



Mandan

Parks & Recreation

2022 Budget

Adopted 9.13.21



2022 BUDGET RECAP BY FUND

| | REVENUE | EXPENDITURES |
|--|---------------------|---------------------|
| GENERAL FUND | \$ 4,857,000 | \$ 5,757,000 |
| PARK'S SHARE OF SPECIAL ASSESSMENTS FUND | \$ 103,500 | \$ 170,000 |
| CAPITAL IMPROVEMENT FUND | \$ 524,417 | \$ 475,600 |
| RAGING RIVERS FUND | \$ 683,100 | \$ 755,700 |
| REFUNDING IMPROVEMENT BONDS OF 2021 FUND | \$ 256,000 | \$ 256,000 |
| FLEX SPENDING ACCOUNT FUND | \$ 5,000 | \$ 5,000 |
| CONSTRUCTION FUND | \$ 1,980,000 | \$ 1,980,000 |
| VISION FUND | \$ 62,500 | \$ - |
| TOTAL ALL FUNDS | \$ 8,471,517 | \$ 9,399,300 |



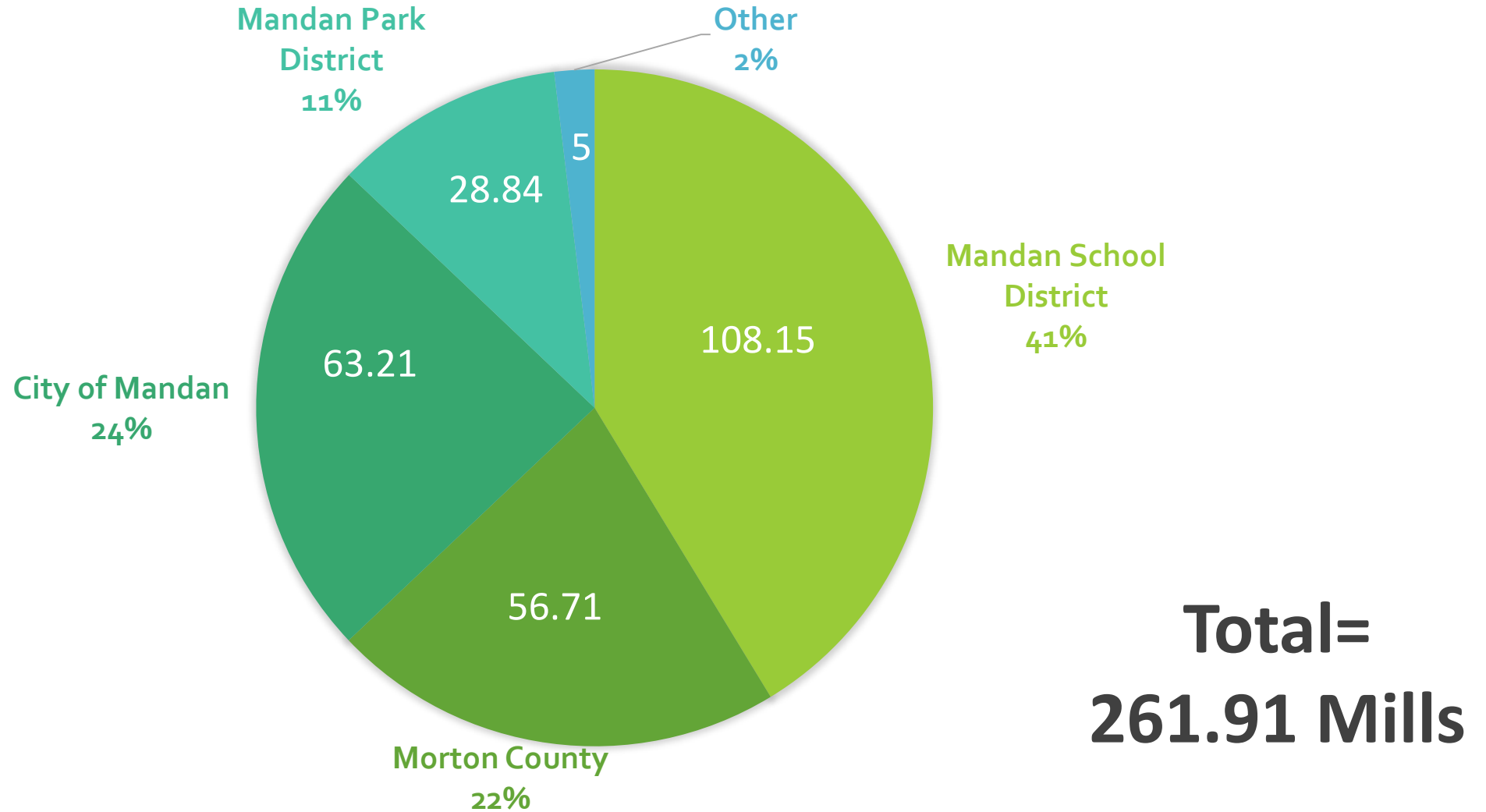
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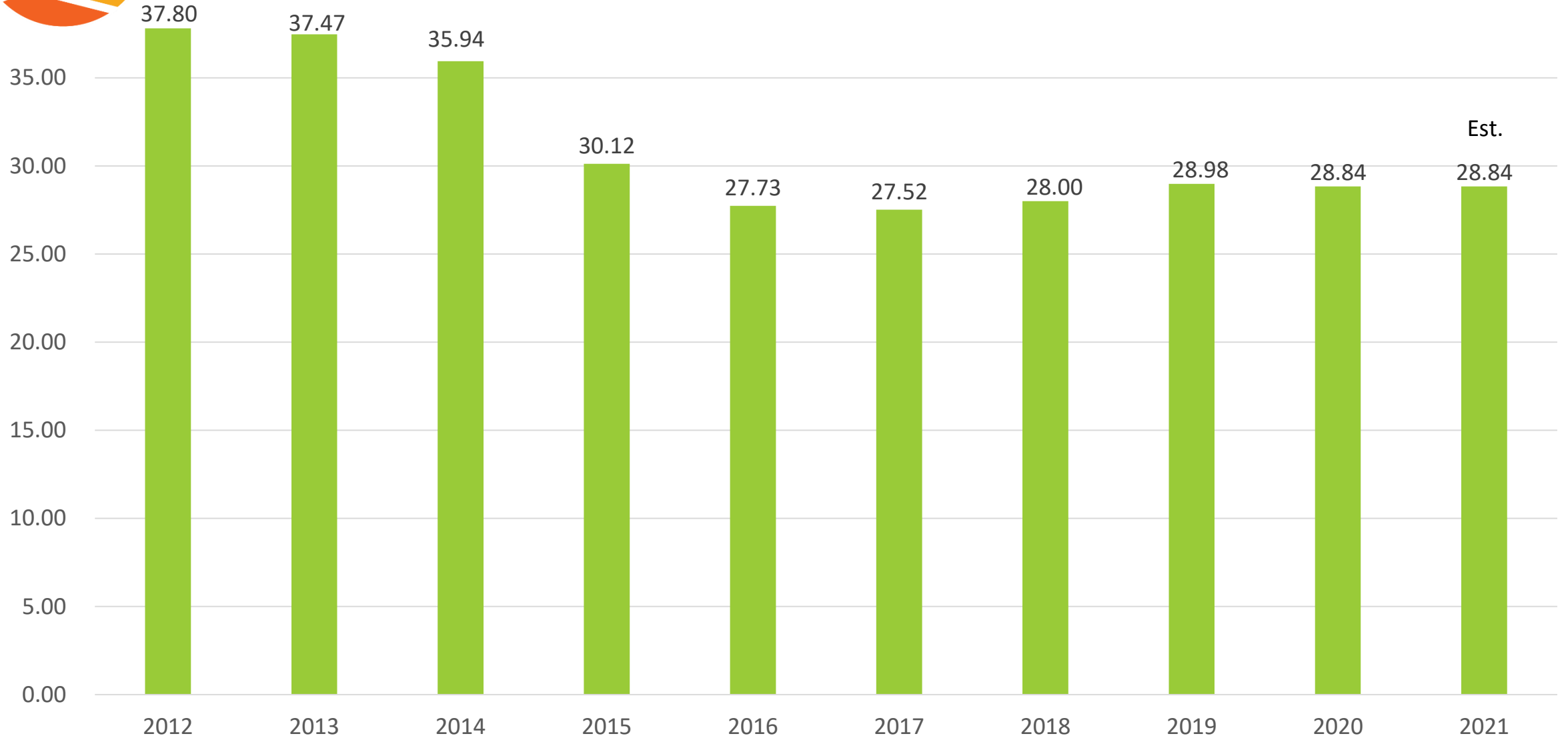
PROPERTY TAX RATE IN MILLS

