

MANDAN PARK DISTRICT

2019 Budget

Public Hearing – 9.10.18

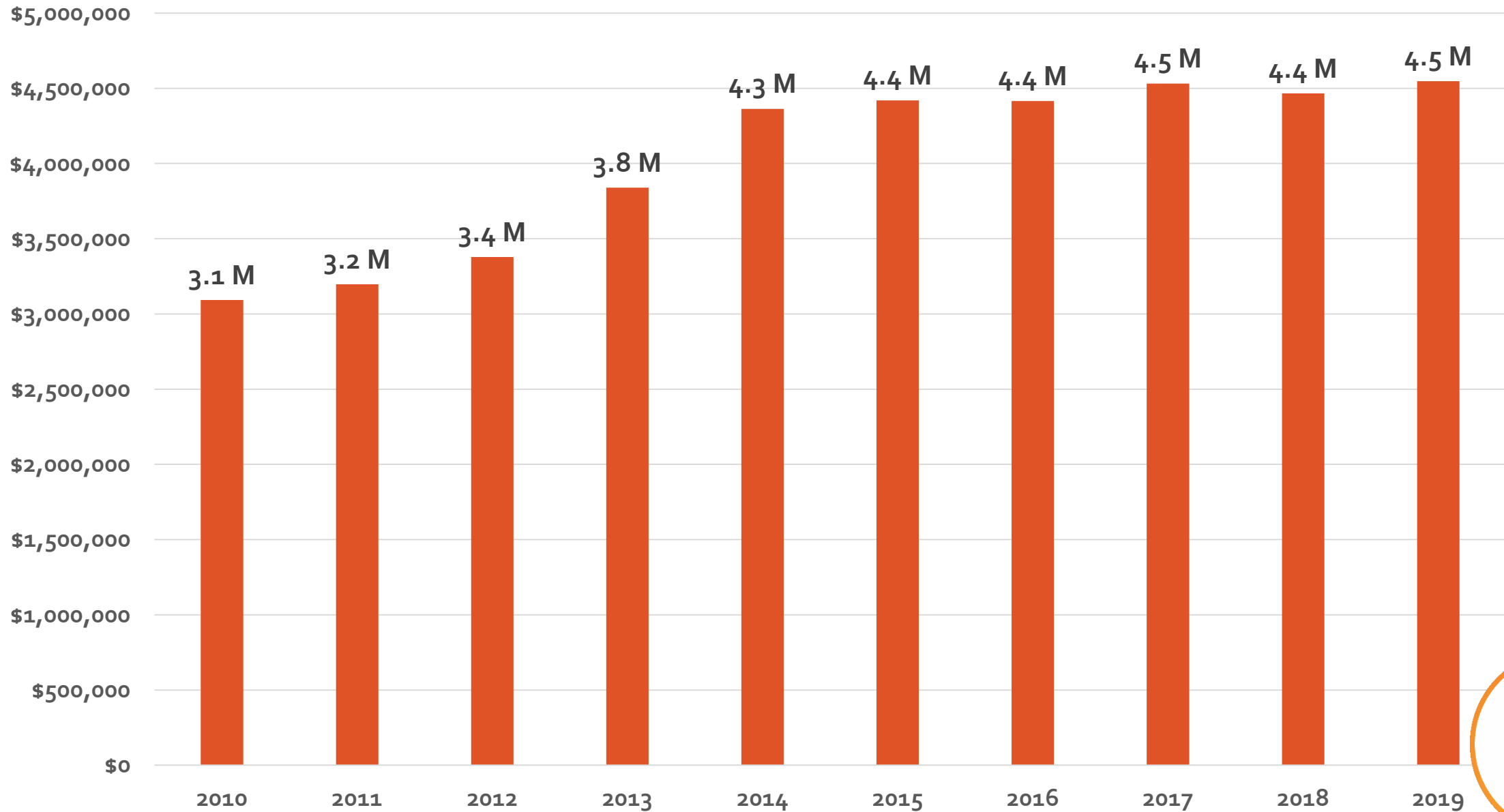


**MANDAN PARK DISTRICT
2019 BUDGET
RECAP BY FUND**

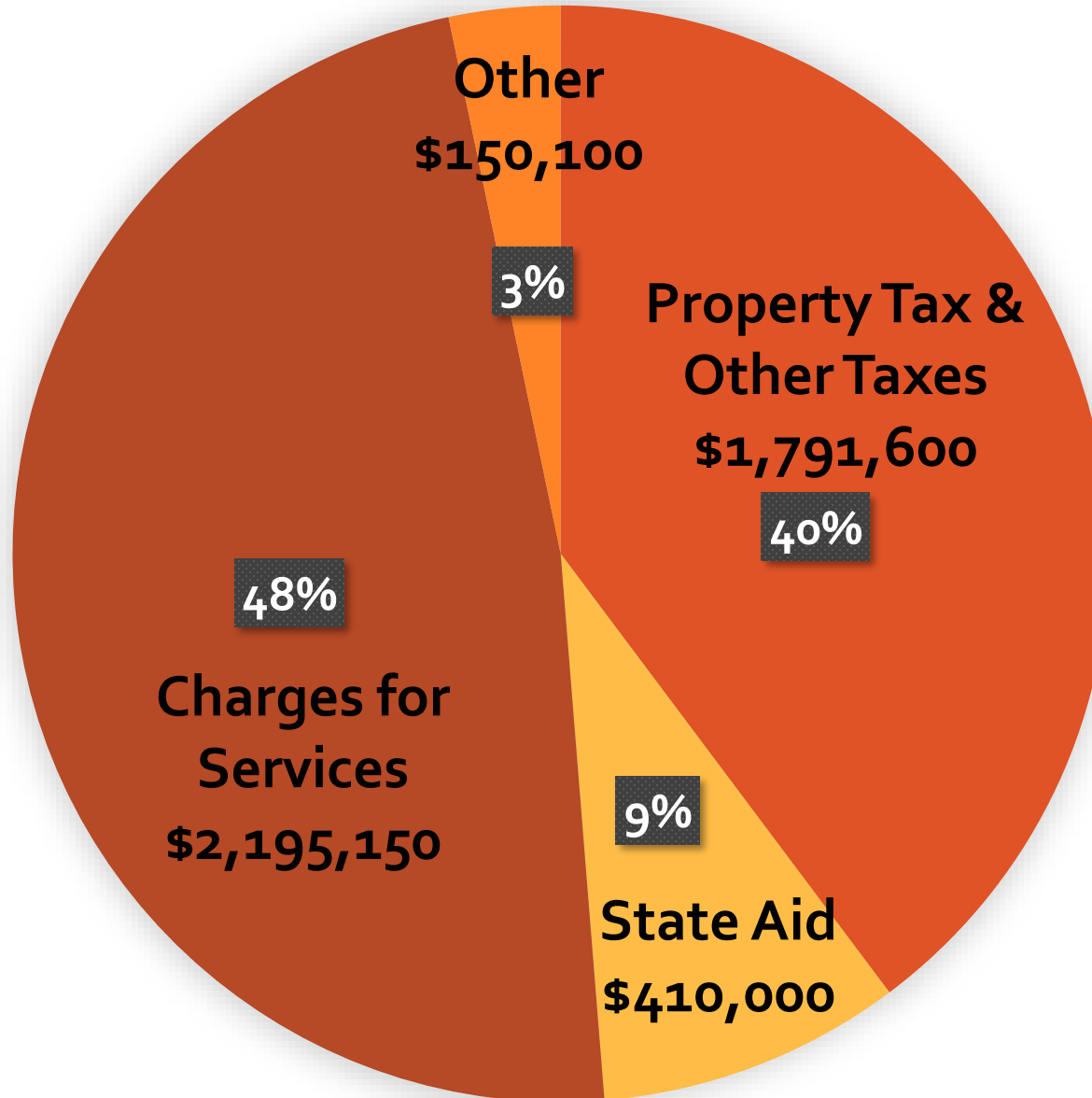
	REVENUE	EXPENSES	DIFFERENCE
GENERAL	\$ 4,546,850	\$ 4,546,850	\$ -
PARK'S SHARE OF SPECIAL ASSESSMENTS	\$ 96,600	\$ 96,600	\$ -
MANDAN BASEBALL BOOSTERS	\$ 105,000	\$ 105,000	\$ -
NATIONAL SOFTBALL TOURNAMENT	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENT	\$ 424,500	\$ 424,500	\$ -
RAGING RIVERS	\$ 685,100	\$ 683,100	\$ 2,000
REFUNDING IMPROVEMENT BONDS OF 2016	\$ 175,000	\$ 175,000	\$ -
TOTAL	\$ 6,033,050	\$ 6,031,050	\$ 2,000



