAL	**$ 1,034,271.17**	**$ 696,697.31**	**$ 1,308,516.00**	**$ 6,273,100.00**

AIRPORT FUND
Airport Expenditures

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	101,061	107,743	113,000	92,000	95,000
Salary & Wages- Part time	70,429	67,696	75,000	78,000	79,000
Salary & Wages- Overtime	190	338	500	1,000	1,100
Empl. Bene.- FICA	12,514	12,829	13,500	10,669	11,311
Empl. Bene.- LAGERS	8,394	10,079	11,200	8,000	10,925
Empl. Bene. - Life/Disability	457	465	450	400	450
Empl. Bene. - Health Insurance	10,418	14,307	17,000	20,500	24,000
Empl. Bene. - Unemployment	0	0	0	0	0
	203,462	**213,456**	**230,650**	**210,569**	**221,786**
Supplies & Bldg. Maintenance					
Office/Building Supplies	2,596	2,490	3,000	2,200	3,000
Postage	72	29	100	50	75
Telephone	2,103	1,392	0	2,230	2,300
Utilities	9,900	11,166	11,000	12,000	12,500
	14,671	**15,077**	**14,100**	**16,480**	**17,875**
Services					
Av Gas/Jet Fuel	318,321	275,997	295,000	260,000	275,000
Advertising	138	2,692	800	5,000	4,000
Insurance	42,697	38,994	41,500	39,975	42,800
Dues & Subscriptions	1,372	1,683	2,000	700	2,000
Sales Excise Tax	18,314	15,798	17,200	14,882	15,741
Professional/Contractual	4,998	56,520	292,000	567,000	675,000
Travel/Meetings	0	0	0	0	0
Training	0	500	0	2,000	2,000
Uniform Services	9	0	0	700	500
Miscellaneous Expenses	0	0	0	0	0
Technology Services	0	4,338	4,000	7,000	6,000
	385,849	**396,522**	**652,500**	**897,257**	**1,023,041**
Maintenance & Improvements					
Petroleum Products	6,794	9,883	11,500	8,000	10,000
Small Tools	981	581	1,000	450	800
Equipment Repairs & Mntc.	13,379	20,031	16,000	14,500	16,000
Vehicle Repairs & Mntc.	12,594	12,057	13,000	5,000	10,000
Machine Maintenance	0	0	0	150	0
Building/Grounds Repair & Maint	5,523	8,894	5,000	8,500	9,000
	39,272	**51,446**	**46,500**	**36,600**	**45,800**
Capital Improvements					
Grant Expense	0	0	1,000,000	0	4,955,000
Equipment	10,750	5,279	15,000	15,000	15,000
Vehicles	15	0	150,000	0	0
Lease Purchases	107,140	107,368	75,500	27,000	28,000
Building & Grounds	298,248	59,650	25,000	46,000	30,000
Bond Exp	0	0	0		0
	416,153	**172,297**	**1,265,500**	**88,000**	**5,028,000**
TOTAL AIRPORT EXPENDITURES	**1,059,407**	**848,798**	**2,209,250**	**1,248,906**	**6,336,502**

CEMETERY FUND

ROLLA CEMETERY

The 40-acre Rolla Cemetery was incorporated into the City in 1861 and was created by a series of property transfers from local citizens. Within the boundaries of Rolla Cemetery, is the Weber Cemetery. The Weber cemetery was started in the 1850s by John Weber and is the oldest section of the cemetery. John Webber was the first settler of what became Rolla. Webber is one of three men, including E.W. Bishop (an ex-railroad builder), and George Coppedge, a merchant, who named the town of Rolla May 11, 1858.

While the Weber section may be the oldest in the cemetery, the first recorded burial occurred in 1837, with the death of Eliza Williams. The Williams family had a homestead in what is now Section 4A, formerly know as Potter's Field. Williams Road ran through the cemetery before it was changed to end at what is now Rolla Street. Part of the former road is still visible dividing Weber and Section 9.

Managed by the Rolla Parks and Recreation Department, staff oversees the selling of grave spaces within Rolla Cemetery and conducts burials. The Rolla Cemetery has over 16,000 graves. All costs associated with operating the cemetery occur within the Parks Department. It typically takes three full-time employees and two pieces of equipment to conduct a burial.

The cemetery is divided into 19 sections, with the older areas, including Weber Cemetery, located closest to Rolla Street. There are a number of older graves from the 1800s interspersed in several other areas. The more recent development is located in the southeast corner. As capacity nears, other sections will be developed.

In addition to John Webber, there are a number of notable people buried in Rolla Cemetery, including:

- The founder of Rolla, Edmund Ward Bishop. Mr. Bishop was a railroad contractor and came to St. Louis in 1855.
- Dr. Henry Buehler. Dr. Buehler was the state geologist. Buehler Park is named about him. His tombstone is one of the most unique stones in the cemetery. It's a giant boulder.
- There are a number of Civil War soldiers, both Union and Confederate, buried in the cemetery. A military census was completed in 2024 of all veterans interred at the cemetery, which includes a number of medal winners, including four Purple Heart recipients.
- The King and Queen of the gypsies and several family members are buried in the cemetery.
- John O. Jeffreys, a freed slave who fought for the Union and returned to Rolla. He was one of four men who became the first board of trustees for what is now Lincoln University in Jefferson City. He built the first school for African American students in Rolla and served as its principal and teacher.

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
CEMETERY TRUST FUND
City of Rolla
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposed 2027
REVENUES				
Eternal Care	12,830	29,470	22,830	24,000
Other Income	7,865	14,956	13,235	15,000
Total Revenues	**20,695**	**44,426**	**36,065**	**39,000**
EXPENDITURES				
Miscellaneous	0	0	0	0
Capital Improvements	4,750	0	4,471	5,000
Total Expenditures	**4,750**	**0**	**4,471**	**5,000**
EXCESS OF REVENUES OVER EXPENDITURES	**15,945**	**44,426**	**31,594**	**34,000**
FUND TRANSFERS				
From General Fund	0	0	0	0
To General Fund	0	0	0	0
TOTAL REVENUES OVER EXPENDITURES	**15,945**	**44,426**	**31,594**	**34,000**
BEGINNING FUND BALANCE (10/1)	**349,685**	**365,630**	**410,056**	**441,650**
ENDING FUND BALANCE (9/30)	**365,630**	**410,056**	**441,650**	**475,650**

CITY OF ROLLA
CEMETERY REVENUE PROJECTIONS

Account Titles	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	2027 Proposed
Transfer from GF	$ -	$ -	$ -	$ -
Interest income	$ 7,765.44	$ 14,955.83	$ 13,235.00	$ 15,000.00
Eternal Care	$ 12,830.00	$ 29,470.00	$ 22,830.00	$ 24,000.00
Miscellaneous income	$ 100.00	$ -	$ -	$ -
				$ -
FUND TOTAL	**$ 20,695.44**	**$ 44,425.83**	**$ 36,065.00**	**$ 39,000.00**

CEMETERY FUND
Cemetery Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Capital Expenditures					
Transfer to Parks	0	0	0	0	0
Building & Grounds	4,750	0	5,000	4,471	5,000
	4,750	**0**	**5,000**	**4,471**	**5,000**
TOTAL PARK EXPENDITURES	**4,750**	**0**	**5,000**	**4,471**	**5,000**

STREET FUND

STREET/CAPITAL IMPROVEMENT FUND

The Street Division is comprised of twenty full-time individuals 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.

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 and consists of 4 full-time and 2 part-time employees. 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.