Tax Year 2020 (2021 Budget)





MILL LEVIES BY TAX YEAR



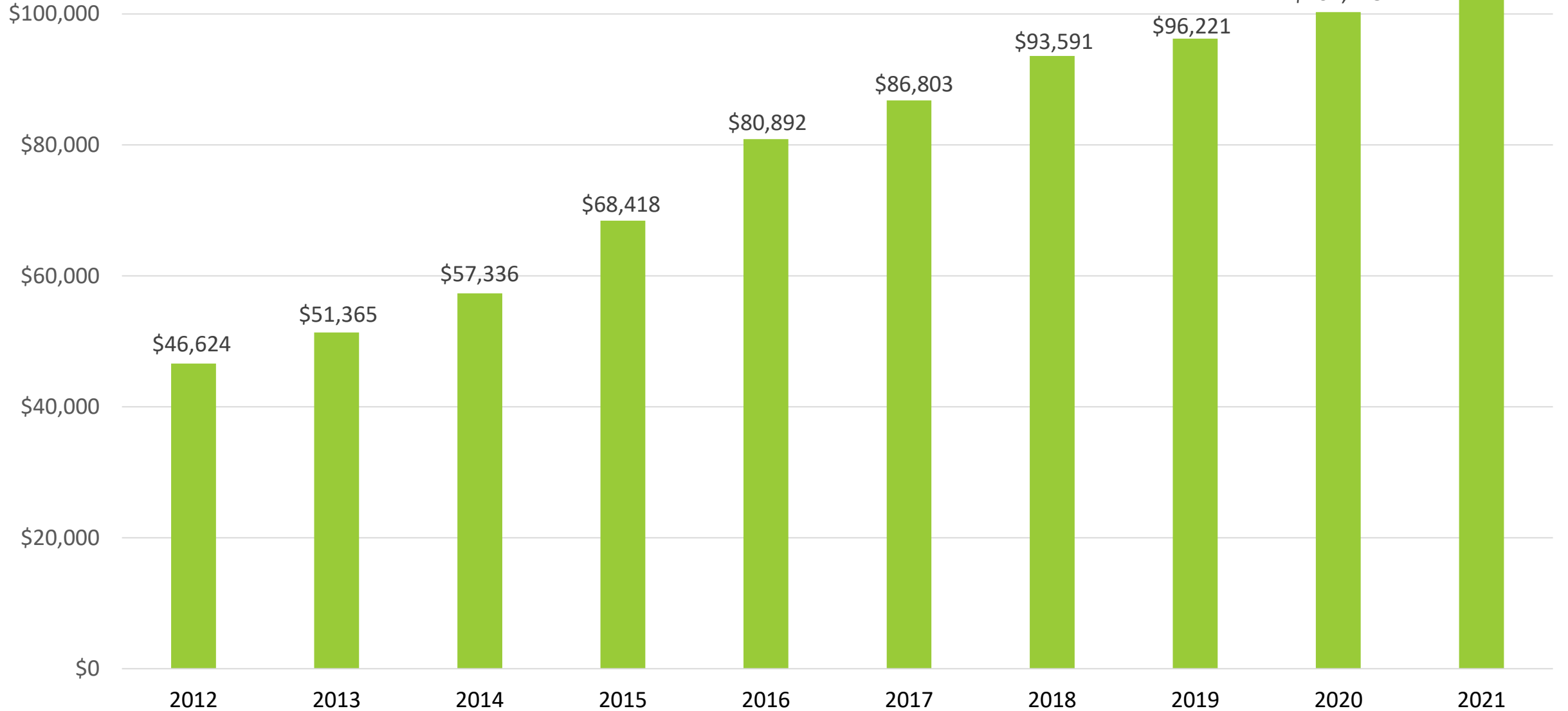


TAXABLE VALUATION & MILL COMPUTATION

| | 2020 (2021 Budget) | 2021 est. (2022 Budget) |
|--------------------------|-----------------------|----------------------------|
| TAXABLE VALUATION | \$ 101,272,877 | \$ 103,527,012 |
| VALUE OF 1 MILL | \$ 101,273 | \$ 103,527 |



