



Rollingwood Park Budget

For Illustrative Purposes Only

Last Updated: [July 23, 2019](#)

Source: City of Rollingwood

Notes:

Rollingwood Park Historical P&L and Free Cash Flow

For Illustrative Purposes Only

Consolidated P&L							
October FYE	2016A	2017A	2018A	YTD May 2019A	2019 Budget	2020 Budget	Cumulative 2016A-2018A
4519 Commercial Park Permits	\$180	\$60	\$485	\$0	\$200	0	\$925
4536 Athletic Field Ground Lease	3,700	3,700	3,700	0	3,700	0	14,800
Sub-Total Third-Party Revenue	3,880	3,760	4,185	0	3,900	0	15,725
% Total Revenue	4.6%	2.5%	3.3%	0.0%	2.4%	NA	3.0%
4355 Donations - Park	40	100	1,347	308	100	0	1,587
4523 Donations-Community Educ Garde	0	0	0	0	100	0	100
4557 Lightning Detection Signage	0	0	0	0	0	0	0
Sub-Total Third-Party Donations	40	100	1,347	308	200	0	1,687
% Total Revenue	0.0%	0.1%	1.0%	100.0%	0.1%	NA	0.3%
4522 RCDC-Park Operations	25,000	25,000	25,000	0	25,000	0	100,000
4524 RCDC-Park Drainage	0	0	0	0	15,000	0	15,000
4529 RCDC-Turf	0	0	0	0	35,000	0	35,000
4531 RCDC-Repairs/Improve/Maint	55,000	55,000	55,000	0	55,000	0	220,000
4534 RCDC_Walking Trail	0	0	0	0	25,000	0	25,000
4548 RCDC-Grant Writer	0	0	0	0	6,000	0	6,000
4532 RCDC-Park Drainage/Wall	0	67,630	0	0	0	0	67,630
4538 RCDC - Park Master Plan	0	0	18,000	0	0	0	18,000
4537 Park Improvements - TBD	0	0	24,978	0	0	0	24,978
Sub-Total RCDC Donation	80,000	147,630	122,978	0	161,000	0	511,608
% Total Revenue	95.3%	97.5%	95.7%	0.0%	97.5%	NA	96.7%
Total Revenue	83,920	151,490	128,510	308	165,100	0	529,020
% Growth	NA	80.5%	-15.2%	NA	NA	NA	NA
5000 Salary	22,431	19,914	25,248	20,250	25,804	26,139	93,397
5020 Health Insurance	2,241	1,832	2,016	2,657	2,900	2,487	8,990
5030 Workers Comp. Insurance	1,325	1,247	1,295	1,221	1,300	1,300	5,167
5035 Social Security/Medicare Tax	2,330	1,525	1,885	1,631	2,062	2,000	7,803
5040 Unemployment Comp. Insurance	85	7	15	88	110	53	217
5050 Tx Mun Retire Systm Exp	1,723	1,696	6,734	7,155	2,943	3,178	13,096
Sub-Total Labor	30,135	26,222	37,193	33,002	35,119	35,157	128,669
% of Revenue	35.9%	17.3%	28.9%	10716.6%	21.3%	NA	24.3%
5103 Printing & Reproduction	0	264	0	47	500	500	764
5158 Office Supplies	93	20	86	43	100	100	299
5130 Utilities	280	649	208	151	500	500	1,637
5155 System Operation	0	60	0	0	0	0	60
5482 Defibrillators	0	0	0	0	0	0	0
5164 Equipment Maint & Repairs	56	691	671	0	1,000	1,000	2,417
5166 Maintenance & Repairs	1,987	0	0	0	0	0	1,987
5190 Materials	3,007	3,192	2,220	2,238	3,000	3,000	11,419
5191 Maintenance	3,228	941	1,699	855	2,500	2,500	8,368
5161 Tree Trimming Services	0	0	0	0	6,000	0	6,000
5198 Fieldhouse Supplies & Maintena	0	132	62	0	1,000	1,000	1,194
5195 Vehicle Operations	1,207	1,986	280	0	1,500	1,500	4,973
5196 Vehicle Maintenance & Repairs	0	0	15	0	500	500	515
5255 Vehicle Insurance	365	540	793	974	1,000	1,500	2,698
Sub-Total Supplies & Operating Expenses	10,222	8,475	6,034	4,308	17,600	12,100	42,332

