



Preliminary 2023 Budget

8.8.2022



2023 BUDGET RECAP BY FUND

	REVENUE	EXPENDITURES	DIFFERENCE
GENERAL FUND	\$ 5,995,000	\$ 5,995,000	\$ -
PARK'S SHARE OF SPECIAL ASSESSMENTS FUND	\$ 172,200	\$ 172,200	\$ -
GENERAL OBLIGATION BOND FUND	\$ 105,000	\$ 105,000	\$ -
CAPITAL IMPROVEMENT FUND	\$ 569,750	\$ 650,400	\$ (80,650)
RAGING RIVERS FUND	\$ 697,100	\$ 772,700	\$ (75,600)
REFUNDING IMPROVEMENT BONDS OF 2021 FUND	\$ 250,000	\$ 250,000	\$ -
CONSTRUCTION FUND	\$ 51,400	\$ 51,400	\$ -
VISION FUND	\$ 62,500	\$ -	\$ 62,500
TOTAL ALL FUNDS	\$ 7,902,950	\$ 7,996,700	\$ (93,750)



FULL-TIME SALARIES AND BENEFITS

	<u>2021 Actual</u>	<u>2022 (Est.)</u>	<u>2023 Budget</u>
FT Salaries	\$ 1,288,773	\$ 1,305,000	\$ 1,476,500
Health Insurance	\$ 372,727	\$ 288,000	\$ 356,500
Health Savings Accounts	\$ -	\$ 50,000	\$ 50,100
Retirement	\$ 103,080	\$ 105,000	\$ 118,500
FICA (FT salaries)	\$ 98,591	\$ 100,000	\$ 113,000
Total	\$ 1,863,171	\$ 1,848,000	\$ 2,114,600