VALUE OF 1 MILL BY TAX YEAR





MILL LEVY AND PROPERTY TAXES

| | MILL LEVY | | |
|---------------------------------|-------------|-------------|-----------------|
| | 2021 Actual | 2022 Budget | Mill Difference |
| General Fund | 21.37 | 22.84 | 1.47 |
| <i>(max mill levy = 38)</i> | | | |
| Special Assessments Fund | 2.49 | 1.00 | -1.49 |
| <i>(no max mill levy)</i> | | | |
| Capital Improvement Fund | 4.98 | 5.00 | 0.02 |
| <i>(max mill levy = 5)</i> | | | |
| TOTAL | 28.84 | 28.84 | 0.00 |

| | PROPERTY TAX DOLLARS | | |
|---------------------------------|----------------------|--------------|-------------------|
| | 2021 Actual | 2022 Budget | Dollar Difference |
| General Fund | \$ 2,164,563 | \$ 2,364,557 | \$ 199,994 |
| Special Assessments Fund | \$ 251,928 | \$ 103,527 | \$ (148,401) |
| Capital Improvement Fund | \$ 503,855 | \$ 517,635 | \$ 13,780 |
| TOTAL | \$ 2,920,346 | \$ 2,985,719 | \$ 65,373 |



TAXPAYER IMPACT

Existing Residential Property Valued at \$275,000 with no valuation increase

| | 2021 ACTUAL | 2022 BUDGET |
|---|----------------|----------------|
| True and Full Value | \$275,000 | \$275,000 |
| Assessed Valuation - 50% of True and Full Value | \$137,500 | \$137,500 |
| Taxable Valuation - 9% of Assessed Valuation | \$12,375 | \$12,375 |
| X Estimated Mill Levy /1,000 | 28.84 | 28.84 |
| Total Property Tax - Park District Share | \$357 | \$357 |
| Annual Park Property Tax Increase | | \$0 |

Existing Residential Property Valued at \$275,000 with a 2.4% valuation increase

| | 2021 ACTUAL | 2022 BUDGET |
|---|----------------|----------------|
| True and Full Value | \$275,000 | \$281,600 |
| Assessed Valuation - 50% of True and Full Value | \$137,500 | \$140,800 |
| Taxable Valuation - 9% of Assessed Valuation | \$12,375 | \$12,672 |
| X Estimated Mill Levy /1,000 | 28.84 | 28.84 |
| Total Property Tax - Park District Share | \$357 | \$365 |
| Annual Park Property Tax Increase | | \$8 |



FULL-TIME SALARIES AND BENEFITS - ALL FUNDS

| | 2020 | 2021 (Est.) | 2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| FT Salaries | \$ 1,268,062 | \$ 1,290,000 | \$ 1,338,000 |
| Health Insurance | \$ 359,542 | \$ 391,000 | \$ 430,000 |
| Retirement | \$ 101,372 | \$ 103,000 | \$ 107,000 |
| FICA (FT salaries) | \$ 97,007 | \$ 99,000 | \$ 103,000 |
| Total | \$ 1,825,983 | \$ 1,883,000 | \$ 1,978,000 |