Rollingwood Park Historical P&L and Free Cash Flow

For Illustrative Purposes Only

Consolidated P&L							
October FYE	2016A	2017A	2018A	YTD May 2019A	2019 Budget	2020 Budget	Cumulative 2016A-2018A
% of Revenue	12.2%	5.6%	4.7%	1398.9%	10.7%	NA	8.0%
5300 Computer Software & Support	488	496	458	295	500	500	1,942
5341 Zilker Clubhouse	850	1,350	1,350	1,350	1,350	1,350	4,900
Sub-Total Other Expenses	1,338	1,846	1,808	1,645	1,850	1,850	6,842
% of Revenue	1.6%	1.2%	1.4%	534.3%	1.1%	NA	1.3%
Total Expenses	41,696	36,543	45,035	38,955	54,569	49,107	177,842
% of Revenue	49.7%	24.1%	35.0%	12649.8%	33.1%	NA	33.6%
Total Revenue - Total Expenses (Income)	\$42,224	\$114,947	\$83,476	-\$38,647	\$110,531	-\$49,107	\$351,177
Margin %	50.3%	75.9%	65.0%	-12549.8%	66.9%	NA	66.4%

Consolidated Cash Flow Statement							
October FYE	2016A	2017A	2018A	YTD May 2019A	2019 Budget	2020 Budget	Cumulative 2016A-2018A
Total Income	\$42,224	\$114,947	\$83,476	-\$38,647	\$110,531	-\$49,107	\$351,177
5391 Park Master Plan	0	0	23,767	7,710	5,000	0	28,767
5496 Grant Writer	0	0	0	2,000	6,000	0	6,000
5427 Landscaping & Lighting	5,107	1,179	44,490	35,912	50,000	50,000	100,775
5456 Plants for Walking Trail	2,490	0	0	0	8,000	0	10,490
5497 Plant Consultant	0	0	0	0	5,000	0	5,000
5449 Community Education Garden	507	982	390	628	1,000	1,000	2,879
5455 Improvements to Exist Park Asset	28,789	9,250	4,504	0	45,000	0	87,543
5483 Lightning Detection Signage	0	500	0	0	0	0	500
5487 Heavy Equipment	0	0	21,234	0	0	0	21,234
5498 RCDC Park Drainage	0	0	0	0	15,000	0	15,000
5457 RCDC Park Drainage/Wall Expens	0	121,707	0	0	0	0	121,707
Total Expenditures	\$36,892	\$133,617	\$94,385	\$46,250	\$135,000	\$51,000	\$399,894
% of Income	87.4%	116.2%	113.1%	-119.7%	122.1%	-103.9%	113.9%
Total Cash Flow	\$5,332	-\$18,671	-\$10,909	-\$84,897	-\$24,469	-\$100,107	-\$48,717
Check	5,332	-18,171	-10,909	-84,897	-24,469	100,107	-48,217

Questions:

Would be helpful to understand what each line item actually represents (establish basis of presentation/definitions), especially expenditures

Would be helpful to understand if any revenue line items are directly tied to expenditure line items

Would be helpful to understand contracted expenses (predictable). For example: vehicle insurance, computer fees, etc. They shouldn't vary greatly YoY

Are they any indirect expenses (labor or maintenance) that the Park benefits from that aren't reflected in the financials (ex. field maintenance from lease)

City of Rollingwood, Texas
Statement of Revenues and Expenditures - with codes
From 9/1/2016 Through 9/30/2016

