

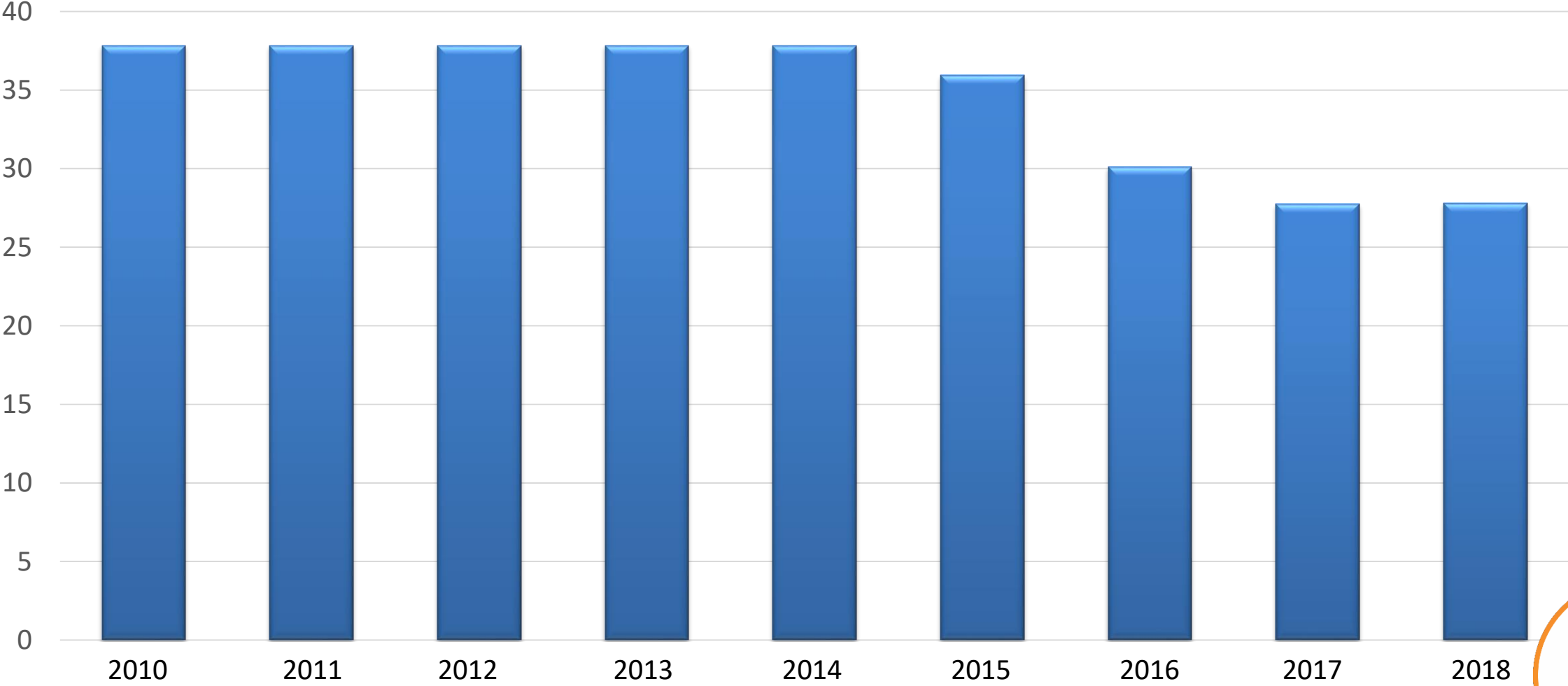
# MANDAN PARK DISTRICT

2018 Preliminary Budget

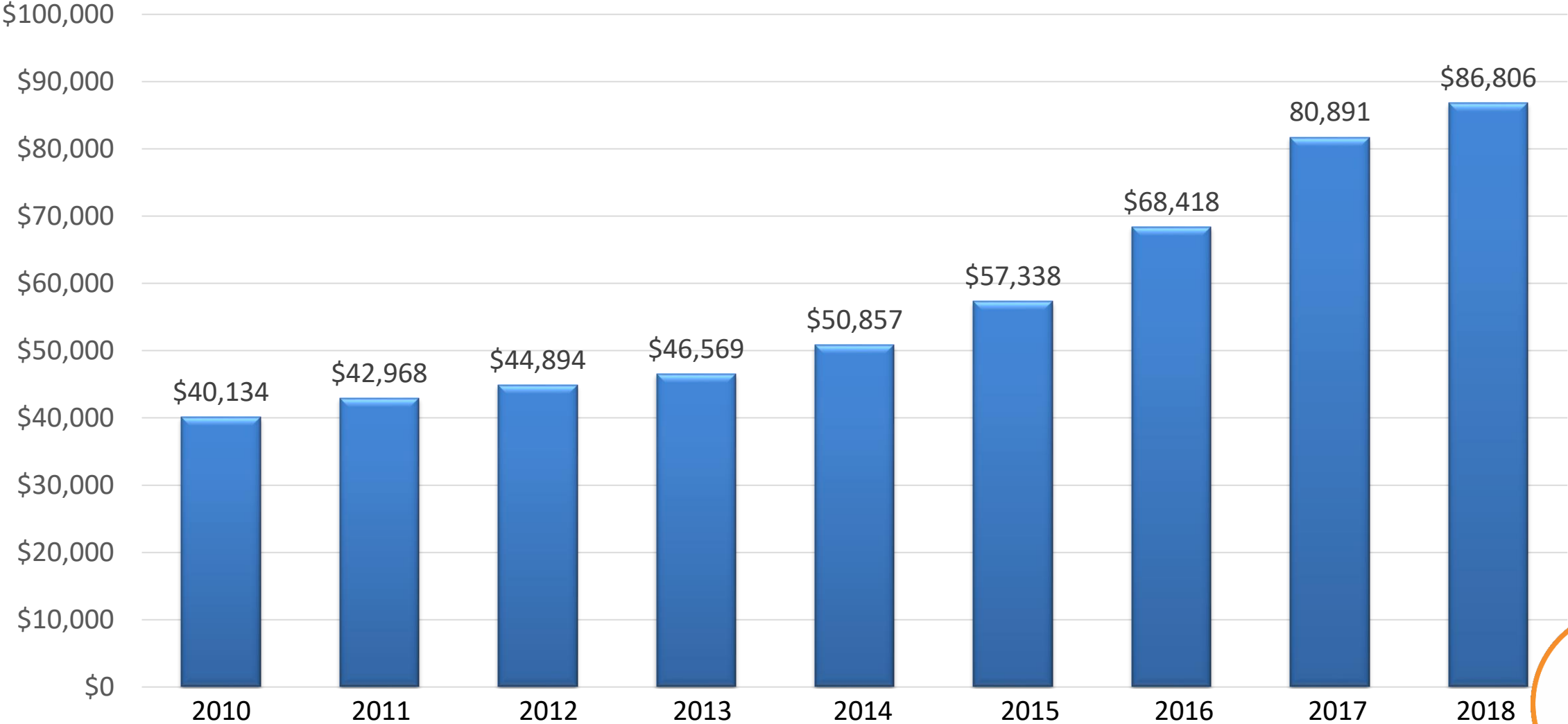
8.14.17



# MILLS



# AMOUNT PER MILL



# MILLS PER CITY

<u>City</u>	<u>Taxable Valuation</u>	<u>Park</u>
Devils Lake	\$ 16,258,514	45.63
Watford City	\$ 28,176,979	40.11
Valley City	\$ 15,947,003	38.08
Jamestown	\$ 41,018,820	37.79
Wahpeton	\$ 16,462,056	37.17
Bismarck	\$ 350,953,583	34.68
Minot	\$ 229,680,240	31.36
Fargo	\$ 489,481,297	28.61
<b>Mandan</b>	<b>\$ 80,891,549</b>	<b>27.73</b>
West Fargo	\$ 140,295,259	26.18
Dickinson	\$ 139,493,909	11.51
Williston	\$ 123,748,320	-