General Fund Revenue Budget History



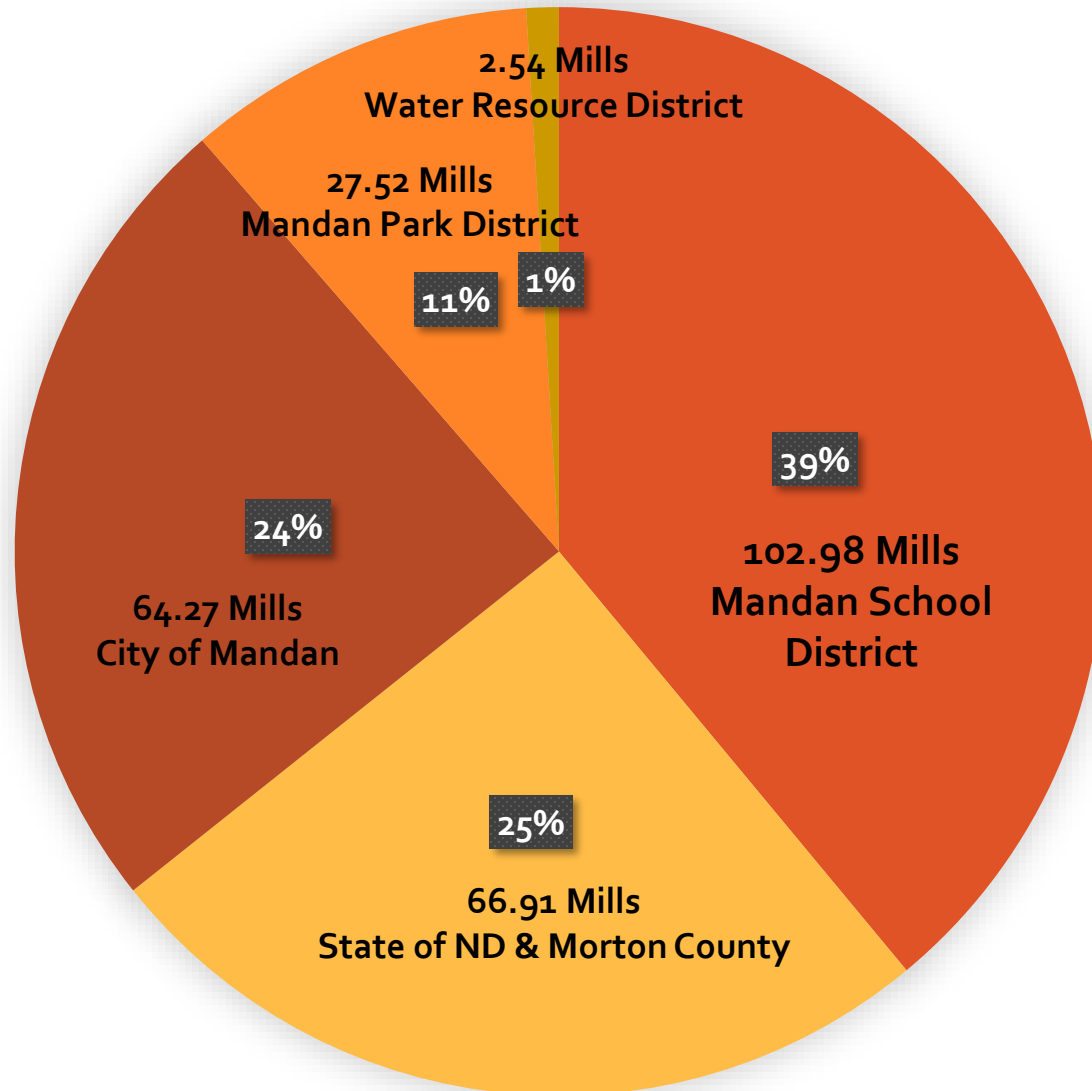
General Fund 2019 Revenue Budget



**Total =
\$4,546,850**



Property Tax Rate Tax Year 2017 (2018 Budget)



**Total=
264.22 Mills**



Valuation & Mill Levy Comparison by Tax Year

2017 Valuation

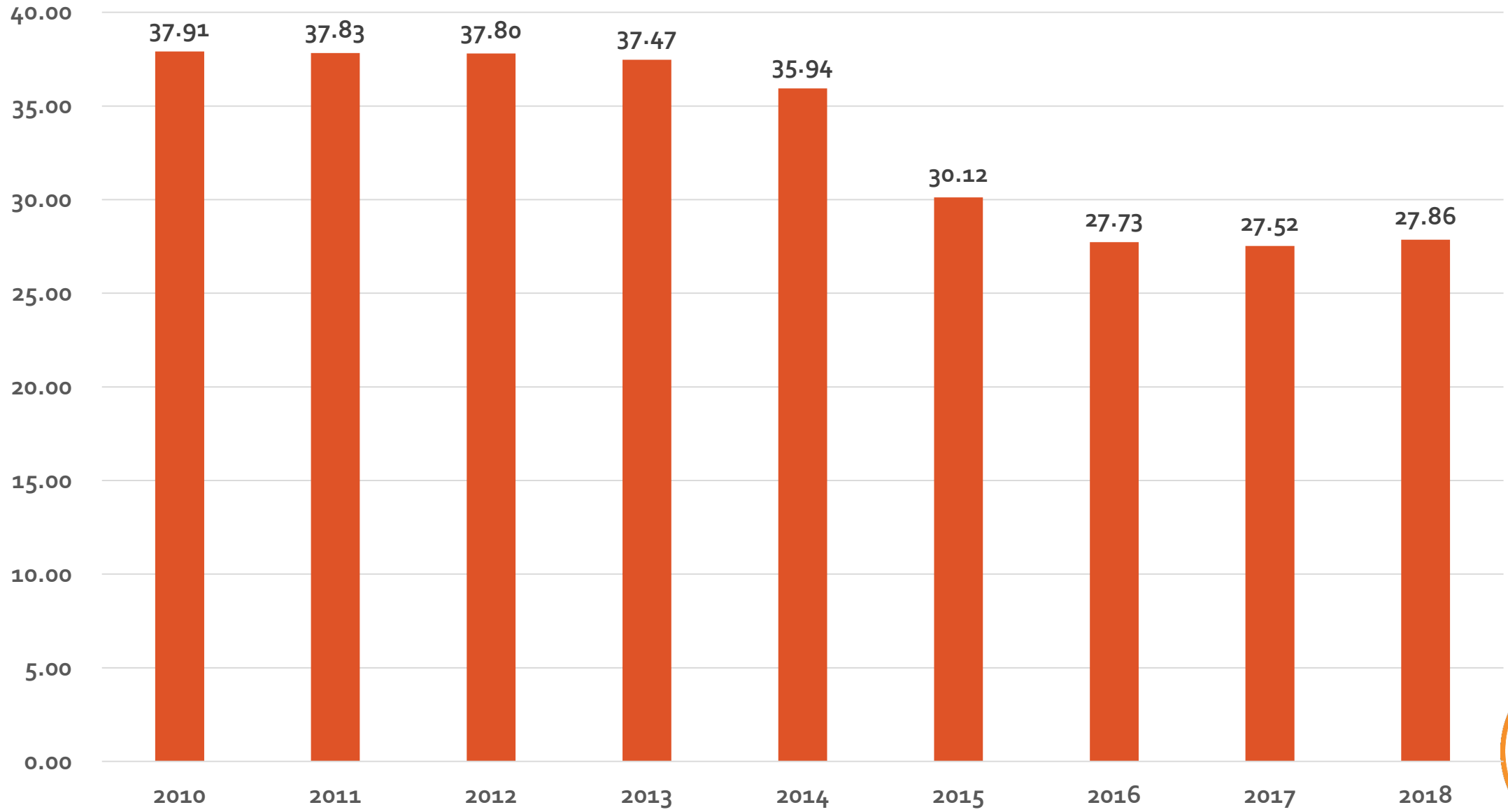
Rank	City	Taxable Valuation
1	Fargo	\$ 527,912,051
2	Bismarck	\$ 376,741,455
3	Grand Forks	\$ 221,320,080
4	Minot	\$ 212,053,359
5	Williston	\$ 137,498,428
6	Dickinson	\$ 131,537,646
7	Mandan	\$ 86,803,491
8	Jamestown	\$ 43,483,701
9	Devils Lake	\$ 17,282,751
10	Wahpeton	\$ 17,135,082
11	Valley City	\$ 16,476,994