2016A

100 - General Fund
55 - Park Department

			Current Period		Budget Balance		
			Actual	Y-T-D Actual	Total Budget - Revised	Remaining	Percent Total Budget
REVENUES							
Revenues							
4355	Donations - Park	0.00	40.00	0.00	40.00	0.00%	
4519	Commercial Park Permits	0.00	180.00	120.00	60.00	150.00%	
4522	RCDC-Park Operations	0.00	25,000.00	25,000.00	0.00	100.00%	
4523	Donations-Community Educ Garde	0.00	0.00	500.00	(500.00)	0.00%	
4531	RCDC-Repairs/Improve/Maint	0.00	55,000.00	55,000.00	0.00	100.00%	
4536	Athletic Field Ground Lease	0.00	3,700.00	3,700.00	0.00	100.00%	
4557	Lightning Detection Signage	0.00	0.00	500.00	(500.00)	0.00%	
Total Revenues		0.00	83,920.00	84,820.00	(900.00)	98.94%	
Total REVENUES		0.00	83,920.00	84,820.00	(900.00)	98.94%	
EXPENDITURES							
Personnel Expenses							
5000	Salary	(5,408.53)	22,430.84	22,230.00	(200.84)	100.90%	
5020	Health Insurance	199.22	2,241.24	2,070.00	(171.24)	108.27%	
5030	Workers Comp. Insurance	0.00	1,325.06	1,180.00	(145.06)	112.29%	
5035	Social Security/Medicare Tax	134.47	2,330.03	1,710.00	(620.03)	136.25%	
5040	Unemployment Comp. Insurance	0.00	85.06	0.00	(85.06)	0.00%	
5050	Tx Mun Retire Systm Exp	141.33	1,722.85	1,810.00	87.15	95.18%	
Total Personnel Expenses		(4,933.51)	30,135.08	29,000.00	(1,135.08)	103.91%	
Supplies & Operations Expenses							
5103	Printing & Reproduction	(75.42)	0.00	0.00	0.00	0.00%	
5130	Utilities	71.56	279.74	250.00	(29.74)	111.89%	
5158	Office Supplies	0.00	92.87	50.00	(42.87)	185.74%	
5164	Equipment Maint & Repairs	4.49	55.69	500.00	444.31	11.13%	
5166	Maintenance & Repairs	1,973.58	1,987.05	0.00	(1,987.05)	0.00%	
5190	Materials	133.30	3,007.22	3,140.00	132.78	95.77%	
5191	Maintenance	13.47	3,228.14	5,000.00	1,771.86	64.56%	
5195	Vehicle Operations	192.56	1,207.13	1,500.00	292.87	80.47%	
5198	Fieldhouse Supplies & Maintena	0.00	0.00	1,000.00	1,000.00	0.00%	
5255	Vehicle Insurance	0.00	364.63	350.00	(14.63)	104.18%	
5482	Defibrulators	(1,415.00)	0.00	0.00	0.00	0.00%	
Total Supplies & Operations Expenses		898.54	10,222.47	11,790.00	1,567.53	86.70%	
Miscellaneous/Other Expenses							
5300	Computer Software & Support	44.93	488.47	700.00	211.53	69.78%	
5341	Zilker Clubhouse	(300.00)	850.00	1,000.00	150.00	85.00%	
Total Miscellaneous/Other Expenses		(255.07)	1,338.47	1,700.00	361.53	78.73%	
Capital Outlays							
5427	Landscaping & Lighting	2,600.97	5,106.52	3,000.00	(2,106.52)	170.21%	
5449	Community Education Garden	0.00	507.10	2,200.00	1,692.90	23.05%	
5455	Improvements to Exist Park Asset	5,116.77	28,788.74	20,000.00	(8,788.74)	143.94%	
5456	Plants for Walking Trail	495.50	2,489.50	2,000.00	(489.50)	124.47%	
5483	Lightning Detection Signage	0.00	0.00	500.00	500.00	0.00%	
Total Capital Outlays		8,213.24	36,891.86	27,700.00	(9,191.86)	133.18%	
Total EXPENDITURES		3,923.20	78,587.88	70,190.00	(8,397.88)	111.96%	
Excess Revenues Over (Under) Expenses		(3,923.20)	5,332.12	14,630.00	(9,297.88)	36.44%	

City of Rollingwood, Texas
Statement of Revenues and Expenditures - with codes
From 9/1/2017 Through 9/30/2017