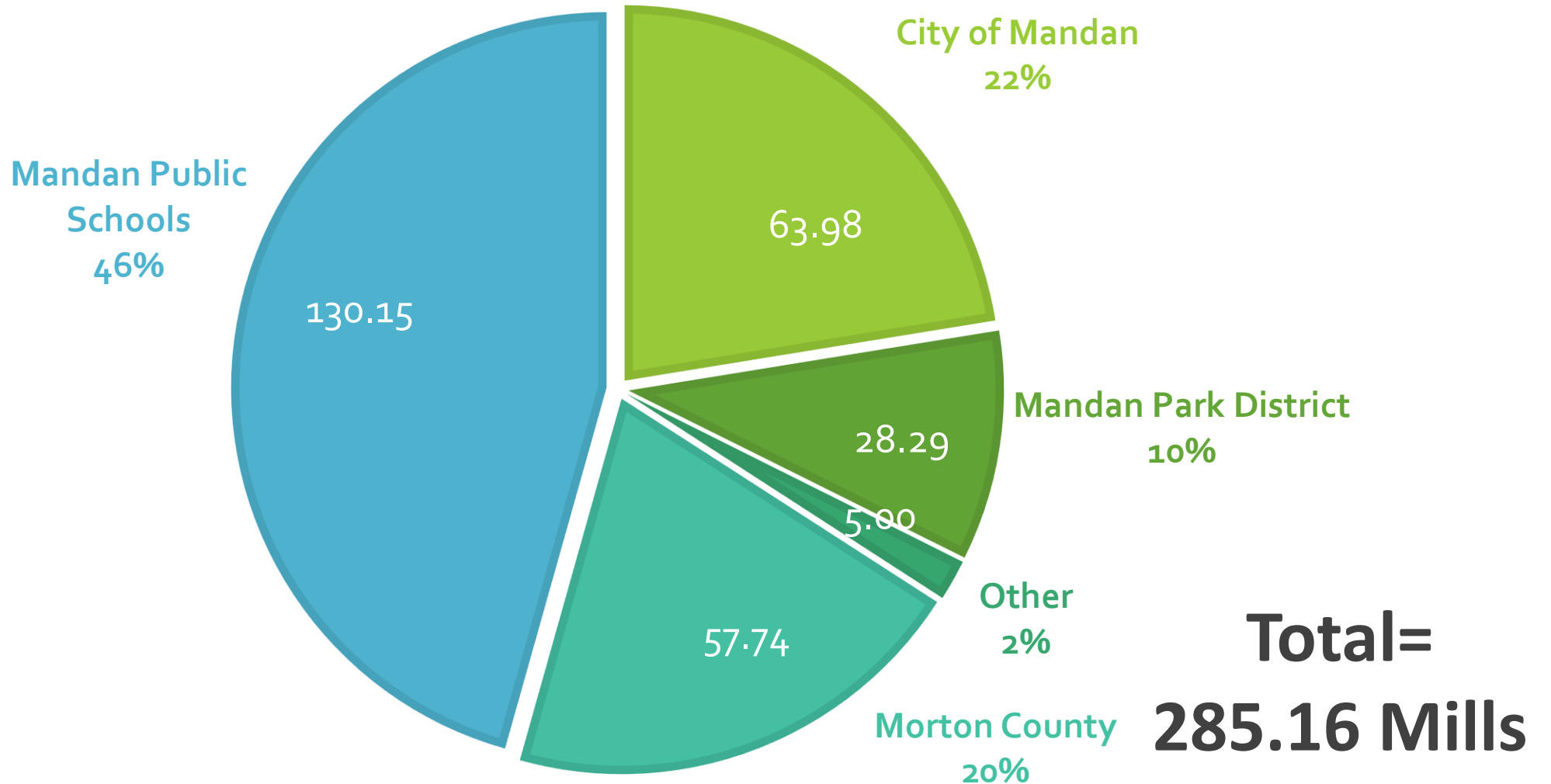
2023 CAPITAL OUTLAY

ADMINISTRATION	Accounting Software Upgrade	\$ 50,000
	Website Upgrade	\$ 15,000
PARKS	Youth Ball Diamond Fencing	\$280,000
	Legion Park Playground	\$ 90,000
	Dump Truck	\$ 40,000
	Legion Park Shingles/Fascia/Soffit	\$ 25,000
	Demo Property near Ballpark	\$ 20,000
	Soccer Well	\$ 20,000
RAGING RIVERS	Tubes and Lounge Chairs	\$ 20,000
	Replace Boiler in Bathhouse	\$ 10,000
	Replace Picnic Tables	\$ 10,000
GOLF	Update Irrigation Software at Prairie West	\$ 35,000
	Replace Patio Furniture at Prairie West	\$ 15,000
STARION SPORTS COMPLEX	Seal and Paint Parking Lot	\$ 10,000
	Hockey Goal Nets	\$ 10,000
RECREATION	MAC Program -New Van	\$ 35,000
FACILITIES	Park/Golf Equipment Loan - pymt 4 of 5	\$ 65,400
		<u>\$ 750,400</u>