2017 Mill Levies

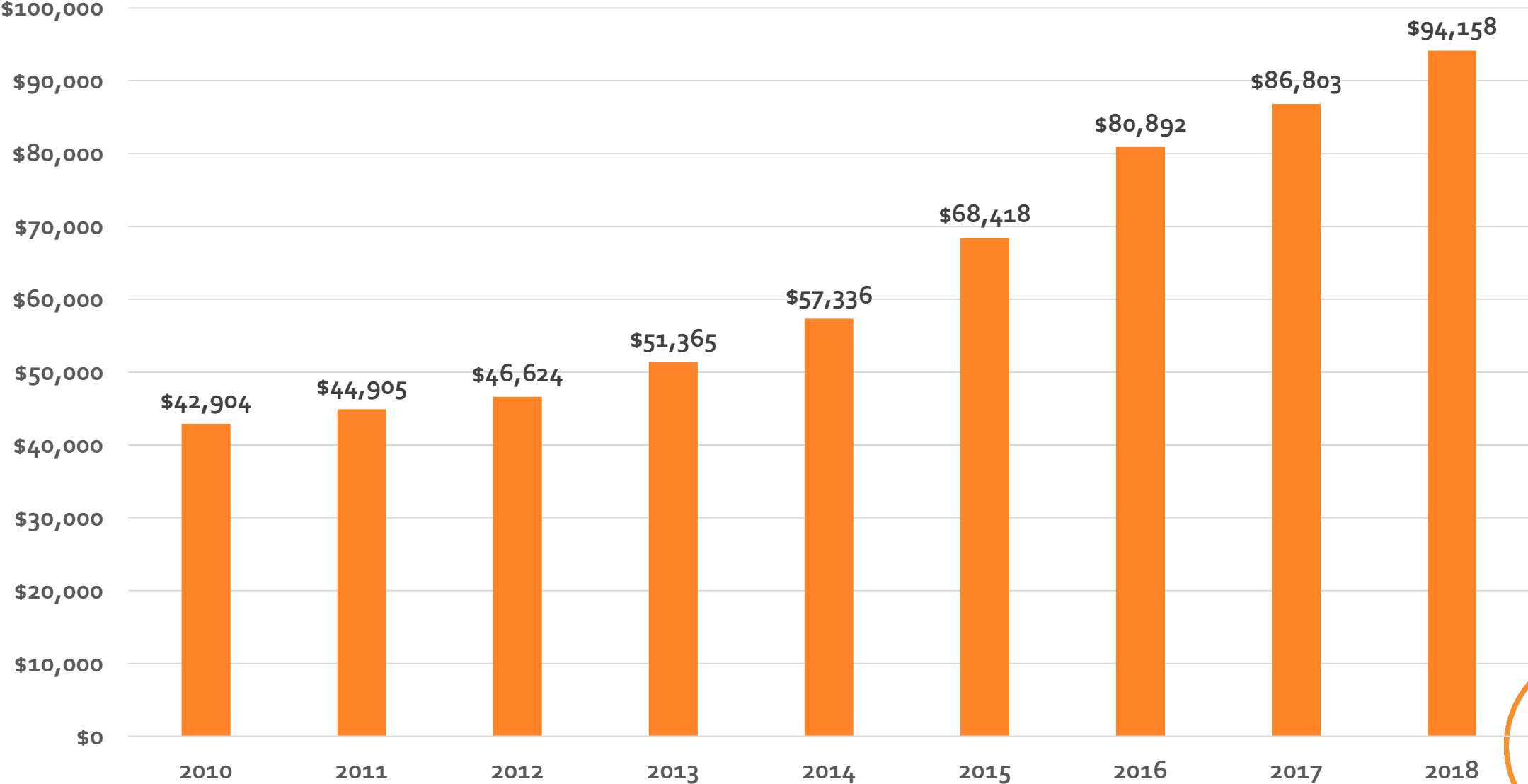
Rank	City	Mills
1	Devils Lake	45.64
2	Grand Forks	39.17
3	Valley City	37.64
4	Jamestown	39.00
5	Wahpeton	35.70
6	Minot	34.40
7	Bismarck	34.31
8	Fargo	27.80
9	Mandan	27.52
10	Dickinson	13.26
11	Williston	0.00



Mill Levies by Tax Year



Amount Per Mill by Tax Year



MANDAN PARK DISTRICT

2019 BUDGET

MILL LEVY AND TAXABLE VALUATION

	VALUATION		
	2017 actual	2018 estimated	Percentage Increase
TAXABLE VALUATION	\$86,803,491	\$ 94,157,677	
VALUE OF 1 MILL	\$ 86,803	\$ 94,158	8%