2017A
100 - General Fund
55 - Park Department

			Current Period		Budget Balance		
			Actual	Y-T-D Actual	Total Budget - Revised	Remaining	Percent Total Budget
REVENUES							
Revenues							
4355	Donations - Park		0.00	100.00	0.00	100.00	0.00%
4519	Commercial Park Permits		0.00	60.00	2,500.00	(2,440.00)	2.40%
4522	RCDC-Park Operations		0.00	25,000.00	25,000.00	0.00	100.00%
4523	Donations-Community Educ Garde		0.00	0.00	500.00	(500.00)	0.00%
4531	RCDC-Repairs/Improve/Maint		0.00	55,000.00	55,000.00	0.00	100.00%
4532	RCDC-Park Drainage/Wall		0.00	67,629.50	68,000.00	(370.50)	99.45%
4536	Athletic Field Ground Lease		0.00	3,700.00	3,700.00	0.00	100.00%
Total Revenues			0.00	151,489.50	154,700.00	(3,210.50)	97.92%
Total REVENUES			0.00	151,489.50	154,700.00	(3,210.50)	97.92%
EXPENDITURES							
Personnel Expenses							
5000	Salary		2,209.16	19,914.03	22,310.00	2,395.97	89.26%
5020	Health Insurance		103.98	1,832.12	2,410.00	577.88	76.02%
5030	Workers Comp. Insurance		0.00	1,247.14	990.00	(257.14)	125.97%
5035	Social Security/Medicare Tax		102.75	1,525.38	1,710.00	184.62	89.20%
5040	Unemployment Comp. Insurance		0.14	7.20	0.00	(7.20)	0.00%
5050	Tx Mun Retire Systm Exp		110.11	1,696.44	2,010.00	313.56	84.40%
Total Personnel Expenses			2,526.14	26,222.31	29,430.00	3,207.69	89.10%
Supplies & Operations Expenses							
5103	Printing & Reproduction		0.00	264.00	0.00	(264.00)	0.00%
5130	Utilities		39.62	648.90	1,370.00	721.10	47.36%
5155	System Operation		59.88	59.88	0.00	(59.88)	0.00%
5158	Office Supplies		6.91	19.59	100.00	80.41	19.59%
5164	Equipment Maint & Repairs		0.00	690.95	200.00	(490.95)	345.47%
5190	Materials		107.59	3,192.24	3,200.00	7.76	99.75%
5191	Maintenance		123.26	941.17	5,000.00	4,058.83	18.82%
5195	Vehicle Operations		393.56	1,986.18	1,200.00	(786.18)	165.51%
5198	Fieldhouse Supplies & Maintena		0.00	132.00	1,000.00	868.00	13.20%
5255	Vehicle Insurance		0.00	540.05	370.00	(170.05)	145.95%
Total Supplies & Operations Expenses			730.82	8,474.96	12,440.00	3,965.04	68.13%
Miscellaneous/Other Expenses							
5300	Computer Software & Support		91.20	495.58	500.00	4.42	99.11%
5341	Zilker Clubhouse		0.00	1,350.00	1,000.00	(350.00)	135.00%
Total Miscellaneous/Other Expenses			91.20	1,845.58	1,500.00	(345.58)	123.04%
Capital Outlays							
5427	Landscaping & Lighting		0.00	1,178.65	3,000.00	1,821.35	39.28%
5449	Community Education Garden		0.00	981.82	1,000.00	18.18	98.18%
5455	Improvmnts to Exist Park Asset		1.00	9,249.91	20,000.00	10,750.09	46.24%
5456	Plants for Walking Trail		0.00	0.00	2,000.00	2,000.00	0.00%
5457	RCDC Park Drainage/Wall Expens		0.00	121,706.96	121,800.00	93.04	99.92%
Total Capital Outlays			1.00	133,117.34	147,800.00	14,682.66	90.07%
Total EXPENDITURES			3,349.16	169,660.19	191,170.00	21,509.81	88.75%
Excess Revenues Over (Under) Expenses			(3,349.16)	(18,170.69)	(36,470.00)	18,299.31	49.82%

City of Rollingwood, Texas
Statement of Revenues and Expenditures - with codes
From 9/1/2018 Through 9/30/2018