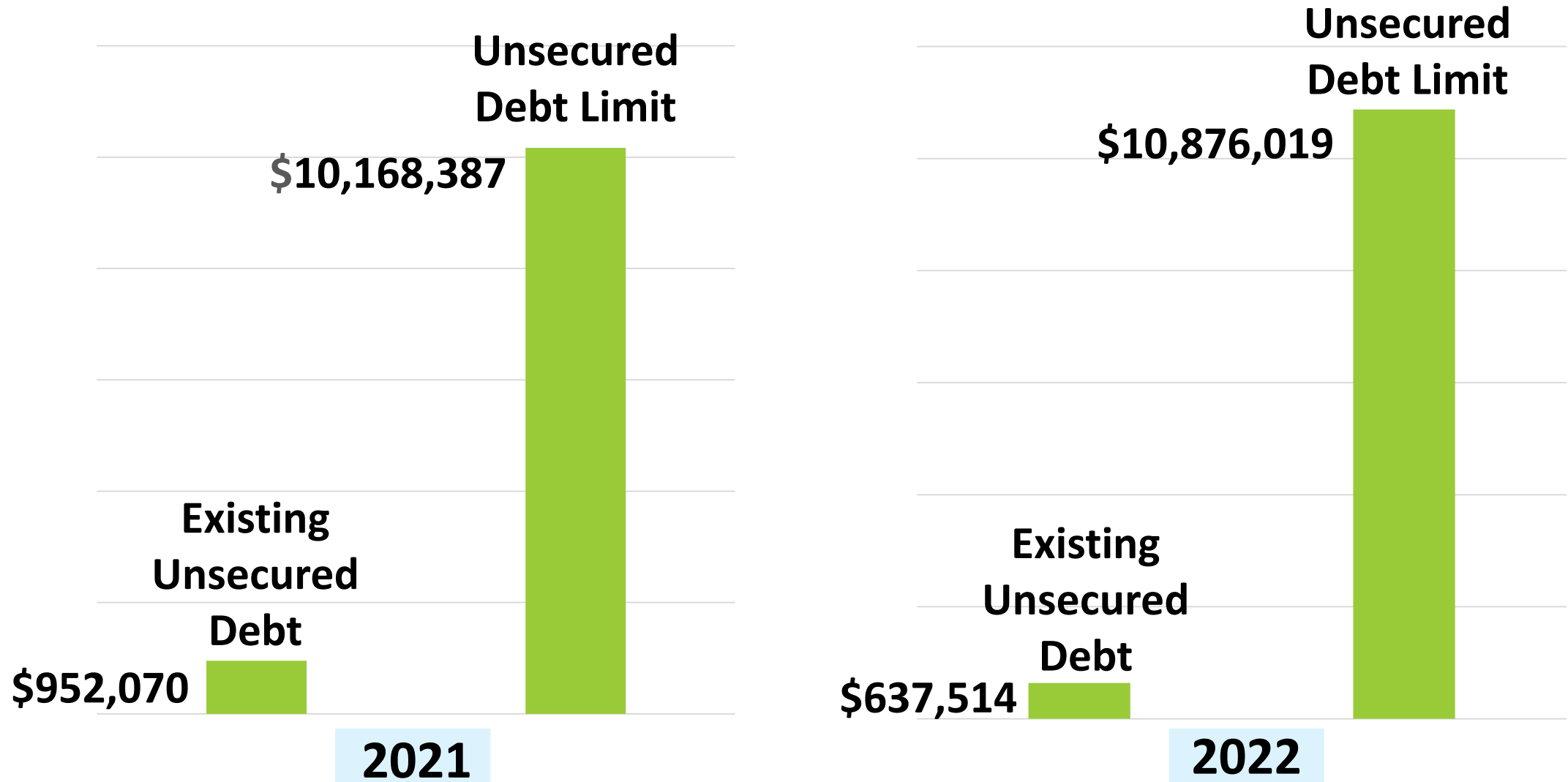
2022 Budget includes:

2% Cost of living increase and 2% merit increase



UNSECURED DEBT

Park District debt cannot exceed 1% of the taxable property within the district. (NDCC 40-49-14)



STARION SPORTS COMPLEX

PARK FACILITIES SALES TAX REVENUE BONDS

Funded through .75% Sales Tax collections

Original Payment Schedule July 2016 - September 2041

| | | |
|--------------------|----|-------------------|
| Total Principal | \$ | 22,275,000 |
| Total Interest | \$ | 12,806,958 |
| Total Debt Service | \$ | <u>35,081,958</u> |

When sales tax collections exceed annual debt service and reserve account requirements, additional principal payments are made.