<u>City</u>	<u>Taxable Valuation</u>	<u>Park</u>
Fargo	\$ 489,481,297	28.61
Bismarck	\$ 350,953,583	34.68
Minot	\$ 229,680,240	31.36
West Fargo	\$ 140,295,259	26.18
Dickinson	\$ 139,493,909	11.51
Williston	\$ 123,748,320	-
<b>Mandan</b>	<b>\$ 80,891,549</b>	<b>27.73</b>
Jamestown	\$ 41,018,820	37.79
Watford City	\$ 28,176,979	40.11
Wahpeton	\$ 16,462,056	37.17
Devils Lake	\$ 16,258,514	45.63
Valley City	\$ 15,947,003	38.08



# TAXABLE VALUATION

Taxable Valuation (estimate) = \$86.8 million

7.3% increase from tax year 2016 (2017 budget).

Residential property = 4.3%

Commercial property = 14.5%

1 mill = \$86,804

## Mill Levy

	2017 Budget	2018 Budget	Change
General Fund	21.68	21.62	0.23
Special Assessment	1.05	0.9	-0.15
Capital Improvement	5	5	0
Totals	27.73	27.52	
Total decrease			0.21



**MANDAN PARKS  
2018 BUDGET  
PROPERTY TAXES**

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

	2017 BUDGET	2018 Full
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	27.73	27.52
TOTAL PROPERTY TAXES	<u>\$ 312</u>	<u>\$ 310</u>
PROPERTY TAX DECREASE \$		\$ 2

Valuation-\$86,804,784



## 2018 GENERAL FUND

Revenue	2017	%	2018	%	Difference
Property Tax	\$1,702,000	38%	\$1,806,000	40%	\$104,000
State Aid	\$350,000	8%	\$400,000	9%	\$50,000
Charge for Services	\$1,901,428	42%	\$1,714,403	39%	-\$187,025
Other	\$577,800	12%	\$545,327	12%	-\$32,473
TOTAL	\$4,531,228		\$4,465,730		-\$65,498

Expenses	2017	%	2018	%	Difference
Salaries FT	\$1,153,690	25%	\$1,117,767	25%	-\$35,923
Salaries PT	\$757,899	16%	\$757,899	16%	\$0
Insurance	\$406,400	9%	\$426,720	10%	\$20,320
Operational	\$994,460	21%	\$873,397	20%	-\$121,063
Debt Service	\$636,030	14%	\$652,000	15%	\$15,970
Capital Outlay	\$302,000	6%	\$285,000	6%	-\$17,000
Other	\$442,200	9%	\$352,947	8%	-\$89,253
TOTAL	\$4,692,679		\$4,465,730		-\$226,949



## 2018 Special Assessment

Revenue	2017	%	2018	%	Difference
Property Tax	\$75,000	75%	\$74,400	74%	-\$600
Lease payment	\$25,600	25%	\$25,600	26%	\$0
TOTAL	\$100,600		\$100,000		-\$600

Expenses	2017	%	2018	%	Difference
Assessment Pmts	\$156,100	100%	\$100,000	100%	-\$56,100
TOTAL	\$156,100		\$100,000		-\$56,100





## 2018 Mandan Baseball Boosters

Revenue	2017	%	2018	%	Difference
Charge for Services	\$127,000	59%	\$37,000	31%	-\$90,000
Fundraising/Donations	\$80,000	38%	\$84,000	69%	\$4,000
Sales Tax	\$6,500	3%			-\$6,500
TOTAL	\$213,500		\$121,000		-\$92,500

Expenses	2017	%	2018	%	Difference
Salaries	\$50,000	24%	\$33,000	27%	-\$17,000
Operational	\$99,850	46%	\$35,000	29%	-\$64,850
Other	\$55,000	26%	\$53,000	44%	-\$2,000
Sales Tax	\$7,500	4%			-\$7,500
TOTAL	\$212,350		\$121,000		-\$91,350