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STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
STREET/CAPITAL IMPROVEMENT FUND
City of Rolla
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposed 2027
REVENUES				
Taxes	6,584,459	6,761,577	6,955,014	7,151,689
Grants	0	999,221	335,000	1,500,000
Other Income	469,072	533,747	275,550	346,700
Bond Proceeds	12,810	0	0	0
TDD Reimbursements	60,915	22,570	0	292,000
Total Revenues	**7,127,256**	**8,317,114**	**7,565,564**	**9,290,389**
EXPENDITURES				
Personnel	2,173,572	2,533,693	2,578,433	2,853,409
Supplies & Bldg. Maintenance	51,654	40,450	41,680	46,100
Services	470,887	802,583	720,001	1,096,600
Maintenance & Improvements	1,345,786	747,748	794,200	1,600,300
Capital Expenditures	1,949,276	4,679,698	4,504,835	6,846,900
TDD Expenditures	53,560	0	50,000	282,000
Total Expenditures	**6,044,734**	**8,804,173**	**8,689,149**	**12,725,309**
EXCESS OF REVENUES OVER EXPENDITURES	**1,082,522**	**(487,059)**	**(1,123,585)**	**(3,434,920)**
FUND TRANSFERS				
To Airport Fund	(300,000)	(195,000)	(361,500)	(500,000)
From Sewer Fund	285,569	300,875	347,534	378,050
To General Fund/Parks/Env Svs	(234,500)	(249,875)	(240,625)	(633,775)
TOTAL REVENUES OVER EXPENDITURES	**833,590**	**(631,059)**	**(1,378,176)**	**(4,190,645)**
BEGINNING FUND BALANCE (10/1)	**9,775,253**	**10,608,844**	**9,977,785**	**8,599,609**
ENDING FUND BALANCE (9/30)	**10,608,844**	**9,977,785**	**8,599,609**	**4,408,964**
FOOTNOTES:				
RESTRICTED CASH	**10,500**	**3,055,500**	**3,075,000**	**2,000,000**
PROJECTED UNRESTRICTED CASH	**10,598,344**	**6,922,285**	**5,524,609**	**2,408,964**

CITY OF ROLLA
STREET FUND REVENUE PROJECTIONS

Account Titles	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
TIF Redirected Local Trans	$ (345,212.34)	$ (252,086.38)	$ (315,000.00)	$ (321,300.00)
Local Trans. Sales Tax	$ 3,238,944.05	$ 3,182,041.06	$ 3,322,500.00	$ 3,422,175.00
Local Capital Imp. Sales Tax	$ 3,238,944.21	$ 3,182,040.89	$ 3,322,500.00	$ 3,422,175.00
TIF Redirected Cap Improv	$ (393,212.26)	$ (285,086.36)	$ (356,235.84)	$ (363,360.56)
State Distributed Gas Tax	$ 755,253.49	$ 845,092.83	$ 891,250.00	$ 900,000.00
Vehicle Fee Increase	$ 89,742.08	$ 89,574.46	$ 90,000.00	$ 92,000.00
Excavation Permits	$ (18,257.71)	$ 7,281.68	$ 7,000.00	$ 7,500.00
Parking/Miscellaneous Permits	$ 19,223.14	$ 10,440.00	$ 10,000.00	$ 10,000.00
Federal & State Grants	$ -	$ 999,220.54	$ 335,000.00	$ 1,500,000.00
Reimbursements	$ 40,373.77	$ 136,476.86	$ 40,000.00	$ -
Street Services	$ 216,785.90	$ 180,425.68	$ 100,000.00	$ 150,000.00
Lease Purchase	$ -	$ -	$ -	$ -
Interest Income	$ 147,149.70	$ 118,505.23	$ 102,000.00	$ 100,000.00
Sale of Property	$ 25,660.77	$ 36,950.00	$ -	$ 60,000.00
Misc. Income	$ 493.06	$ 7,375.52	$ 550.00	$ 200.00
TDD Reimbursement/Admin Pmt	$ 60,915.00	$ 10,000.00	$ -	$ 292,000.00
TDD Rental Property	$ 13,265.00	$ 12,569.50	$ 14,000.00	$ 14,000.00
In-lieu of Detention/ Land Distrub	$ 24,378.00	$ 14,092.50	$ 2,000.00	$ 5,000.00
Bond/COP Proceeds	$ 12,809.79	$ -	$ -	$ -
Investment Gain/Loss	$ 25,354.69	$ 22,200.02	$ 16,000.00	$ -
Cont. To Airport Fund	$ (300,000.00)	$ (195,000.00)	$ (361,500.00)	$ (500,000.00)
Cont. From Sewer Fund	$ 285,568.76	$ 300,875.00	$ 347,533.88	$ 378,050.00
Cont. To Parks Fund	$ -	$ -	$ -	$ (340,000.00)
Cont. To Env Svs Fund	$ -	$ -	$ -	$ (17,000.00)
Cont. To Gen. Fund	$ (234,500.00)	$ (249,875.00)	$ (240,625.00)	$ (276,775.00)
FUND TOTAL	**$ 6,903,679.10**	**$ 8,173,114.03**	**$ 7,326,973.04**	**$ 8,534,664.44**

STREET FUND
Street/Traffic/Capital Improvement Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
PERSONNEL					
Salary & Wages- Full time	953,106	981,087	1,005,000	950,000	1,069,250
Salary & Wages- Part time	32,300	30,852	39,000	46,000	48,300
Salary & Wages- Overtime	29,715	54,596	40,000	40,000	42,000
Empl. Bene.- FICA	71,799	75,438	78,000	73,048	80,121
Empl. Bene.- LAGERS	75,088	88,347	99,000	97,850	119,625
Empl. Bene. - Life/Disability	4,624	4,116	4,400	4,600	4,800
Empl. Bene. - Health Insurance	155,539	199,734	221,250	265,000	278,250
Empl. Bene. - Unemployment	0	0	0	0	0
Empl. Bene - Cellphone Stipend	2,125	2,325	2,400	1,700	2,000
	1,324,297	**1,436,495**	**1,489,050**	**1,478,198**	**1,644,346**
SUPPLIES & BUILDING MAINT					
Office/Building Supplies	7,790	5,217	7,000	4,500	5,500
Postage	200	21	120	30	50
Telephone	7,429	4,252	0	3,500	3,800
Utilities	23,526	24,692	26,000	27,000	29,000
	38,946	**34,182**	**33,120**	**35,030**	**38,350**
SERVICES					
Advertising	2,556	2,935	2,200	4,200	5,000
Insurance	118,983	106,513	114,000	114,200	122,200
Subscriptions & Dues	4,291	7,322	8,500	8,500	78,500
Legal	0	0	0	51	50
Professional/Contractual	101,135	247,966	420,000	200,000	450,000
Travel/Meetings	143	943	2,000	500	2,000
Training	10,104	4,988	8,000	11,000	12,000
Rent	33,822	18,711	20,000	25,000	28,000
Uniform Services	4,290	5,927	8,000	7,000	8,000
Miscellaneous	5,922	13,925	10,000	1,000	1,000
Signals	18,581	18,550	20,000	20,000	22,000
Technology Services	0	39,738	60,000	80,000	90,000
	299,828	**467,519**	**672,700**	**471,451**	**818,750**
MAINTENANCE & IMPROVEMENTS					
Petroleum Products	84,275	78,594	85,000	100,000	100,000
Small Tools	12,037	11,020	11,000	10,000	11,000
Vehicle/Equip Repairs & Mntc.	156,676	150,580	150,000	160,000	170,000
Street Repair	357,506	191,039	350,000	210,000	250,000
Materials (Traffic)	111,058	135,533	135,000	100,000	120,000
Work Zone Traffic Control Devices	1,610	0	4,000	4,000	4,000
Surface Seals	547,296	120,971	130,000	150,000	780,000
Storm Sewers	59,830	31,467	60,000	45,000	70,000
Snow Removal	6,728	9,934	100,000	1,100	80,000
TDD Property Rental Expenses	2,210	9,892	2,200	2,200	2,300
	1,339,224	**739,031**	**1,027,200**	**782,300**	**1,587,300**
CAPITAL EXPENDITURES					
Equipment	178,993	209,006	200,000	172,000	255,000
Vehicles	117,010	416,081	350,000	338,000	275,000
Lease Purchase	514,703	516,290	525,000	185,000	712,400
Building & Grounds	7,476	6,573	10,000	10,000	10,000
Bond Debt Repayment	0	0	0	0	0
Street Services - Subd.	0	0	0	0	0
Base Material / Stone	37,793	29,025	70,000	235,000	50,000
Plant Purchase Concrete	61,006	78,208	65,000	110,000	120,000
Contractor Provided Equipment	0	0	30,000	25,000	25,000
Contract Curb, Sidewalk & Drives	241,482	431,896	450,000	441,000	150,000
Storm Sewer Materials	34,850	24,577	50,000	50,000	55,000
Misc. Construction Materials	69,962	57,279	65,000	60,000	65,000
New Construction	0	7,288	450,000	173,000	450,000
Major Street Reconstruction	0	0	2,500,000	200,000	2,800,000
Asphalt	590,292	1,712,663	2,500,000	2,500,000	1,500,000
Major Storm Sewer	0	539,486	0	225	0
Sidewalks/Bike Trails	0	646,400	250,000	1,260	375,000
Hy-Point Infrastructure	0	0	0	0	0
	1,853,567	**4,674,772**	**7,515,000**	**4,500,485**	**6,842,400**
TOTAL STREET EXPENDITURES	**4,855,862**	**7,351,999**	**10,737,070**	**7,267,464**	**10,931,146**