2018A
100 - General Fund
55 - Park Department

			Current Period			Budget Balance	
			Actual	Y-T-D Actual	Total Budget - Revised	Remaining	Percent Total Budget
REVENUES							
Revenues							
4355	Donations - Park		0.00	1,347.38	100.00	1,247.38	1,347.38%
4519	Commercial Park Permits		0.00	485.00	200.00	285.00	242.50%
4522	RCDC-Park Operations		0.00	25,000.00	25,000.00	0.00	100.00%
4523	Donations-Community Educ Garde		0.00	0.00	100.00	(100.00)	0.00%
4531	RCDC-Repairs/Improve/Maint		0.00	55,000.00	55,000.00	0.00	100.00%
4536	Athletic Field Ground Lease		0.00	3,700.00	3,700.00	0.00	100.00%
4537	Park Improvements - TBD		0.00	24,978.00	50,000.00	(25,022.00)	49.95%
4538	RCDC - Park Master Plan		0.00	18,000.00	18,000.00	0.00	100.00%
Total Revenues			0.00	128,510.38	152,100.00	(23,589.62)	84.49%
Total REVENUES			0.00	128,510.38	152,100.00	(23,589.62)	84.49%
EXPENDITURES							
Personnel Expenses							
5000	Salary		3,153.03	25,248.15	25,472.00	223.85	99.12%
5020	Health Insurance		186.32	2,016.24	1,862.00	(154.24)	108.28%
5030	Workers Comp. Insurance		0.00	1,294.67	1,900.00	605.33	68.14%
5035	Social Security/Medicare Tax		159.36	1,885.33	1,949.00	63.67	96.73%
5040	Unemployment Comp. Insurance		2.38	14.88	110.00	95.12	13.52%
5050	Tx Mun Retire Systm Exp		2,448.28	6,733.55	3,391.00	(3,342.55)	198.57%
Total Personnel Expenses			5,949.37	37,192.82	34,684.00	(2,508.82)	107.23%
Supplies & Operations Expenses							
5130	Utilities		19.52	208.49	1,000.00	791.51	20.84%
5158	Office Supplies		15.67	86.25	100.00	13.75	86.25%
5164	Equipment Maint & Repairs		343.94	670.51	1,000.00	329.49	67.05%
5190	Materials		57.89	2,219.71	3,000.00	780.29	73.99%
5191	Maintenance		0.00	1,699.10	1,000.00	(699.10)	169.91%
5195	Vehicle Operations		0.00	279.67	1,500.00	1,220.33	18.64%
5196	Vehicle Maintenance & Repairs		0.00	15.16	0.00	(15.16)	0.00%
5198	Fieldhouse Supplies & Maintena		0.00	62.11	1,000.00	937.89	6.21%
5255	Vehicle Insurance		0.00	793.23	1,000.00	206.77	79.32%
Total Supplies & Operations Expenses			437.02	6,034.23	9,600.00	3,565.77	62.86%
Miscellaneous/Other Expenses							
5300	Computer Software & Support		46.66	457.54	500.00	42.46	91.50%
5341	Zilker Clubhouse		0.00	1,350.00	1,350.00	0.00	100.00%
Total Miscellaneous/Other Expenses			46.66	1,807.54	1,850.00	42.46	97.70%
Capital Outlays							
5391	Park Master Plan		0.00	23,766.81	24,000.00	233.19	99.02%
5427	Landscaping & Lighting		3,990.27	44,489.97	43,000.00	(1,489.97)	103.46%
5449	Community Education Garden		0.00	390.24	1,000.00	609.76	39.02%
5455	Improvevnts to Exist Park Asset		(21,234.00)	4,504.00	30,000.00	25,496.00	15.01%
5456	Plants for Walking Trail		0.00	0.00	2,000.00	2,000.00	0.00%
5487	Heavy Equipment		21,234.00	21,234.00	0.00	(21,234.00)	0.00%
Total Capital Outlays			3,990.27	94,385.02	100,000.00	5,614.98	94.39%
Total EXPENDITURES			10,423.32	139,419.61	146,134.00	6,714.39	95.41%
Excess Revenues Over (Under) Expenses			(10,423.32)	(10,909.23)	5,966.00	(16,875.23)	(182.85)%

City of Rollingwood, Texas
Statement of Revenues and Expenditures - with codes
From 6/1/2019 Through 6/30/2019