## 2018 Capital Improvement

Revenue	2017	%	2018	%	Difference
Property Tax	\$337,000	88%	\$337,500	88%	\$500
Vending Commission	\$44,775	12%	\$44,775	12%	\$0
TOTAL	\$381,775		\$382,275		\$500

Expenses	2017	%	2018	%	Difference
Transfer Out	\$181,775	48%	\$35,000	9%	-\$146,775
Projects	\$200,000	52%	\$347,275	91%	\$147,275
TOTAL	\$381,775		\$382,275		\$500



## 2018 Raging Rivers

Revenue	2017	%	2018	%	Difference
Sales Tax	\$40,000	5%	\$45,000	6%	\$5,000
Charge for Services	\$715,500	95%	\$672,600	94%	-\$42,900
TOTAL	\$755,500		\$717,600		-\$37,900

Expenses	2017	%	2018	%	Difference
Salaries	\$223,000	30%	\$210,600	29%	-\$12,400
Operational	\$281,500	37%	\$266,000	37%	-\$15,500
Sales Tax	\$40,000	5%	\$45,000	6%	\$5,000
Transfer Out/Bond Pmt	\$172,500	23%	\$176,000	25%	\$3,500
Other	\$36,000	5%	\$20,000	3%	-\$16,000
TOTAL	\$753,000		\$717,600		-\$35,400