**MANDAN PARK DISTRICT
2019 BUDGET
MILL LEVY AND TAXABLE VALUATION**

	MILL LEVY		
	2018 Budget	2019 Budget	Mill Difference
General Fund	21.62	21.96	0.34
Park's Share of Special Assessments Fund	0.90	0.90	0.00
Capital Improvement Fund	5.00	5.00	0.00
TOTAL	27.52	27.86	0.34

	PROPERTY TAX DOLLARS		
	2018 Budget	2019 Budget	Dollar Difference
General Fund	\$ 1,876,691	\$ 2,067,997	\$ 191,306
Park's Share of Special Assessments Fund	\$ 78,123	\$ 84,677	\$ 6,554
Capital Improvement Fund	\$ 434,017	\$ 470,427	\$ 36,410
TOTAL	\$ 2,388,832	\$ 2,623,101	\$ 234,269



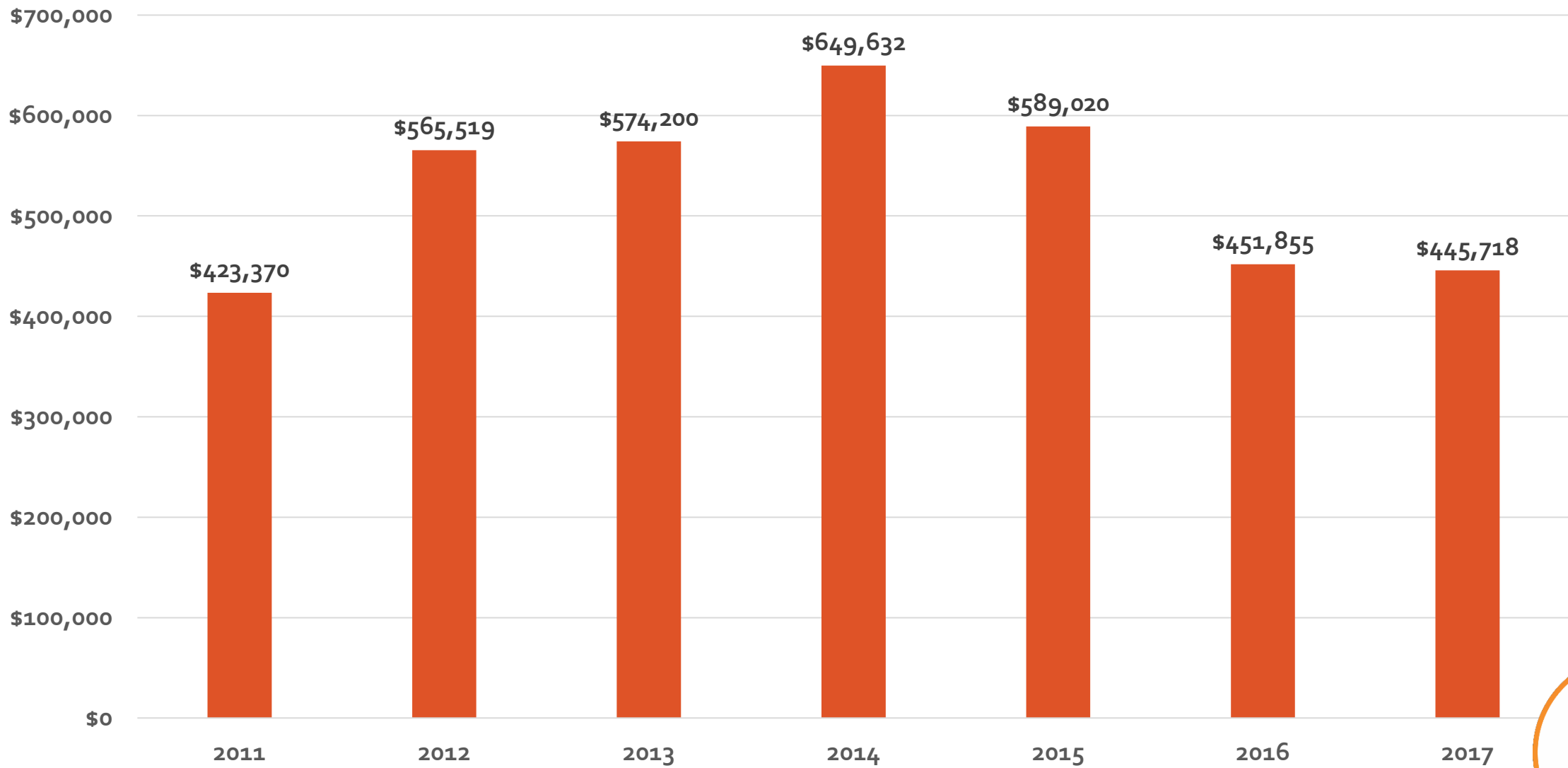
**MANDAN PARK DISTRICT
2019 BUDGET
TAXPAYER IMPACT**

EXISTING RESIDENTIAL PROPERTY VALUED AT \$250,000 WITH NO VALUATION INCREASE

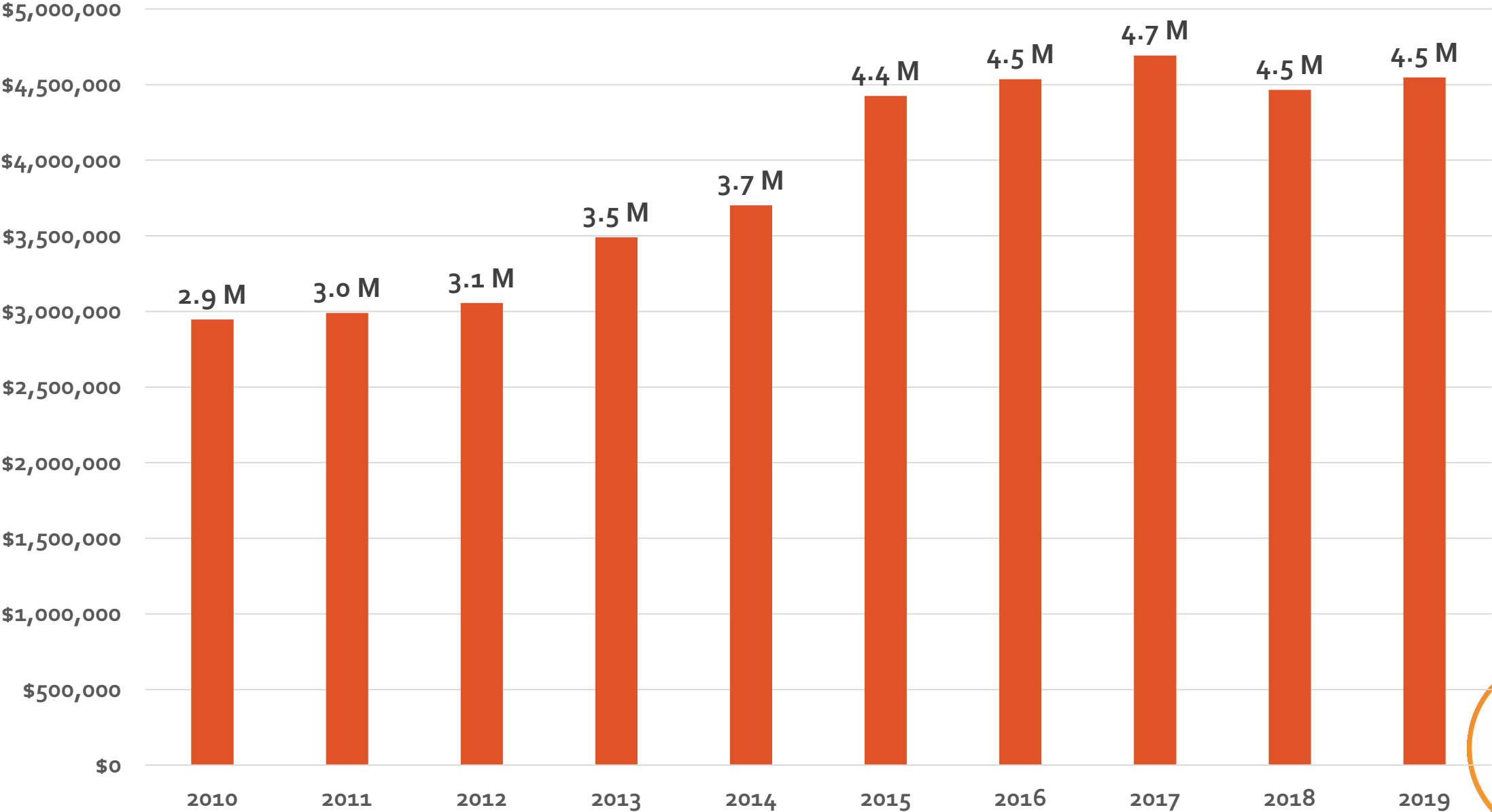
	2018 ACTUAL	2019 ESTIMATED
TRUE AND FULL VALUE	\$ 250,000	\$ 250,000
ASSESSED VALUATION-50% OF TRUE AND FULL VALUE	\$ 125,000	\$ 125,000
TAXABLE VALUATION-9% OF ASSESSED VALUATION	\$ 11,250	\$ 11,250
X MILL LEVY	27.52	27.86
TOTAL PROPERTY TAXES	\$ 309.60	\$ 313.43
PROPERTY TAX INCREASE		\$ 3.83