YTD 05-31-19A
100 - General Fund
55 - Park Department

			Current Period		Budget Balance	
			Actual	Y-T-D Actual	Total Budget - Revised	Remaining
						Percent Total Budget
REVENUES						
Revenues						
4355	Donations - Park		815.90	307.95	100.00	207.95 307.95%
4519	Commercial Park Permits		0.00	0.00	200.00	(200.00) 0.00%
4522	RCDC-Park Operations		0.00	0.00	25,000.00	(25,000.00) 0.00%
4523	Donations-Community Educ Garde		0.00	0.00	100.00	(100.00) 0.00%
4524	RCDC-Park Drainage		0.00	0.00	15,000.00	(15,000.00) 0.00%
4529	RCDC-Turf		0.00	0.00	35,000.00	(35,000.00) 0.00%
4531	RCDC-Repairs/Improve/Maint		0.00	0.00	55,000.00	(55,000.00) 0.00%
4534	RCDC_Walking Trail		0.00	0.00	25,000.00	(25,000.00) 0.00%
4536	Athletic Field Ground Lease		0.00	0.00	3,700.00	(3,700.00) 0.00%
4548	RCDC-Grant Writer		0.00	0.00	6,000.00	(6,000.00) 0.00%
Total Revenues			815.90	307.95	165,100.00	(164,792.05) 0.19%
Total REVENUES			815.90	307.95	165,100.00	(164,792.05) 0.19%
EXPENDITURES						
Personnel Expenses						
5000	Salary		2,208.90	20,249.80	25,804.00	5,554.20 78.47%
5020	Health Insurance		267.04	2,657.29	2,900.00	242.71 91.63%
5030	Workers Comp. Insurance		0.00	1,220.94	1,300.00	79.06 93.91%
5035	Social Security/Medicare Tax		168.98	1,630.94	2,062.00	431.06 79.09%
5040	Unemployment Comp. Insurance		0.00	88.08	110.00	21.92 80.07%
5050	Tx Mun Retire Systm Exp		826.49	7,154.62	2,943.00	(4,211.62) 243.10%
Total Personnel Expenses			3,471.41	33,001.67	35,119.00	2,117.33 93.97%
Supplies & Operations Expenses						
5103	Printing & Reproduction		47.44	47.44	500.00	452.56 9.48%
5130	Utilities		0.00	150.61	500.00	349.39 30.12%
5158	Office Supplies		4.48	43.03	100.00	56.97 43.03%
5161	Tree Trimming Services		0.00	0.00	6,000.00	6,000.00 0.00%
5164	Equipment Maint & Repairs		0.00	0.00	1,000.00	1,000.00 0.00%
5190	Materials		403.04	2,238.25	3,000.00	761.75 74.60%
5191	Maintenance		0.00	854.83	2,500.00	1,645.17 34.19%
5195	Vehicle Operations		0.00	0.00	1,500.00	1,500.00 0.00%
5196	Vehicle Maintenance & Repairs		0.00	0.00	500.00	500.00 0.00%
5198	Fieldhouse Supplies & Maintena		0.00	0.00	1,000.00	1,000.00 0.00%
5255	Vehicle Insurance		0.00	973.87	1,000.00	26.13 97.38%
Total Supplies & Operations Expenses			454.96	4,308.03	17,600.00	13,291.97 24.48%
Miscellaneous/Other Expenses						
5300	Computer Software & Support		23.33	295.32	500.00	204.68 59.06%
5341	Zilker Clubhouse		0.00	1,350.00	1,350.00	0.00 100.00%
Total Miscellaneous/Other Expenses			23.33	1,645.32	1,850.00	204.68 88.94%
Capital Outlays						
5391	Park Master Plan		0.00	7,710.00	5,000.00	(2,710.00) 154.20%
5427	Landscaping & Lighting		3,990.27	35,912.43	50,000.00	14,087.57 71.82%
5449	Community Education Garden		627.50	627.50	1,000.00	372.50 62.75%
5455	Improvements to Exist Park Asset		0.00	0.00	45,000.00	45,000.00 0.00%
5456	Plants for Walking Trail		0.00	0.00	8,000.00	8,000.00 0.00%
5496	Grant Writer		2,000.00	2,000.00	6,000.00	4,000.00 33.33%
5497	Plant Consultant		0.00	0.00	5,000.00	5,000.00 0.00%
5498	RCDC Park Drainage		0.00	0.00	15,000.00	15,000.00 0.00%
Total Capital Outlays			6,617.77	46,249.93	135,000.00	88,750.07 34.26%
Total EXPENDITURES			10,567.47	85,204.95	189,569.00	104,364.05 44.95%
Excess Revenues Over (Under) Expenses			(9,751.57)	(84,897.00)	(24,469.00)	(60,428.00) 346.95%

City of Rollingwood, Texas
Statement of Revenues and Expenditures - with codes
From 6/1/2019 Through 6/30/2019

Why is current period greater than YTD actual?