STREET FUND
Engineering Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	627,348	734,984	770,000	720,000	795,000
Salary & Wages- Part time	28,332	20,927	26,000	29,000	28,000
Salary & Wages- Overtime	1,165	5,692	2,000	7,000	7,500
Empl. Bene.- FICA	46,690	52,547	57,500	51,476	56,838
Empl. Bene.- LAGERS	49,770	68,496	76,000	74,160	91,425
Empl. Bene. - Life/Disability	2,531	2,554	3,000	3,000	3,500
Empl. Bene. - Health Insurance	91,189	209,648	232,500	213,500	224,500
Empl. Bene. - Unemployment	0	0	0	0	0
Empl. Bene - Cellphone Stipend	2,250	2,350	2,300	2,100	2,300
	849,275	**1,097,198**	**1,169,300**	**1,100,236**	**1,209,063**
Supplies & Bldg. Maintenance					
Supplies & Materials	5,514	3,262	4,500	5,000	5,500
Postage	708	879	1,000	350	750
Telephone	6,487	2,126	0	1,300	1,500
	12,709	**6,268**	**5,500**	**6,650**	**7,750**
Services					
Advertising	2,043	5,846	5,000	5,000	5,500
Insurance	41,891	40,155	42,975	45,550	48,750
Subscriptions & Dues	18,451	50,295	15,000	60,000	65,000
Legal	42	228	500	0	0
Professional/Contractual	94,957	154,736	110,000	60,000	65,000
Travel/Meetings	1,643	1,635	2,000	1,500	2,000
Training	11,566	10,121	8,500	25,000	30,000
Uniform Service	450	2,211	1,200	1,500	1,600
Miscellaneous	15	0	0	0	0
Technology Services	0	69,837	30,000	50,000	60,000
	171,058	**335,064**	**215,175**	**248,550**	**277,850**
Maintenance & Improvements					
Petroleum Products	2,713	3,656	4,000	4,200	4,500
Small Tools	1,036	476	800	4,200	4,500
Vehicle/Equip Repairs & Mntc.	2,812	4,585	3,700	3,500	4,000
Machine Maintenance	0	0	0	0	0
	6,561	**8,717**	**8,500**	**11,900**	**13,000**
Capital Expenditures					
Equipment	54,044	705	1,500	0	0
Vehicles	37,895	225	0	0	0
Lease Purchase	3,770	3,696	3,600	4,350	4,500
Building & Grounds	0	300	0	0	0
	95,709	**4,926**	**5,100**	**4,350**	**4,500**
TOTAL ENGINEERING EXPEND.	**1,135,312**	**1,452,173**	**1,403,575**	**1,371,686**	**1,512,163**

STREET FUND
Move Rolla TDD Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
PERSONNEL					
Salary & Wages- Full time	0	0	0	0	0
Salary & Wages- Part time	0	0	0	0	0
Salary & Wages- Overtime	0	0	0	0	0
Empl. Bene.- Car Allow	0	0	0	0	0
Empl. Bene.- FICA	0	0	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	0	0	0	0	0
Empl. Bene. - Disability	0	0	0	0	0
	0	**0**	**0**	**0**	**0**
SUPPLIES & BUILDING MAINT					
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
	0	**0**	**0**	**0**	**0**
SERVICES					
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
	0	**0**	**0**	**0**	**0**
MAINTENANCE & IMPROVEMENTS					
Petroleum Products	0	0	0	0	0
Small Tools	0	0	0	0	0
Traffic/Lights	0	0	0	0	0
	0	**0**	**0**	**0**	**0**
CAPITAL EXPENDITURES					
Masterplan	0	0	0	0	200,000
TDD Formation	42,635	0	0	0	0
72 Ext	0	0	0	0	0
TDD Traffic Model	0	0	0	50,000	82,000
Pedestrian Bridge	0	0	0	0	0
Kingshighway	0	0	0	0	0
Bishop	0	0	0	0	0
E Highway Realign/University Dr	10,925	0	0	0	0
Westside Market	0	0	0	0	0
Pine Street	0	0	0	0	0
Reserve - 6th & 10th	0	0	0	0	0
	53,560	**0**	**0**	**50,000**	**282,000**
TOTAL STREET EXPENDITURES	**53,560**	**0**	**0**	**50,000**	**282,000**

RECREATION FUND

RECREATION CENTER FUND

The primary goal of the Centre is to provide a quality health and recreational facility and a valuable wellness experience, while at the same time relying on the users of the facility to pay the majority of operating costs. From its inception in 2002, the Centre has tried to operate with a goal of achieving financial sustainability. Other than the COVID years the Centre achieved operating rates from 65% to 85% of expenses.

The Centre was constructed with proceeds from an $11.7 million General Obligation Bond issued in 2001. The GO Bonds were retired by a (15 year) ½ cent Park Sales Tax, also authorized by Rolla voters. The sales tax sunset in December 2013. The Recreation Center Fund is accounted for independently (not part of the City's General Fund or Park Fund). Any shortfall between operating expense and memberships, programming fees and rental income and capital expenses is funded by a subsidy (transfer) from the General Fund now that the original reserve fund (created by the 15-year sales tax) has been exhausted.

In January 2026 the City entered a lease agreement with Phelps Health for the operation and management of the recreational components of the Centre. Phelps Health incurs the operational losses associated with the recreation side of the building. The City retained operational control over the natatorium and coordinates the operation of the Centre with Phelps Health through it's contract with Power Wellness.

In August 2026 the Rolla voters approved a ¼% sales tax for the capital improvements and operational expenses associated with the Centre. This tax will become effective January 1, 2027 with the first revenues to be received in March 2027. With a dedicated funding source available to it, the City will move forward with further defining the new vision for the natatorium and other improvements – capital and operational – to be made to the Centre.