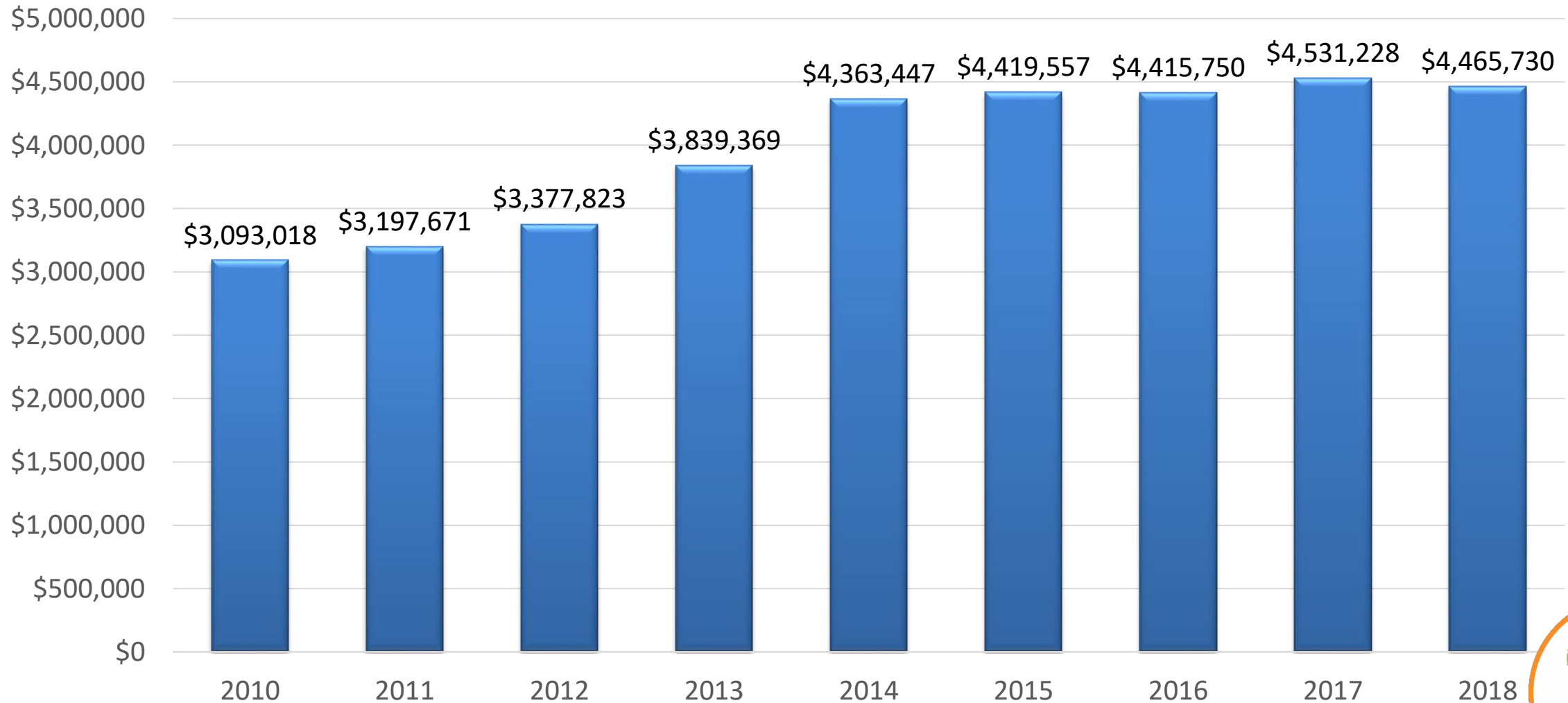
## 2018 Refunding Improvement Bond

<b>Revenue</b>	<b>2017</b>	<b>%</b>	<b>2018</b>	<b>%</b>	<b>Difference</b>
Transfer In/Bond Pmt	\$172,500	100%	\$176,000	100%	\$3,500