Through August 2021:

| | | |
|---------------------------------------|----|-----------|
| Additional Principal Payments Applied | \$ | 3,955,000 |
| Est. Interest Savings to date | \$ | 2,398,000 |





GENERAL FUND

| | Budget 2021 | Budget 2022 |
|---|---------------------|---------------------|
| REVENUE | | |
| Taxes | \$ 1,986,000 | \$ 2,114,800 |
| Charges for Services | \$ 2,237,700 | \$ 2,178,300 |
| Intergovernmental | \$ 400,000 | \$ 425,000 |
| Interest | \$ 20,000 | \$ 15,000 |
| Donations/Other | \$ 69,475 | \$ 58,300 |
| Transfer In | \$ 65,600 | \$ 65,600 |
| | <u>\$ 4,778,775</u> | <u>\$ 4,857,000</u> |
| EXPENDITURES | | |
| Salaries & Wages | \$ 2,166,880 | \$ 2,099,450 |
| Benefits | \$ 711,200 | \$ 761,350 |
| Insurance | \$ 106,600 | \$ 116,000 |
| Adminstration | \$ 471,570 | \$ 1,360,650 |
| Park Operations | \$ 259,552 | \$ 267,700 |
| Sports Complex | \$ 240,200 | \$ 254,350 |
| All Seasons Arena | \$ 46,200 | \$ 50,400 |
| Golf Operations | \$ 684,600 | \$ 722,550 |
| Mandan Aquatic Center | \$ 28,400 | \$ 31,450 |
| Recreation Programming | \$ 89,400 | \$ 93,100 |
| | <u>\$ 4,804,602</u> | <u>\$ 5,757,000</u> |
| Excess of Revenue Over (Under) Expenditures | \$ (25,827) | \$ (900,000) * |

*\$900,000 from cash reserves for new Park Shop Maintenance Building



SPECIAL ASSESSMENTS FUND

| | Budget 2021 | Budget 2022 |
|---|------------------------|------------------------|
| REVENUE | | |
| Taxes | \$ 217,500 | \$ 92,500 |
| Interest | \$ 800 | \$ 1,000 |
| Other | \$ 28,600 | \$ 10,000 |
| | <u>\$ 246,900</u> | <u>\$ 103,500</u> |
| EXPENDITURES | | |
| Special Assessments | \$ 166,000 | \$ 170,000 |
| | <u>\$ 166,000</u> | <u>\$ 170,000</u> |
| Excess of Revenue Over (Under) Expenditures | <u>\$ 80,900</u> | <u>\$ (66,500)</u> |



CAPITAL IMPROVEMENT FUND

| | Budget 2021 | Budget 2022 |
|--|-------------------|-------------------|
| REVENUE | | |
| Taxes | \$ 443,000 | \$ 459,000 |
| Exclusive Pop Agreement | \$ 44,750 | \$ 44,750 |
| Other | \$ - | \$ 16,667 |
| Interest | \$ 4,000 | \$ 4,000 |
| | <u>\$ 491,750</u> | <u>\$ 524,417</u> |
| EXPENDITURES | | |
| Transfer Out | \$ 65,600 | \$ 65,600 |
| Equipment | \$ 256,000 | \$ 325,000 |
| Projects | \$ 157,050 | \$ 85,000 |
| | <u>\$ 478,650</u> | <u>\$ 475,600</u> |
| Excess of Revenue Over (Under) Expenditures | <u>\$ 13,100</u> | <u>\$ 48,817</u> |



2022 CAPITAL OUTLAY

| | | |
|-------------------------------|--|------------|
| ADMINISTRATION | Updated Videos | \$ 10,000 |
| PARKS | Maintenance Mower | \$ 70,000 |
| | Softball Well | \$ 20,000 |
| | New Security and Cameras | \$ 100,000 |
| | Machine Lift | \$ 35,000 |
| | FF&E - New Operations Building | \$ 10,000 |
| RAGING RIVERS | Boiler in Maintenance Shop | \$ 10,000 |
| | Lazy River Rock Repair | \$ 20,000 |
| | Picnic Tables | \$ 5,000 |
| GOLF | Rough Mower | \$ 85,000 |
| | Irrigation Head Upgrades | \$ 15,000 |
| | Installation of Heaters | \$ 10,000 |
| STARION SPORTS COMPLEX | Floor Scrubber | \$ 10,000 |
| | Top End Compressor Overhaul | \$ 10,000 |
| FACILITIES | Park/Golf Equipment Loan - pymt 3 of 5 | \$ 65,600 |