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
RECREATION (CENTRE) FUND
City of Rolla
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposed 2027
REVENUES				
Taxes	129	81	26	1,283,250
Charges for Services	347,268	100,000	0	150,000
Other Income	0	0	0	0
Total Revenues	**347,397**	**100,081**	**26**	**1,433,250**
EXPENDITURES				
Personnel	5,686	7,573	156	0
Supplies & Bldg. Mntc.	231	42	20	75
Services	621,711	707,977	502,050	815,850
Maintenance & Imp.	45,951	45,921	15,214	20,000
Capital Expenditures	245,128	35,761	36,500	36,500
Total Expenditures	**918,708**	**797,273**	**553,940**	**872,425**
EXCESS OF REVENUES OVER EXPENDITURES	**(571,310)**	**(697,192)**	**(553,914)**	**560,825**
FUND TRANSFERS				
From General Fund	875,500	720,000	435,000	0
Addition From GF	0	0	285,000	(61,725)
TOTAL REVENUES OVER EXPENDITURES	**304,190**	**22,808**	**166,086**	**499,100**
BEGINNING FUND BALANCE (10/1)	**(321,823)**	**(17,633)**	**5,174**	**171,260**
ENDING FUND BALANCE (9/30)	**(17,633)**	**5,174**	**171,260**	**670,360**
`				
RESTRICTED CASH	**-**	**-**	**-**	**-**
PROJECTED UNRESTRICTED CASH	**(17,633)**	**5,174**	**171,260**	**670,360**

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

Account Titles	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Sales Tax	$ 129	$ 81	$ 26	$ 1,283,250
Federal & State Grants	$ -	$ -	$ -	$ -
Interest Income	$ -	$ -	$ -	$ -
Lease Purchase Rev	$ -	$ -	$ -	$ -
Sale of Surplus Property	$ -	$ -	$ -	$ -
Reim/Donations	$ -	$ -	$ -	$ -
Miscellaneous Income	$ -	$ -	$ -	$ -
Guest Svcs Programs	$ -	$ -	$ -	$ -
Guest Svcs Resale	$ -	$ -	$ -	$ -
Guest Svcs Passes	$ 7,068	$ -	$ -	$ -
Guest Svcs Day Passes	$ -	$ -	$ -	$ -
Guest Svcs Rentals	$ -	$ -	$ -	$ -
Recreation Programs	$ -	$ -	$ -	$ -
Aquatic Programs	$ 200	$ -	$ -	$ -
Aquatics Resale	$ -	$ -	$ -	$ -
Aquatic Rentals	$ -	$ -	$ -	$ -
Fitness Programs	$ -	$ -	$ -	$ -
Admin. Reim/Donations/Rent	$ -	$ -	$ -	$ 150,000
Admin. Misc Income / ARPA	$ 340,000	$ 100,000	$ -	$ -
Maint Reim/Donations	$ -	$ -	$ -	$ -
Contri. From G.F.	$ 875,500	$ 720,000	$ 650,000	$ -
Contri. To G.F.	$ -	$ -	$ -	$ (61,725)
			$ -	
FUND TOTAL	**$ 1,222,897**	**$ 820,081**	**$ 650,026**	**$ 1,371,525**

RECREATION (CENTRE) FUND
Recreation (CENTRE) Fund Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Part time	2,384	3,048	2,500	145	0
Salary & Wages- Overtime	0	0	0	0	0
Empl. Bene.- FICA	177	233	175	11	0
Empl. Bene.- LAGERS	0	0	0	0	0
Empl. Bene.- Life Insurance	0	0	0	0	0
Empl. Bene.- Health Insurance	3,125	4,292	5,150	0	0
	5,686	**7,573**	**7,825**	**156**	**0**
Supplies & Bldg. Maintenance					
Supplies & Materials	65	35	50	0	50
Postage	166	7	0	20	25
Telephone	0	0	0	0	0
Utilities	0	0	0	0	0
	231	**42**	**50**	**20**	**75**
Services					
Advertising	463	198	200	25	200
Insurance	47,207	47,060	50,350	52,025	55,650
Professional/Contractual	574,006	660,718	580,000	450,000	760,000
Miscellaneous Expenses / CC Fees	35	0	0	0	0
Technology Services	0	0	0	0	0
	621,711	**707,977**	**630,550**	**502,050**	**815,850**
Maintenance & Improvements					
Petro Products	0	0	0	0	0
Small Tools	3,190	0	500	0	0
Equipment Repairs & Mntc.	0	0	0	0	0
Vehicle Maintenance	9,862	0	500	214	0
Building Repair/Maint Agreements	32,898	45,921	15,000	15,000	20,000
	45,951	**45,921**	**16,000**	**15,214**	**20,000**
Capital Expenditures					
Equipment	33,852	131	0	0	0
Vehicle	0	0	0	0	0
Lease Purchases	59,067	35,630	36,500	36,500	36,500
Buildings & Grounds	152,210	0	0	0	0
	245,128	**35,761**	**36,500**	**36,500**	**36,500**
TOTAL REC CENTRE EXPEND	**918,708**	**797,273**	**690,925**	**553,940**	**872,425**

PARKS FUND

City of Rolla Parks System

Rolla Parks and Recreation has expanded to include 242 acres divided into 41 parks, including three trail areas, 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, 17.5 miles of trails, and 6 pavilions/picnic shelters. The Department coordinates recreational programs for all ages.

Parks & Rec is staffed by 10 full-time employees, 69 seasonal employees between parks maintenance, lifeguards, recreation programming and concessions, and 6-8 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 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 a $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 sixth year.

Major physical impacts on the parks system over the past two years have been the June 20, 2024 fire in the Splash Zone pump room due to an electrical short, and the March 14, 2025 tornado that impacted the cemetery, Ber Juan Park, Green Acres Park, Murry Park, Veterans Memorial Park and the Acorn Trail with damages to cemetery headstones, the new pickleball complex, playgrounds, pavilions, the brick honor wall, ballfield fencing, and over 500 mature city parks trees.

The Department was successful in acquiring an ARPA grant ($1 million 50-50 with past improvements allowed, resulting in a 100% return to the City). The Department also was approved for an LWCF grant ($1 million 50-50). Due to the DED ARPA/LWCF grants, pickleball courts match, and the loss of sales tax revenue in 2024, the fund balance was depleted and is being supported by a capital reimbursable transfer from the Street/Cap Imp Fund.

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 average 38 burials annually. Burial fees and lot sales generate an average of $18,000 annually. The cost to maintain the historic Rolla cemetery averages $90,000 a year.

PARKS AND RECREATION/SPLASH ZONE

Splash Zone Water Park is a summer seasonal facility open from Memorial Day Weekend to Labor Day Weekend. Due to weather and school, the facility operates an average of 81 days per season. It is operated by 16 to 20 part-time college and high school students working for the summer 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. Splash Zone is funded and accounted for in the City's General Fund and traditional Park Fund.

In the past decade, a new shade area was added, the slides were resurfaced, and the pump room and its plumbing and electric controls were completely replaced following a fire in 2024.

Attendance has grown since 2020, with daily attendance often exceeding 200 with a recorded high of 420. Night swim has also seen an upswing, with a high of 173. Splash Zone also hosts swim lessons, rentals, and birthday parties.