TOTAL	\$172,500		\$176,000		

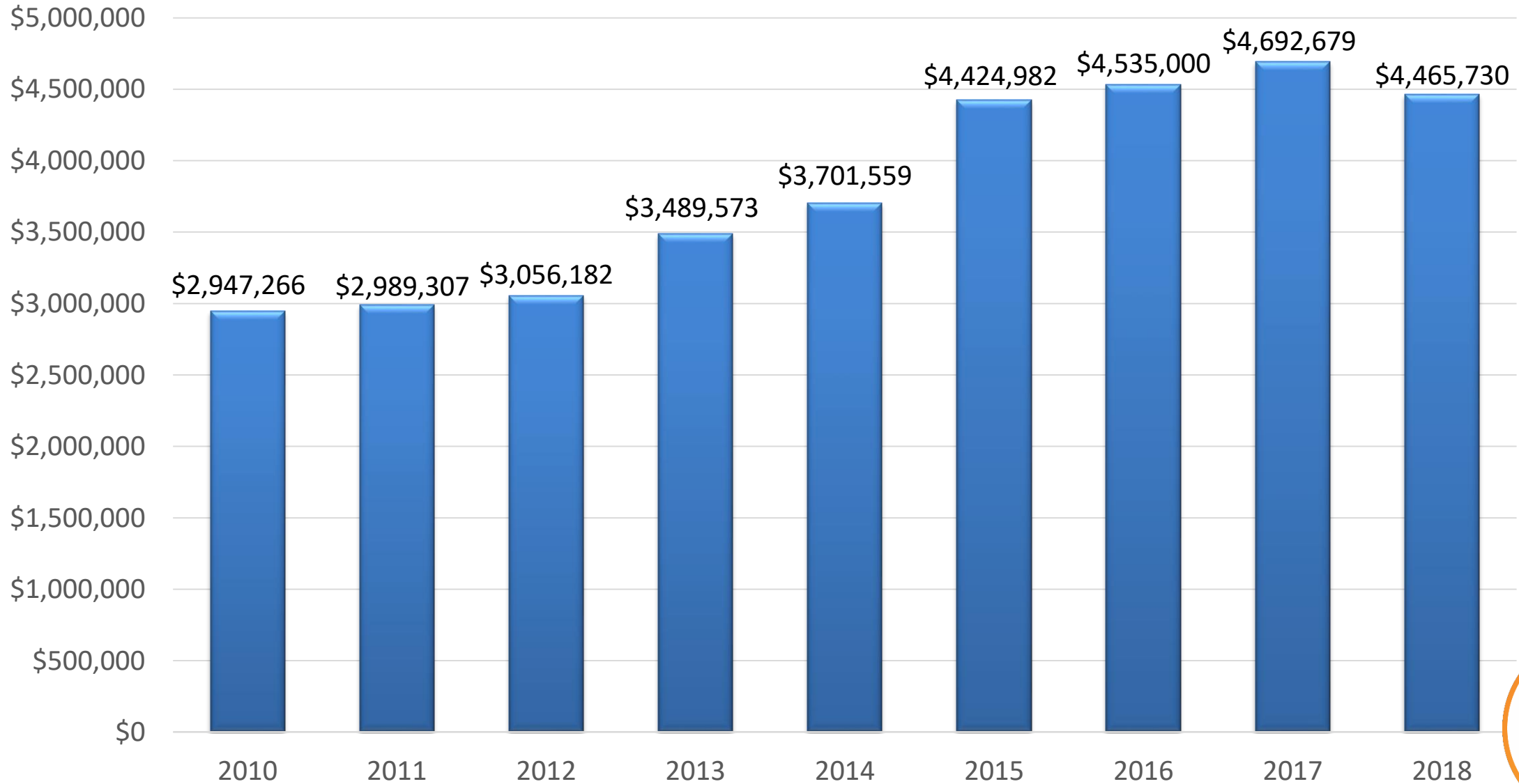
<b>Expenses</b>	<b>2017</b>	<b>%</b>	<b>2018</b>	<b>%</b>	<b>Difference</b>
Bond Payment	\$172,500	100%	\$176,000	100%	\$3,500
TOTAL	\$172,500		\$176,000		