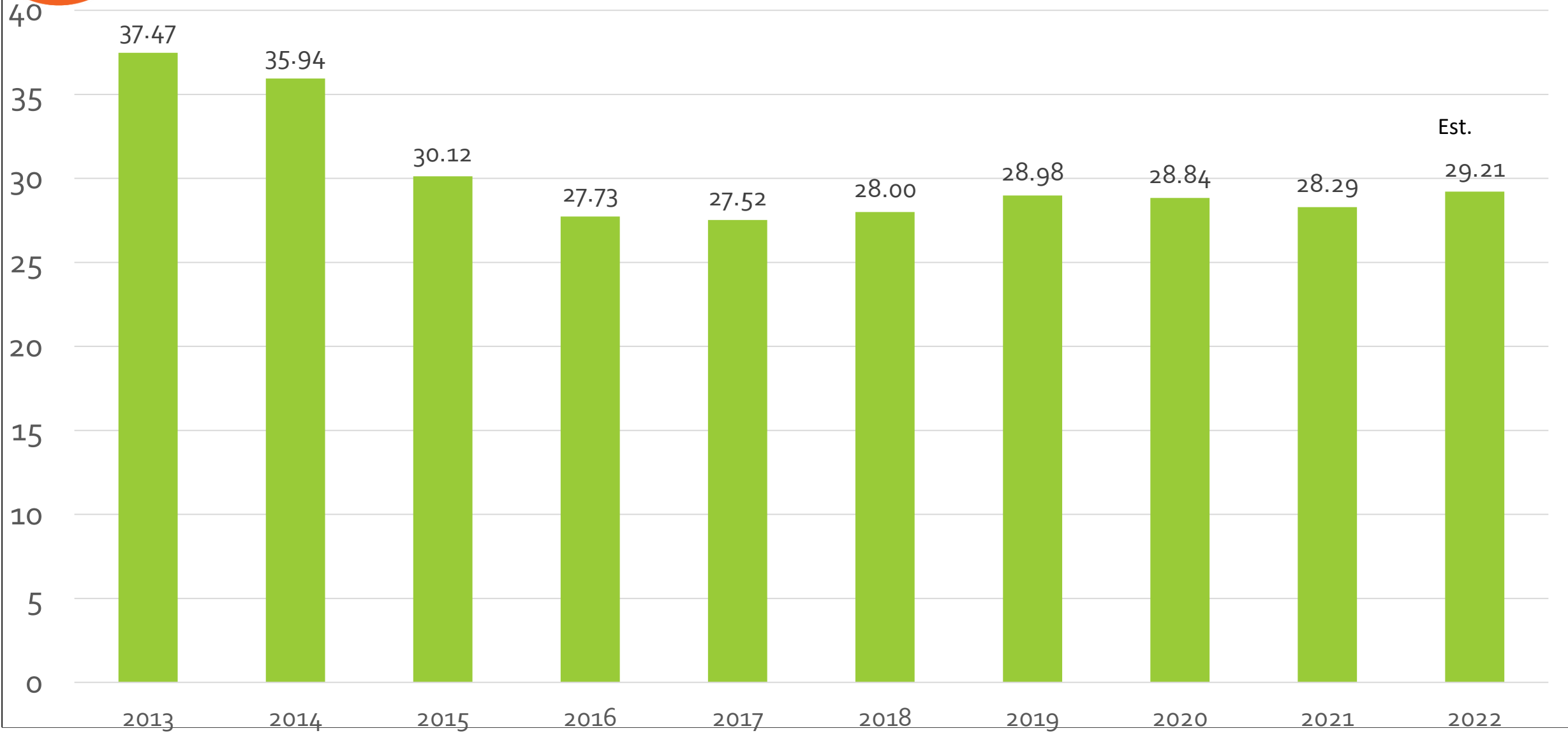
PROPERTY TAX RATE IN MILLS

Tax Year 2021 (2022 Budget)





MILL LEVIES BY TAX YEAR





MILL LEVY

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Mill Difference</u>
General Fund	22.41	21.70	-.71
Special Assessments Fund	.98	1.57	.59
General Obligation Bond Fund	.00	.94	.94
Capital Improvement Fund	4.90	5.00	.10
TOTAL MILLS	<u>28.29</u>	<u>29.21</u>	<u>.92</u>



PROPERTY TAX LEVY

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Dollar Difference</u>
General Fund	\$ 2,364,557	\$ 2,502,162	\$ 137,605
Special Assessments Fund	\$ 103,527	\$ 181,032	\$ 77,505
General Obligation Bond Fund	-	\$ 108,000	\$108,000
Capital Improvement Fund	\$ 517,635	\$ 576,535	\$ 58,900
TOTAL	<u>\$ 2,985,719</u>	<u>\$ 3,367,729</u>	<u>\$ 382,010</u>



TAXPAYER IMPACT

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

	2022 ACTUAL	2023 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	28.29	29.21
Total Property Tax - Park District Share	\$350	\$361
Annual Park Property Tax Increase		\$11



TAXPAYER IMPACT

**Existing Residential Property Valued at \$275,000
with a 9.0% valuation increase**

	2022 ACTUAL	2023 BUDGET
True and Full Value	\$275,000	\$300,000
Assessed Valuation - 50% of True and Full Value	\$137,500	\$150,000
Taxable Valuation - 9% of Assessed Valuation	\$12,375	\$13,500
X Estimated Mill Levy /1,000	28.29	29.21
Total Property Tax - Park District Share	\$350	\$394
Annual Park Property Tax Increase		\$44



BUDGET CALENDAR

**By August 10
2022**

The Park District will provide a copy of the preliminary 2023 budget statement and notice of public budget hearing date to the Morton County Auditor.

**By August 31
2022**

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 2023 budget statement, and the date, time, and location of the public budget hearing.

**September 12
2022**

The Park District will conduct a public budget hearing at 5:30 pm at Mandan City Hall. The Park Board will pass Ordinance 1054 approving the 2023 Budget and Certificate of Levy.

**September 13
2022**

The Park District will submit a certified copy of the Levy as adopted and a Certified copy of the 2023 Budget to the Morton County Auditor.

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

www.mandanparks.com