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
PARKS FUND
City of Rolla
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposed 2027
REVENUES				
Taxes	1,483,287	1,777,050	1,861,469	1,913,647
Charges for Services	183,093	550,703	522,843	310,200
Other Income	242,128	61,474	424,020	389,640
Total Revenues	**1,908,508**	**2,389,226**	**2,808,332**	**2,613,487**
EXPENDITURES				
Administration Division	250,096	266,678	258,640	277,975
Parks Division	1,712,373	1,178,986	1,816,333	1,912,376
Splashzone Division	350,240	347,447	424,985	449,100
Outdoor Recreation Division	195,310	208,293	214,265	215,750
Total Expenditures	**2,508,019**	**2,001,405**	**2,714,222**	**2,855,201**
EXCESS OF REVENUES OVER EXPENDITURES	**(599,510)**	**387,821**	**94,110**	**(241,714)**
FUND TRANSFERS				
To General Fund	(93,100)	(98,675)	(95,000)	(122,100)
From General Fund / Street Fund	280,000	(280,000)	0	340,000
TOTAL REVENUES OVER EXPENDITURES	**(412,610)**	**9,146**	**(890)**	**(23,814)**
BEGINNING FUND BALANCE (10/1)	**515,002**	**102,392**	**111,538**	**110,648**
ENDING FUND BALANCE (9/30)	**102,392**	**111,538**	**110,648**	**86,834**
EXPENDITURES BY CATEGORY				
Personnel	1,106,993	1,214,992	1,293,013	1,385,706
Supplies & Bldg. Mntc.	109,967	154,455	131,895	135,950
Services	182,476	213,976	211,125	284,150
Maintenance & Imp.	227,925	112,562	444,390	123,270
Capital Expenditures	880,658	305,419	633,275	925,600
Total Expenditures	**2,508,019**	**2,001,405**	**2,713,697**	**2,854,676**

CITY OF ROLLA
PARKS REVENUE PROJECTIONS
(Consolidated)

Account Titles	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Real Estate Taxes	$ 329,185	$ 332,674	$ 345,330	$ 352,237
TIF Redirected Real Estate	$ (55,889)	$ (55,529)	$ (53,676)	$ (56,200)
Penalty & Interest	$ 818	$ 1,511	$ 1,565	$ 1,610
Sales Tax	$ 1,318,132	$ 1,589,732	$ 1,661,250	$ 1,711,000
TIF Redirected Sales Tax	$ (108,959)	$ (91,339)	$ (93,000)	$ (95,000)
Federal & State Grants	$ 219,250	$ 55,842	$ 417,379	$ 384,640
Bond COP/Lease Purchase	$ -	$ -	$ -	$ -
Lease Income	$ 7,000	$ 1,000	$ 1,000	$ 1,000
Interest Income	$ 15,878	$ 4,632	$ 3,808	$ 4,000
Sale of Surplus Property	$ -	$ -	$ 1,833	$ -
Miscellaneous Income	$ -	$ -	$ -	$ -
Parks Charges for Services	$ 2,320	$ 2,285	$ 3,037	$ 3,200
Cemetery Burial Fees	$ 21,825	$ 34,140	$ 25,340	$ 28,000
Parks Reimb/Donations	$ 4,730	$ 281,883	$ 182,425	$ -
Bandshell & Pavilion Reservations	$ 7,784	$ 7,215	$ 10,020	$ 13,000
Eugene Northern Rentals	$ 20,178	$ 20,103	$ 27,387	$ 28,000
Park Misc Income	$ 1,456	$ 1,500	$ 1,500	$ 1,500
Dog Park Donations	$ -	$ -	$ -	$ -
Splashzone Reimb/Donations	$ -	$ -	$ 47,150	$ -
Splashzone Programs	$ 180	$ 1,380	$ 2,987	$ 3,200
Splashzone Resale	$ 62	$ 1,533	$ 1,141	$ 1,200
Splashzone Passes	$ 31,423	$ 69,954	$ 74,972	$ 78,000
Splashzone Rentals	$ 4,284	$ 9,973	$ 12,433	$ 13,500
Splashzone Misc.	$ 5	$ 30	$ -	$ -
Splashzone Concessions	$ 12,065	$ 22,008	$ 23,264	$ 25,000
Outdoor Rec Reimb/Donation	$ 1,020	$ 975	$ 870	$ 900
Outdoor Rec Programs	$ 47,550	$ 61,651	$ 72,915	$ 76,000
Outdoor Resale	$ -	$ -	$ -	$ -
Field/Court User Fees	$ 21,018	$ 30,124	$ 31,000	$ 32,000
Outdoor Rec Misc. Income	$ -	$ 1	$ -	$ -
Outdoor Concessions	$ 7,194	$ 5,949	$ 6,403	$ 6,700
Contri. To G.F.	$ (93,100)	$ (98,675)	$ (95,000)	$ (122,100)
Contri. From GF/Street	$ 280,000	$ (280,000)	$ -	$ 340,000
FUND TOTAL	**$ 2,095,408**	**$ 2,010,551**	**$ 2,713,332**	**$ 2,831,387**

REVENUES BY DIVISION				
Non-Departmental	1,725,415	1,838,523	2,285,489	2,303,287
Parks	58,293	347,125	249,709	73,700
Splashzone	48,019	104,878	161,947	120,900
Outdoor Recreation	76,782	98,699	111,187	115,600
Contribution To/From	186,900	(378,675)	(95,000)	217,900
Total Revenues	**2,095,408**	**2,010,551**	**2,713,332**	**2,831,387**

PARKS FUND

Parks Fund Expenditures

(Consolidated)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	523,224	560,803	571,600	602,175	638,000
Salary & Wages- Part time	339,165	336,700	381,000	339,158	372,241
Salary & Wages- Overtime	51,830	69,530	58,500	35,870	39,600
Empl. Bene - Car Allowance	2,400	2,400	2,400	2,400	2,400
Empl. Bene.- FICA	67,604	71,455	76,400	72,525	78,050
Empl. Bene.- LAGERS	46,967	56,357	59,015	62,375	68,251
Empl. Bene.- Life Insurance	2,179	2,290	2,550	2,260	2,400
Empl. Bene.- Health Insurance	64,992	107,223	129,000	168,000	176,500
Empl. Bene.- Unemployment	7,634	7,035	0	7,050	7,065
Empl. Bene.- Cellphone Stipend	1,000	1,200	1,200	1,200	1,200
Empl. Bene.- Wellness Program	0	0	0	0	0
	1,106,993	**1,214,992**	**1,281,665**	**1,293,013**	**1,385,706**
Supplies & Bldg. Maintenance					
Supplies & Materials	35,030	39,676	37,650	39,765	41,300
Program Expenses	10,299	11,630	10,200	8,375	9,000
Postage	165	129	100	50	100
Telephone	8,132	1,701	520	525	550
Utilities	56,341	101,318	86,700	83,180	85,000
	109,967	**154,455**	**135,170**	**131,895**	**135,950**
Services					
Advertising	1,714	924	700	470	0
Insurance	96,940	89,143	95,400	97,565	104,300
Subscriptions & Dues	8,482	8,380	8,000	8,330	8,400
Printing	0	0	100	0	0
Professional/Contractual	51,859	51,286	47,900	50,150	108,475
Travel/Meetings	3,679	4,036	4,500	50	0
Training	5,322	3,882	5,840	770	2,275
Rent	5,082	7,538	7,200	5,200	5,500
Uniforms	4,311	5,525	5,000	2,740	4,200
Miscellaneous Expenses	5,087	19,082	10,000	10,200	10,400
Technology Services	0	24,179	29,300	35,650	40,600
	182,476	**213,976**	**213,940**	**211,125**	**284,150**
Maintenance & Improvements					
Petro Products	33,153	27,046	28,000	38,825	32,000
Small Tools	4,052	10,558	3,200	8,785	1,850
Equipment Repairs & Mntc.	24,291	20,539	14,700	30,465	20,000
Vehicle Maintenance	15,257	19,606	11,000	13,350	14,000
Building & Ground Maintenance	97,619	906	14,000	297,815	11,000
Maintenance Agreements	0	0	0	0	0
Materials	47,194	33,467	37,000	54,725	44,000
Holloway House/Frisco Train	6,361	442	925	425	420
	227,925	**112,562**	**108,825**	**444,390**	**123,270**
Capital Expenditures					
Equipment	40,466	27,806	17,500	41,000	66,000
Vehicle	49,210	0	0	0	0
Lease Purchases	28,101	28,400	28,400	36,025	9,600
Buildings & Grounds/Major Park Improvements	507,292	21,531	591,500	319,500	505,650
Grant Expense	255,590	227,682	564,450	236,750	344,350
Debt Service	0	0	0	0	0
Bond Expense	0	0	0	0	0
	880,658	**305,419**	**1,201,850**	**633,275**	**925,600**
TOTAL PARKS EXPENDITURES	**2,508,019**	**2,001,405**	**2,941,450**	**2,713,697**	**2,854,676**