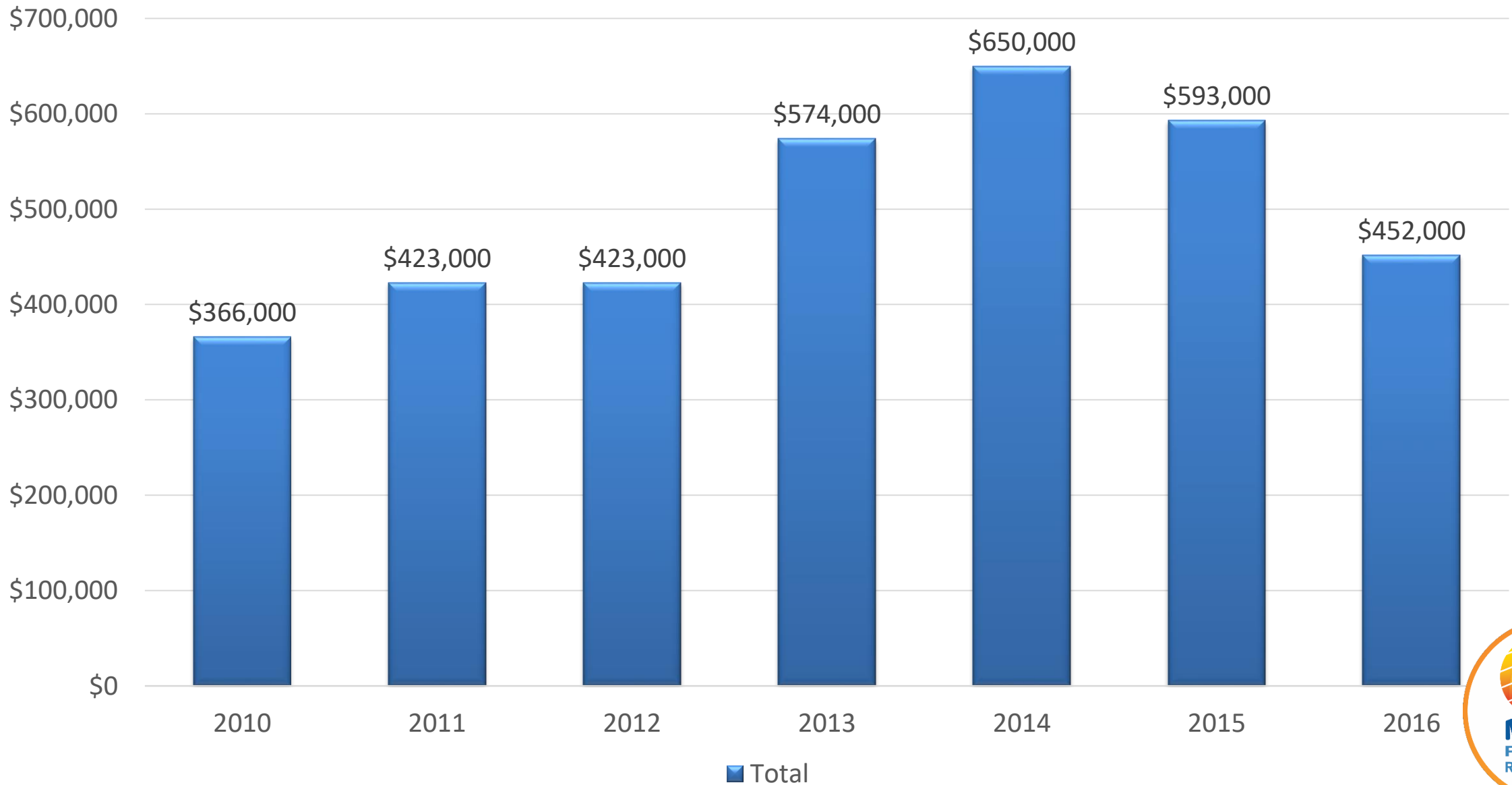
# GENERAL FUND REVENUE



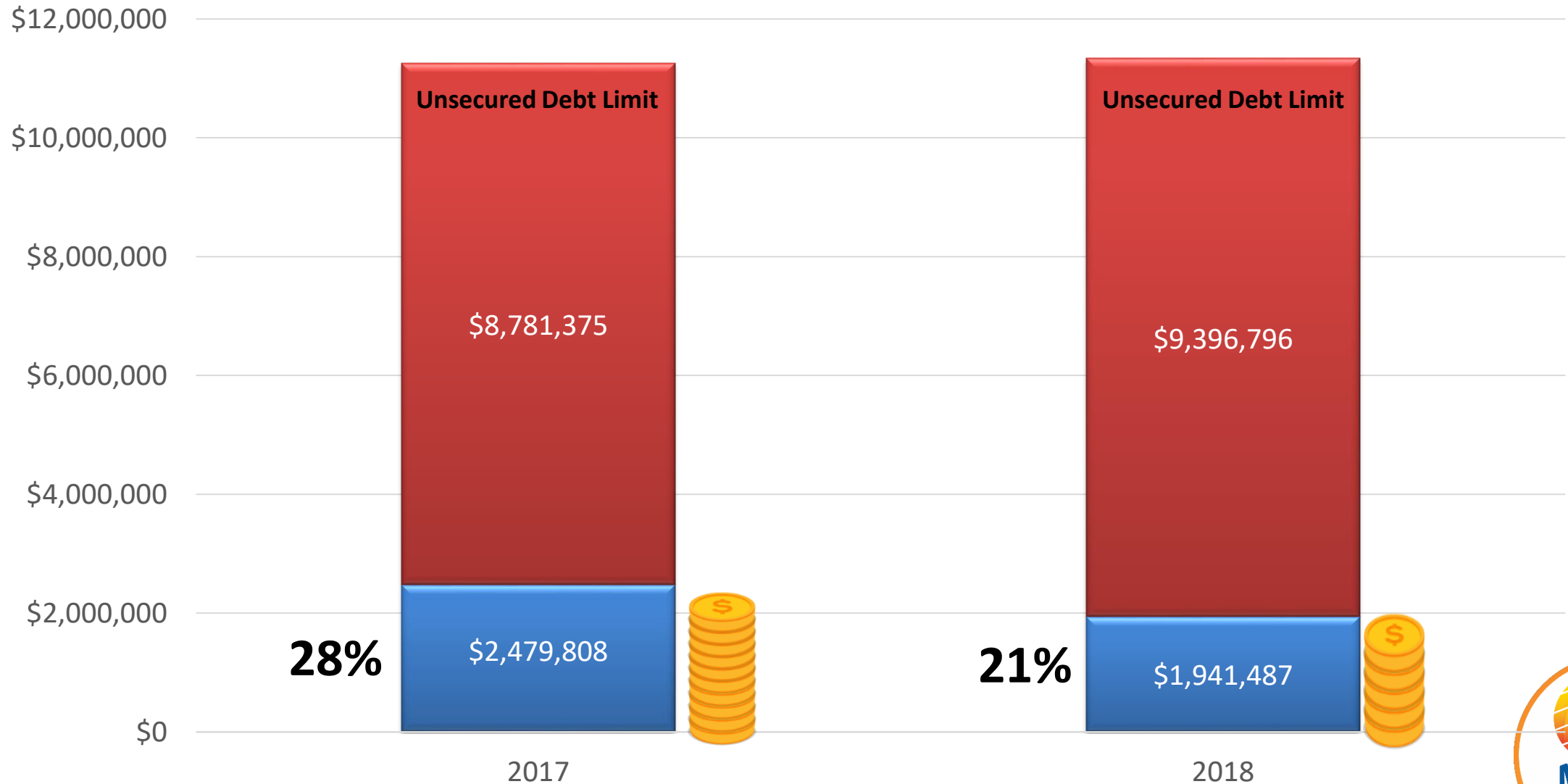
# GENERAL FUND EXPENSES



# STATE AID



# UNSECURED DEBT LIMIT VS UNSECURED DEBT





# MANDAN PARKS 2018 CAPITAL OUTLAY

FUND	DEPARTMENT	AMOUNT	PURCHASE AMOUNT	DIFFERENCE	DESCRIPTION	CODING
1 CAPITAL IMPROV	MARKETING	\$ 30,000		\$ 30,000	MOBILE APP	401-41200-603
2 CAPITAL IMPROV	SPORTS COMPLEX	\$ 20,000		\$ 20,000	MISC NEEDS	401-41200-603
3 CAPITAL IMPROV	PARKS	\$ 10,000		\$ 10,000	LEGION PARK-HOCKEY RINK BOARDS	401-41200-603
4 CAPITAL IMPROV	PARKS	\$ 65,000		\$ 65,000	BAUKNECT PARK-BORDER, IRRIG, PLAY PACK	401-41200-603
5 CAPITAL IMPROV	PARKS	\$ 15,000		\$ 15,000	EAGLES-SHELTER RENOVATION	401-41200-603
6 CAPITAL IMPROV	PARKS	\$ 17,000		\$ 17,000	LIONS PARK-ADA SIDEWALK	401-41200-603
7 CAPITAL IMPROV	PARKS	\$ 3,000		\$ 3,000	SOFTBALL-DRINKING FOUNTAIN	401-41200-603
8 CAPITAL IMPROV	PW	\$ 30,000		\$ 30,000	REPLACE 2 PUMPS	401-41200-603
9 CAPITAL IMPROV	RR	\$ 60,000		\$ 60,000	RESTROOM UPDATE	401-41200-603
10 CAPITAL IMPROV	ASA/MEMORIAL IMPROVEMENTS	\$ 132,275		\$ 132,275		401-41200-603
	GENERAL FUND	\$ -		\$ -		
	CAPITAL IMPROVEMENT	\$ 382,275		\$ 382,275		



# 2018 Budget Timeline

September 1, 2017-The District will publish a notice of the final public hearing and approval on September 11, 2017 at 6:00 pm.

September 4, 2017-The District will mail out notices to property owners, informing them of any valuation increase.

September 11, 2017-The public hearing regarding the 2018 budget. The second and final reading of the ordinance adopting the 2018 budget will be held at 6:00 at the Mandan City Hall.