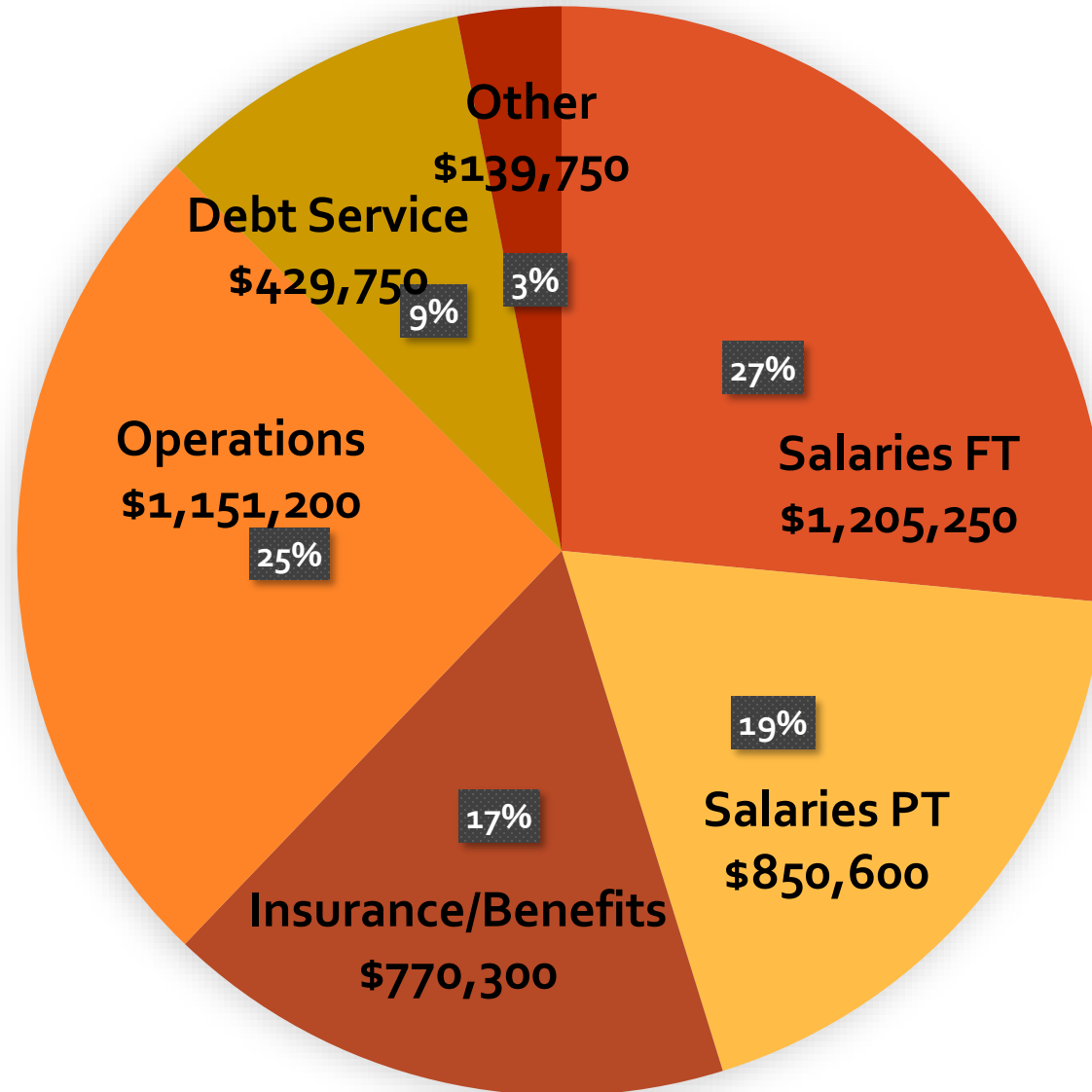
State Aid



General Fund Expense Budget History



General Fund 2019 Expense Budget



**Total =
\$4,546,850**



Mandan Park District
2019 Budget
Full-Time Salaries and Benefits - All Funds

	<u>2018 est. costs</u>	<u>2019 est. costs</u>	<u>2019 incr. costs</u>
FT Salaries	\$ 1,212,000	\$ 1,268,500	\$ 56,500
Health Insurance	\$ 330,000	\$ 357,000	\$ 27,000
Pension	\$ 97,000	\$ 101,500	\$ 4,500
FICA (FT salaries)	\$ 93,000	\$ 97,000	\$ 4,000
Total	\$ 1,732,000	\$ 1,824,000	\$ 92,000