PARKS FUND

Administration Expenditures

(Detail)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	152,280	152,521	150,200	148,000	160,000
Salary & Wages- Part time	0	4,829	6,000	405	500
Salary & Wages -Overtime	864	1,090	1,000	70	100
Empl. Bene - Car Allowance	2,400	2,400	2,400	2,400	2,400
Empl. Bene.- FICA	11,041	11,391	12,000	10,525	11,400
Empl. Bene.- LAGERS	12,968	13,794	12,800	12,000	13,775
Empl. Bene.- Life/Disability	530	538	600	475	500
Empl. Bene.- Health Insurance	20,836	28,614	37,500	39,000	41,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Cellphone Stipend	600	600	600	600	600
Total Personnel	**201,518**	**215,777**	**223,100**	**213,475**	**230,275**
Supplies & Bldg. Maintenance					
Supplies & Materials	1,681	857	1,600	900	1,000
Postage	0	0	0	0	0
Telephone	972	0	0	0	0
Utilities	0	0	0	0	0
Total Supplies & Bldg. Mntc.	**2,654**	**857**	**1,600**	**900**	**1,000**
Services					
Advertising	275	561	200	200	0
Insurance	9,468	8,263	8,850	8,200	8,800
Subscriptions & Dues	8,225	8,245	8,000	8,330	8,400
Printing	0	0	100	0	0
Professional/Contractual	19,660	19,277	19,000	15,000	16,000
Travel/Meetings	668	1,105	1,000	0	0
Training	542	395	550	260	0
Rent	0	0	0	0	0
Uniforms	72	0	0	0	0
Miscellaneous Expenses & cc fees (341)	3,685	5,043	2,900	3,250	3,400
Election Expense	0	0	0	0	0
Techology Services	0	5,263	6,000	7,000	8,000
Total Services	**42,595**	**48,153**	**46,600**	**42,240**	**44,600**
Maintenance & Improvements					
Small Tools	108	0	0	0	0
Equipment Repairs & Mntc.	0	0	0	0	0
Vehicle Repairs & Mntc.	0	0	0	0	0
Machine Maintenance	0	0	0	0	0
Total Maint & Improvements	**108**	**0**	**0**	**0**	**0**
Capital Expenditures					
Equipment	1,614	0	500	0	0
Lease Purchases	1,606	1,892	1,900	2,025	2,100
Buildings & Grounds	0	0	0	0	0
Transfers To/From	0	0	0	0	0
Total Capital Expenditures	**3,221**	**1,892**	**2,400**	**2,025**	**2,100**
TOTAL REC. ADMIN EXPENDITURES	**250,096**	**266,678**	**273,700**	**258,640**	**277,975**

PARKS FUND
Parks Expenditures
(Detail)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	286,213	303,092	313,000	346,000	363,000
Salary & Wages- Part time	169,368	168,814	189,000	160,353	176,391
Salary & Wages -Overtime	37,397	51,394	42,000	19,000	22,000
Empl. Bene.- FICA	36,715	38,882	42,000	39,900	42,875
Empl. Bene.- LAGERS	25,551	30,794	33,000	37,350	39,500
Empl. Bene.- Life/Disability	1,257	1,267	1,300	1,250	1,300
Empl. Bene.- Health Insurance	24,958	47,133	55,000	90,000	94,500
Empl. Bene.- Unemployment	7,634	7,035	0	7,050	7,065
Empl. Bene.- Cellphone Stipend	0	0	4,000	525	525
Total Personnel	**589,092**	**648,411**	**679,300**	**701,428**	**747,156**
Supplies & Bldg. Maintenance					
Concession Supplies	0	0	0	0	0
Supplies & Materials	7,589	5,835	6,800	4,700	4,800
Postage	0	49	0	0	0
Telephone	4,021	1,175	0	0	0
Utilities	25,556	24,899	26,700	24,300	25,000
Total Supplies & Bldg. Mntc.	**37,165**	**31,959**	**33,500**	**29,000**	**29,800**
Services					
Advertising	72	363	300	220	0
Insurance	74,987	64,638	69,175	66,950	71,500
Subscriptions & Dues	100	0	0	0	0
Professional/Contractual	23,871	22,026	19,000	19,000	84,000
Travel/Meetings	709	205	700	0	0
Training	1,275	1,670	1,275	360	0
Rent	5,082	7,538	7,200	5,200	5,500
Uniforms	904	1,159	1,000	1,000	1,000
Miscellaneous Expenses	0	0	0	0	0
Community Hall Expense	1,402	13,773	7,000	6,950	7,000
Techology Services	0	13,920	17,000	20,000	25,000
Total Services	**108,402**	**125,293**	**122,650**	**119,680**	**194,000**
Maintenance & Improvements					
Petroleum Products	33,153	27,046	28,000	38,825	32,000
Small Tools/Batting Cages	3,251	8,410	2,800	1,500	1,500
Equipment Repairs & Mntc.	13,993	15,137	10,500	16625	16,000
Vehicle Repairs & Mntc.	15,257	19,606	11,000	13,350	14,000
Materials (Park Areas)	26,837	22,308	22,000	36,950	24,000
Frisco Train	422	0	500	0	0
Building & Maint Repair	27,287	0	10,000	282,300	10,000
Holloway House	5,939	442	425	425	420
Total Maint & Improvements	**126,139**	**92,948**	**85,225**	**389,975**	**97,920**
Capital Expenditures					
Equipment	22,288	20,277	12,000	28,000	66,000
Vehicles	49,210	0	0	0	0
Lease Purchases	26,495	26,508	26,500	34,000	7,500
Buildings & Grounds	4,515	5,626	0	84,000	0
Grant Expense	255,590	227,682	564,450	236,750	344,350
Major Park Improvements	493,477	281	591,500	193,500	425,650
Dog Park Improvements	0	0	0	0	0
Total Capital Expenditures	**851,574**	**280,374**	**1,194,450**	**576,250**	**843,500**
TOTAL PARKS EXPENDITURES	**1,712,373**	**1,178,986**	**2,115,125**	**1,816,333**	**1,912,376**