\$ 475,600



RAGING RIVERS FUND

| | Budget 2021 | Budget 2022 |
|---|-------------------|--------------------|
| REVENUE | | |
| Charges for Services | \$ 544,000 | \$ 553,500 |
| Concessions | \$ 120,500 | \$ 120,500 |
| Other | \$ 8,900 | \$ 9,100 |
| | <u>\$ 673,400</u> | <u>\$ 683,100</u> |
| | | |
| EXPENDITURES | | |
| Wages | \$ 238,200 | \$ 242,000 |
| Operations | \$ 203,700 | \$ 198,700 |
| Miscellaneous | \$ 48,000 | \$ 48,000 |
| Improvements | \$ - | \$ 11,000 |
| Transfer Out - Bond pymt | \$ 174,000 | \$ 256,000 |
| | <u>\$ 663,900</u> | <u>\$ 755,700</u> |
| | | |
| Excess of Revenue Over (Under) Expenditures | <u>\$ 9,500</u> | <u>\$ (72,600)</u> |



REFUNDING IMPROVEMENT BONDS 2021 FUND

| | <u>Budget 2021</u> | <u>Budget 2022</u> |
|---|------------------------|------------------------|
| REVENUE | | |
| Transfer In | \$ 174,000 | \$ 256,000 |
| | <u>\$ 174,000</u> | <u>\$ 256,000</u> |
| EXPENDITURES | | |
| Principal | \$ 150,000 | \$ 250,000 |
| Interest | \$ 22,925 | \$ 4,800 |
| Service Charges | \$ 1,075 | \$ 1,200 |
| | <u>\$ 174,000</u> | <u>\$ 256,000</u> |
| Excess of Revenue Over (Under) Expenditures | <u>\$ -</u> | <u>\$ -</u> |



CONSTRUCTION FUND

| | Budget 2021 | Budget 2022 |
|---|------------------------|------------------------|
| REVENUE | | |
| Donations | \$ - | \$ 80,000 |
| Loan Proceeds | \$ - | \$ 1,000,000 |
| Transfer In | \$ - | \$ 900,000 |
| | <u>\$ -</u> | <u>\$ 1,980,000</u> |
| EXPENDITURES | | |
| Improvements | \$ - | \$ 1,900,000 |
| Other | \$ - | \$ 80,000 |
| | <u>\$ -</u> | <u>\$ 1,980,000</u> |
| | | |
| Excess of Revenue Over (Under) Expenditures | <u>\$ -</u> | <u>\$ -</u> |



VISION FUND

| | Budget 2021 | Budget 2022 |
|--|------------------|------------------|
| REVENUE | | |
| Pledges/Donations (Contributions Receivable) | \$ 62,500 | \$ 62,500 |
| | <u>\$ 62,500</u> | <u>\$ 62,500</u> |
| EXPENDITURES | | |
| Engineering & Planning | \$ - | \$ - |
| Improvements | \$ - | \$ - |
| | <u>\$ -</u> | <u>\$ -</u> |
| | | |
| Excess of Revenue Over (Under) Expenditures | <u>\$ 62,500</u> | <u>\$ 62,500</u> |



BUDGET CALENDAR

**By August 10
2021**

Provide a copy of the preliminary 2022 budget statement and notice of public budget hearing date to the Morton County Auditor.

**By August 31
2021**

The Morton County Treasurer will provide a written notice to the owner of each parcel of taxable property with the total estimated property tax, based on the preliminary 2022 budget statement, and the date, time, and location of the public budget hearing.

**September 13
2021**

Park District public budget hearing at 5:30 pm at Mandan City Hall. Park Board will pass Ordinance 1053 approving the 2022 Budget and Certificate of Levy.

**September 14
2021**

Provide a certified copy of the levy as adopted and a certified copy of the 2022 Budget to the Morton County Auditor.

THE PRELIMINARY BUDGET WILL BE POSTED ON THE PARK DISTRICT'S WEBSITE:

www.mandanparks.com