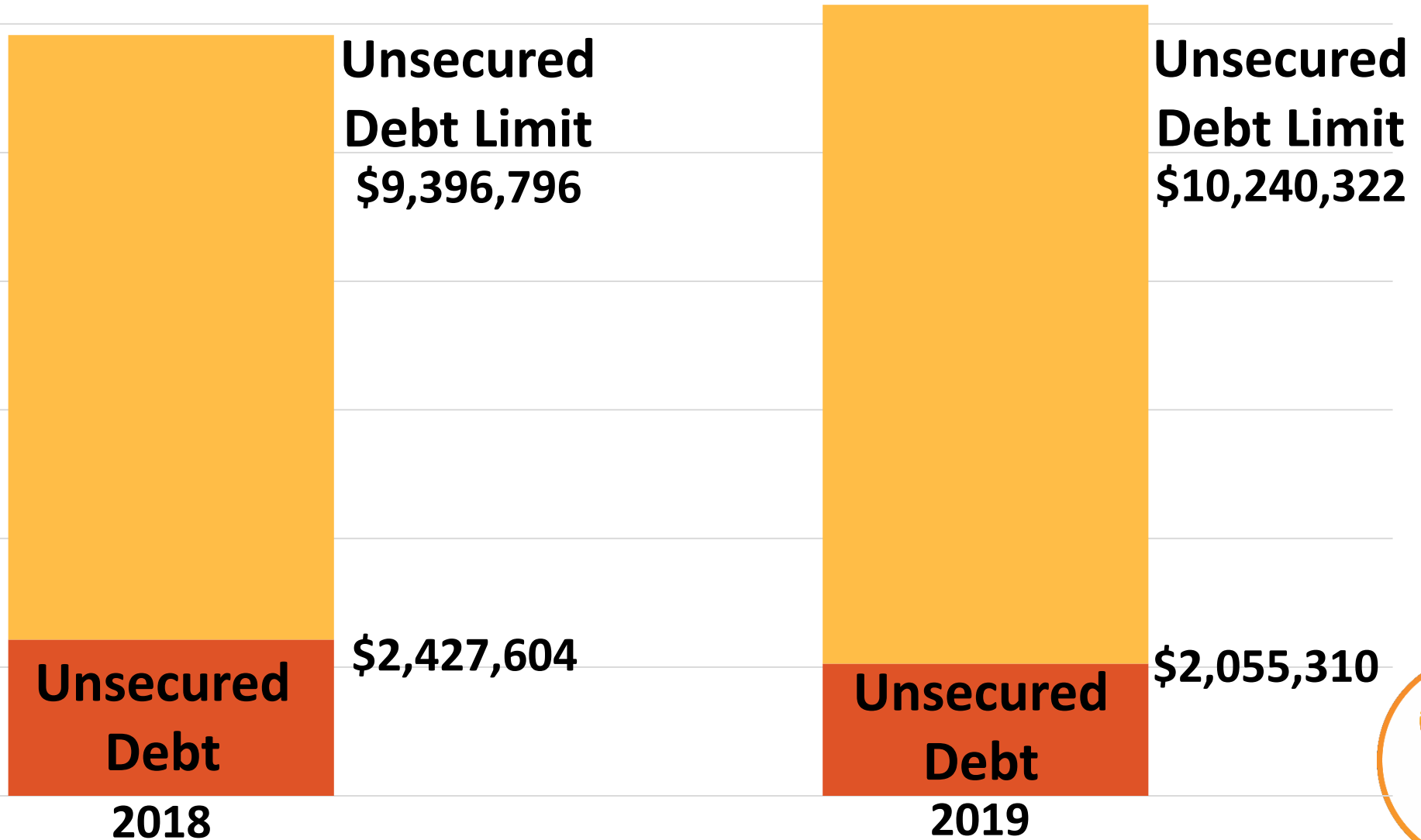


Unsecured Debt Limit Vs. Unsecured Debt

\$10,000,000

\$2,000,000

\$0



SPECIAL ASSESSMENTS BUDGET

Revenue	2018	%	2019	%	Difference
Property Tax	\$ 74,400	74%	\$ 76,000	79%	\$ 1,600
Lease payment	\$ 25,600	26%	\$ 20,600	21%	\$ (5,000)
TOTAL	\$ 100,000		\$ 96,600		\$ (3,400)

Expenses	2018	%	2019	%	Difference
Assessment Pmts	\$ 100,000	100%	\$ 96,600	100%	\$ (3,400)
TOTAL	\$ 100,000		\$ 96,600		\$ (3,400)



MANDAN BASEBALL BOOSTERS BUDGET

Revenue	2018	%	2019	%	Difference
Charges for Services	\$ 37,000	31%	\$ 35,000	33%	\$ (2,000)
Fundraising/Donations	\$ 84,000	69%	\$ 70,000	67%	\$ (14,000)
TOTAL	\$ 121,000		\$ 105,000		\$ (16,000)

Expenses	2018	%	2019	%	Difference
Salaries	\$ 33,000	27%	\$ 30,000	29%	\$ (3,000)
Operations	\$ 35,000	29%	\$ 35,000	33%	\$ -
Other	\$ 53,000	44%	\$ 40,000	38%	\$ (13,000)
TOTAL	\$ 121,000		\$ 105,000		\$ (16,000)



CAPITAL IMPROVEMENT BUDGET

Revenue	2018	%	2019	%	Difference
Property Tax	\$ 337,500	88%	\$ 389,500	92%	\$ 52,000
Vending Commission	\$ 44,775	12%	\$ 35,000	8%	\$ (9,775)
TOTAL	\$ 382,275		\$ 424,500		\$ 42,225

Expenses	2018	%	2019	%	Difference
Transfer Out	\$ 35,000	12%	\$ 31,600	7%	\$ (3,400)
Projects	\$ 250,000	88%	\$ 392,900	93%	\$ 142,900
TOTAL	\$ 285,000		\$ 424,500		\$ 139,500



MANDAN PARK DISTRICT

2019 BUDGET

CAPITAL OUTLAY

DEPARTMENT	BUDGET	DESCRIPTION
Prairie West	\$ 75,000	Tractor & Aerator
Administration	\$ 85,000	Exterior Building Improvements
Parks	\$ 10,000	DCP Fencing Upgrade
Parks	\$ 8,500	Diamond 10 Irrigation
Parks	\$ 4,000	Tree Planting
Parks	\$ 35,000	Skid Steer (Trade In)
Parks	\$ 5,000	North Softball Drinking Fountain
Parks	\$ 37,400	Utility Carts
Parks	\$ 23,000	Infield Drag
Parks	\$ 75,000	Playground Equipment
Aquatic Center	\$ 20,000	Wibit Pool Inflatables
Raging Rivers	\$ 15,000	Pump & Motor Maintenance
	<u>\$392,900</u>	
GENERAL FUND	\$ -	
CAP IMPROVEMENT FUND	<u>\$392,900</u>	



RAGING RIVERS BUDGET

Revenue	2018	%	2019	%	Difference
Sales Tax	\$ 45,000	6%	\$ 45,000	7%	\$ -
Charges for Services	\$ 672,600	94%	\$ 640,100	93%	\$ (32,500)
TOTAL	\$ 717,600		\$ 685,100		\$ (32,500)

Expenses	2018	%	2019	%	Difference
Salaries	\$ 210,600	29%	\$ 215,000	31%	\$ 4,400
Operations	\$ 266,000	37%	\$ 228,100	33%	\$ (37,900)
Sales Tax	\$ 45,000	6%	\$ 45,000	7%	\$ -
Transfer Out/Bond Pmt	\$ 176,000	25%	\$ 175,000	26%	\$ (1,000)
Other	\$ 20,000	3%	\$ 20,000	3%	\$ -
TOTAL	\$ 717,600		\$ 683,100		\$ (34,500)



REFUNDING IMPROVEMENT BOND BUDGET

Revenue	2018	%	2019	%	Difference
Transfer In/Bond Pmt	\$ 176,000	100%	\$ 175,000	100%	\$ (1,000)
TOTAL	\$ 176,000		\$ 175,000		

Expenses	2018	%	2019	%	Difference
Bond Payment	\$ 176,000	100%	\$ 175,000	100%	\$ (1,000)
TOTAL	\$ 176,000		\$ 175,000		