PARKS FUND
SplashZone Expenditures
(Detail)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	37,619	55,856	57,800	57,475	61,000
Salary & Wages- Part time	89,265	85,444	100,000	97,900	106,800
Salary & Wages -Overtime	7,604	6,877	6,500	8,750	9,000
Empl. Bene.- FICA	9,965	10,910	11,800	11,650	12,550
Empl. Bene.- LAGERS	3,602	5,810	6,415	6,600	7,600
Empl. Bene.- Life/Disability	145	248	350	275	300
Empl. Bene.- Health Insurance	14,449	24,322	29,000	29,500	31,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Phone Stipend	200	300	300	300	300
Total Personnel	**162,849**	**189,766**	**212,165**	**212,450**	**228,550**
Supplies & Building Maintenance					
Concession Supplies	11,131	15,574	15,750	20,750	21,000
Office/Building Supplies	5,131	3,995	2,500	2,100	2,500
Postage	30	0	0	0	0
Telephone	2,626	526	520	525	550
Utilities	30,785	76,419	60,000	58,880	60,000
Program Expenses	52	120	200	0	0
Total Supplies & Bldg. Mntc.	**49,754**	**96,633**	**78,970**	**82,255**	**84,050**
Services					
Advertising	1,366	0	0	0	0
Insurance	4,619	9,418	10,075	15,825	16,950
Professional/Contractual	7,100	8,507	8,500	6,650	7,000
Travel/Meetings	1,748	1,490	1,500	25	0
Training	3,326	1,422	3,615	75	2,200
Uniform Services	2,715	2,966	3,000	1,065	2,500
Miscellaneous Expenses	0	265	100	0	0
Technology Services	0	2,588	3,000	4,525	2,500
Total Services	**20,874**	**26,657**	**29,790**	**28,165**	**31,150**
Maintenance & Improvements					
Small Tools	680	347	350	285	350
Equipment Repairs & Mntc.	8,833	-1,173	4,000	13,540	4,000
Maintenance Agreements	0	0	0	0	0
Materials (Pool)	20,356	11,159	15,000	17,775	20,000
Building Repair & Maint	70,331	906	4,000	15,515	1,000
Total Maint & Improvements	**100,200**	**11,239**	**23,350**	**47,115**	**25,350**
Capital Improvements					
Equipment	16,563	7,529	5,000	13,000	0
Building & Grounds	0	15,624	0	42,000	80,000
Total Capital Expenditures	**16,563**	**23,153**	**5,000**	**55,000**	**80,000**
TOTAL SPLASHZONE EXPENDITURES	**350,240**	**347,447**	**349,275**	**424,985**	**449,100**

PARKS FUND

Outdoor Recreation Expenditures

(Detail)

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Personnel					
Salary & Wages- Full time	47,113	49,335	50,600	50,700	54,000
Salary & Wages- Part time	80,532	77,614	86,000	80,500	88,550
Salary & Wages -Overtime	5,964	10,168	9,000	8,050	8,500
Empl. Bene.- FICA	9,883	10,272	10,600	10,450	11,225
Empl. Bene.- LAGERS	4,846	5,960	6,800	6,425	7,375
Empl. Bene.- Life/Disability	247	237	300	260	300
Empl. Bene.- Health Insurance	4,749	7,154	7,500	9,500	10,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Cellphone Stipend	200	300	300	300	300
Total Personnel	**153,534**	**161,039**	**171,100**	**166,185**	**180,250**
Supplies & Bldg. Maintenance					
Concession Supplies	8,470	10,385	9,000	9,790	10,000
Supplies & Materials	1,029	3,031	2,000	1,525	2,000
Postage	134	80	100	50	100
Telephone	513	0	0	0	0
Program Expense	10,247	11,511	10,000	8,375	9,000
Total Supplies & Bldg. Mntc.	**20,393**	**25,006**	**21,100**	**19,740**	**21,100**
Services					
Advertising	0	0	200	50	0
Insurance	7,866	6,823	7,300	6,590	7,050
Subscriptions & Dues	157	135	0	0	0
Professional/Contractual	1,228	1,475	1,400	9,500	1,475
Travel/Meetings	555	1,236	1,300	25	0
Training	179	395	400	75	75
Uniforms	621	1,400	1,000	675	700
Miscellaneous Expenses	0	0	0	0	0
Technology Services	0	2,409	3,300	4,125	5,100
Total Services	**10,605**	**13,873**	**14,900**	**21,040**	**14,400**
Maintenance & Improvements					
Small Tools/Batting Cages	13	1,801	50	7,000	0
Equipment Repairs & Mntc.	1,465	6,575	200	300	0
Total Maint & Improvements	**1,478**	**8,376**	**250**	**7,300**	**0**
Capital Expenditures					
Equipment	0	0	0	0	0
Buildings & Grounds	9,300	0	0	0	0
Total Capital Expenditures	**9,300**	**0**	**0**	**0**	**0**
TOTAL OUTDOOR REC EXPENDITURES	**195,310**	**208,293**	**207,350**	**214,265**	**215,750**

PARK LAND RESERVE FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
PARK LAND RESERVE FUND
City of Rolla
Fiscal Year 2026 - 2027

	Audit 2024	Audit 2025	Estimated 2026	Proposed 2027
REVENUES				
Other Income	18,715	0	25,714	28,365
Total Revenues	**18,715**	**0**	**25,714**	**28,365**
EXPENDITURES				
Miscellaneous	0	0	0	0
Capital Improvements	32,503	0	0	0
Total Expenditures	**32,503**	**0**	**0**	**0**
EXCESS OF REVENUES OVER EXPENDITURES	**(13,788)**	**0**	**25,714**	**28,365**
FUND TRANSFERS				
To General Fund	0	0	0	0
TOTAL REVENUES OVER EXPENDITURES	**(13,788)**	**0**	**25,714**	**28,365**
BEGINNING FUND BALANCE (10/1)	**15,104**	**1,316**	**1,316**	**27,030**
ENDING FUND BALANCE (9/30)	**1,316**	**1,316**	**27,030**	**55,395**

CITY OF ROLLA
PARK LAND RESERVE REVENUE PROJECTIONS

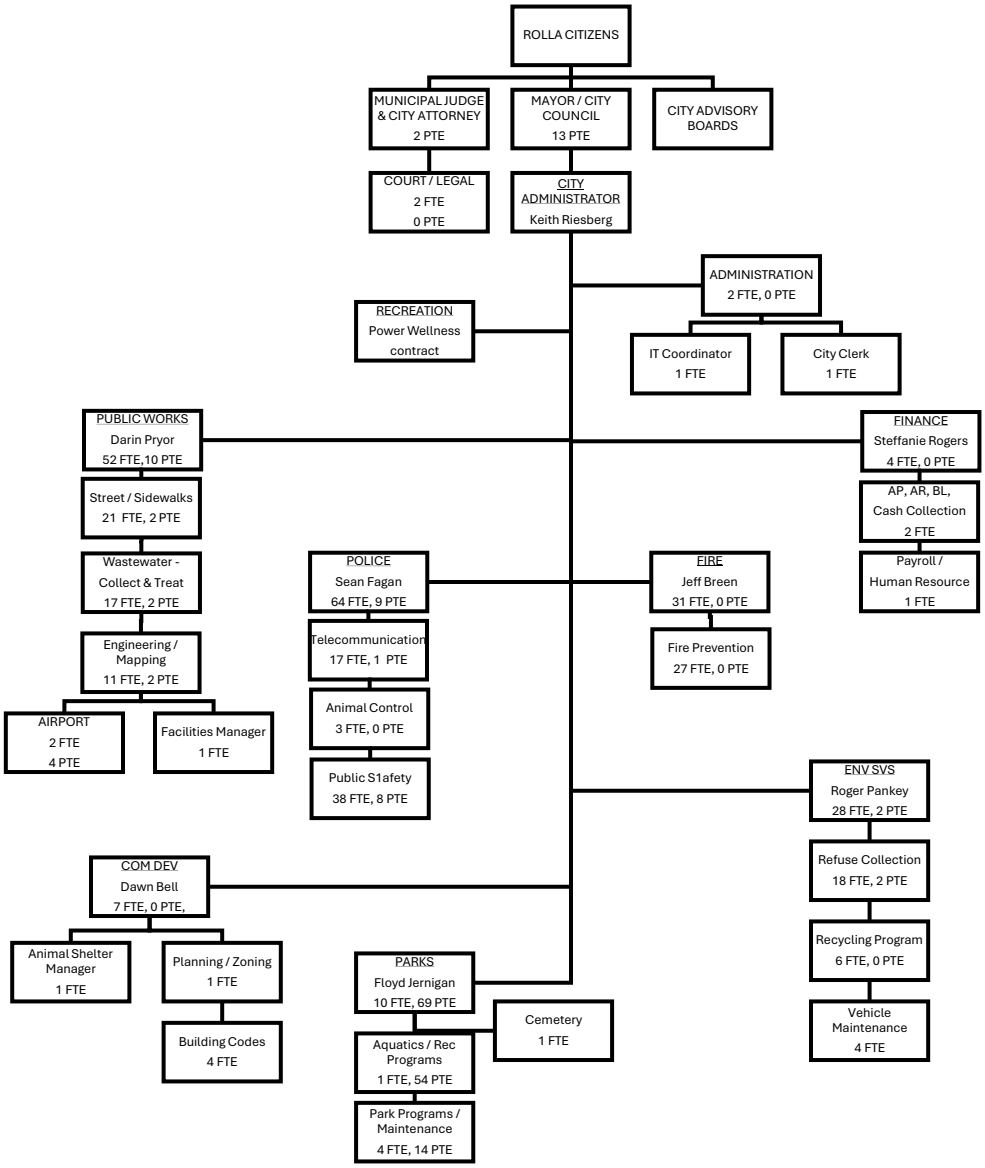
Account Titles	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Transfer to/from GF	$ 18,032.32	$ (10,457.95)	$ -	$ -
Interest income	$ 142.91	$ 31.22	$ 10.00	$ 15.00
Sale of Surplus Property	$ -	$ -	$ -	$ -
Miscellaneous Income	$ -	$ -	$ -	$ -
Pymt. in lieu of Land	$ 540.00	$ 10,426.73	$ 25,704.00	$ 28,350.00
FUND TOTAL	**$ 18,715.23**	**$ -**	**$ 25,714.00**	**$ 28,365.00**

PARK LAND RESERVE FUND
Park Land Reserve Expenditures

ACCOUNT TITLE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 PROPOSED
Capital Expenditures					
Equipment	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Major Park Improvements	32,503	0	0	0	0
	32,503	**0**	**0**	**0**	**0**
TOTAL PARK LAND RESERVE EXP	**32,503**	**0**	**0**	**0**	**0**

PERSONNEL AND COMPENSATION

CITY OF ROLLA
ORGANIZATIONAL CHART
FY 2026 - 2027



City of Rolla Personnel and Compensation System
2026-2027 Budget Year

Job Title	Department	Grade	FLSA	Total Employed	Risk Category
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
IT Coordinator	Admin	G9	E	1	Low
Police Captain	Police	P8	E	4	Low
Fire Captain	Fire	F-11	E	6	High
Fire Inspector	Fire	F-11	E	1	Low
Assistant Finance Director	Finance	F8	E	1	Low
Environmental Specialist	Engineering	G8	E	1	Low
GIS Administrator	Engineering	G8		1	Low
Communications Chief	Police	T8	E	1	Low
Detective Sergeant	Police	P-7		1	High
Building Codes Administrator	Community Dev.	G7	E	0	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
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
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
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

City of Rolla Personnel and Compensation System
2026-2027 Budget Year

Job Title	Department	Grade	FLSA	Total Employed	Risk Category
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
	Total Employees			183	

LONG TERM FINANCIAL OBLIGATIONS

CITY OF ROLLA
DEBT SERVICE SCHEDULE

DEPARTMENT / EQUIPMENT	FISCAL YEARS 2026	2027	2028	2029 - FORWARD		BALANCE
FIRE						
FIRE TRUCK (LADDER) - 2018	$ 129,583.43	$ 129,583.43	$ 129,583.43	$ 259,166.86	2029-2030	$ 518,333.72
FIRE TRUCK (LADDER) - 2023	$ 125,000.00	$ 125,000.00	$ 125,000.00	$ 875,000.00	2029-2036	$ 1,125,000.00
2021A (2012A) DNR ENERGY EFFICIENCY	$ 9,249.43	$ 9,249.43	$ -	$ -		$ 9,249.43
	$ 263,832.86	$ 263,832.86	$ 254,583.43	$ 1,134,166.86		$ 1,652,583.15
PUBLIC WORKS						
2000A WASTEWATER REV BOND	$ -	$ -	$ -	$ -		$ -
2006B WASTEWATER REV BOND	$ 234,087.50	$ 229,350.00	$ -	$ -		$ 229,350.00
2020B WASTEWATER REV BOND (INCLUDED IN 2021B)	$ 1,353,729.00	$ 1,353,729.00	$ 1,353,729.00	$ 8,606,320.00	2029-2036	$ 11,313,778.00
2021B WASTEWATER REV BOND (Split 5 years)	$ 227,525.75	$ 230,590.24	$ 508,400.00	$ 3,037,850.00	2029-2033	$ 3,776,840.24
2012B COP BOND (SEWER)	$ 225,627.00	$ 225,627.00	$ 225,627.00	$ 1,199,055.00	2029-2036	$ 1,650,309.00
2021A (2012A) DNR ENERGY EFFICIENCY	$ 68,219.05	$ 68,219.05	$ -	$ -		$ 68,219.05
	$ 2,109,188.30	$ 2,107,515.29	$ 2,087,756.00	$ 12,843,225.00		$ 17,038,496.29
ADMINISTRATION						
CITY HALL	$ -	$ -	$ -			$ -
2021A (2012A) DNR ENERGY EFFICIENCY	$ 4,356.15	$ 4,414.82	$ -	$ -		$ 4,414.82
FOREST SERVICE LAND	$ 25,550.00	$ 25,550.00	$ -	$ -		$ 25,550.00
	$ 29,906.15	$ 29,964.82	$ -	$ -		$ 29,964.82
POLICE						
2021A (2012A) DNR ENERGY EFFICIENCY	$ 13,315.96	$ 13,495.31	$ -	$ -		$ 13,495.31
	$ 13,315.96	$ 13,495.31	$ -	$ -		$ 13,495.31
AIRPORT						
2021A (2012A) DNR ENERGY EFFICIENCY	$ 32,725.28	$ 33,166.05	$ -	$ -		$ 33,166.05
	$ 32,725.28	$ 33,166.05	$ -	$ -		$ 33,166.05
PARKS						
BACKHOE - 2022	$ 26,479.56	$ -	$ -	$ -		$ -
	$ 26,479.56	$ -	$ -	$ -		$ -
CENTRE						
IT EQUIPMENT	$ -	$ -	$ -	$ -		$ -
2021A (2012A) DNR ENERGY EFFICIENCY	$ 15,838.01	$ 16,051.33	$ -	$ -		$ 16,051.33
	$ 15,838.01	$ 16,051.33	$ -	$ -		$ 16,051.33
COMBINED DEBT SERVICE PAYMENTS	$ 2,491,286.12	$ 2,464,025.66	$ 2,342,339.43	$ 13,977,391.86		$ 18,783,756.95
BUDGET FROM 2026 FORWARD						$ 16,292,470.83

INTERNAL LOANS	2026	2027	2028	2029 - FORWARD		BALANCE
PARKS LOAN - FROM STREET	$ -	$ -	$ 158,333.00	$ 316,667.00	2028-2029	$ 475,000.00
VEHICLE MAINTANCE BUILDING - ALL DEPARTMENTS	$ 73,500.00	$ 73,500.00	$ 73,500.00	$ 34,500.00	2028-2029	$ 181,500.00
	$ 73,500.00	$ 73,500.00	$ 231,833.00	$ 351,167.00		$ 656,500.00