



Mandan
Parks & Recreation

Preliminary 2024 Budget

8.14.2023



2024 BUDGET RECAP BY FUND

	REVENUE	EXPENDITURES	DIFFERENCE
GENERAL FUND	\$ 6,316,700	\$ 6,303,800	\$ 12,900
PARK'S SHARE OF SPECIAL ASSESSMENTS FUND	\$ 300,750	\$ 247,000	\$ 53,750
GENERAL OBLIGATION BOND FUND	\$ 108,700	\$ 108,700	\$ -
CAPITAL IMPROVEMENT FUND	\$ 649,400	\$ 621,400	\$ 28,000
RAGING RIVERS FUND	\$ 812,300	\$ 812,300	\$ -
REFUNDING IMPROVEMENT BONDS OF 2021 FUND	\$ 253,700	\$ 253,700	\$ -
PARK FACILITIES REVENUE BONDS OF 2023	\$ 134,600	\$ 134,600	\$ -
CONSTRUCTION FUND	\$ 416,150	\$ 385,650	\$ 30,500
VISION FUND	\$ 203,000	\$ -	\$ 203,000
TOTAL ALL FUNDS	\$ 9,195,300	\$ 8,867,150	\$ 328,150



FULL-TIME SALARIES AND BENEFITS

	<u>2022 Actual</u>	<u>2023 (Est.)</u>	<u>2024 Budget</u>
FT Salaries	\$ 1,318,902	\$ 1,499,600	\$ 1,707,500
Health Insurance	\$ 285,400	\$ 320,000	\$ 410,500
HSA Accounts	\$ 41,596	\$ 44,000	\$ 56,200
Retirement	\$ 104,698	\$ 120,000	\$ 136,600
FICA (FT salaries)	\$ 100,896	\$ 115,000	\$ 130,600
Total	\$ 1,851,492	\$ 2,098,600	\$ 2,441,400



2024 CAPITAL OUTLAY

PARKS	Universal Playground Resurface	\$ 200,000
	Replace Playground – Roughrider	\$ 100,000
	Replace Picnic Tables	\$ 25,000
	Field Paint Sprayer	\$ 13,000
RAGING RIVERS	Utility Cart & Mower Replacements	\$ 30,000
	Park Equipment Upgrades (Lawn Chairs, Bathmats, Life Jackets, Picnic Tables)	\$ 20,000
GOLF	Painting and Window Replacements – PW	\$ 100,000
RECREATION	MAC Van	\$ 35,000
	Recreation Equipment Upgrades	\$ 10,000
STARION SPORTS COMPLEX	Top End Overhaul – Compressor 1	\$ 8,000
FACILITIES	Park/Golf Equipment Loan – Payment 5 of 5	\$ 65,400
	Synthetic Turf Professional Maintenance – SSC, Memorial Ballpark	\$ 15,000
TOTAL:		\$ 621,400



2024 DEBT SERVICE & SPECIAL ASSESSMENTS

MANDAN RODEO ARENA – Funded with Pledges	\$ 321,700
MANDAN TENNIS CENTER – Funded with LLC Lease	\$ 273,700
RAGING RIVERS FACILITY – Funded with Facility Fees	\$ 253,700
PARK MAINTENANCE SHOP	\$ 134,600
PARK/GOLF EQUIPMENT	\$ 65,400
AQUATIC CENTER DEHUMIDIFIER	\$ 23,900
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SPECIAL ASSESSMENTS	\$ 247,000
GO BOND	\$108,700



PROPERTY TAX LEVY

	2023 Actual	2024 Budget	Dollar Difference
General Fund	\$ 2,502,162	\$ 2,665,767	\$163,605
Special Assessments Fund	\$ 181,032	\$ 320,868	\$139,836
General Obligation Bond Fund	\$ 108,000	\$ 112,875	\$ 4,875
Capital Improvement Fund	\$ 576,535	\$ 641,735	\$ 65,200
TOTAL	\$ 3,367,729	\$ 3,741,245	\$ 373,516



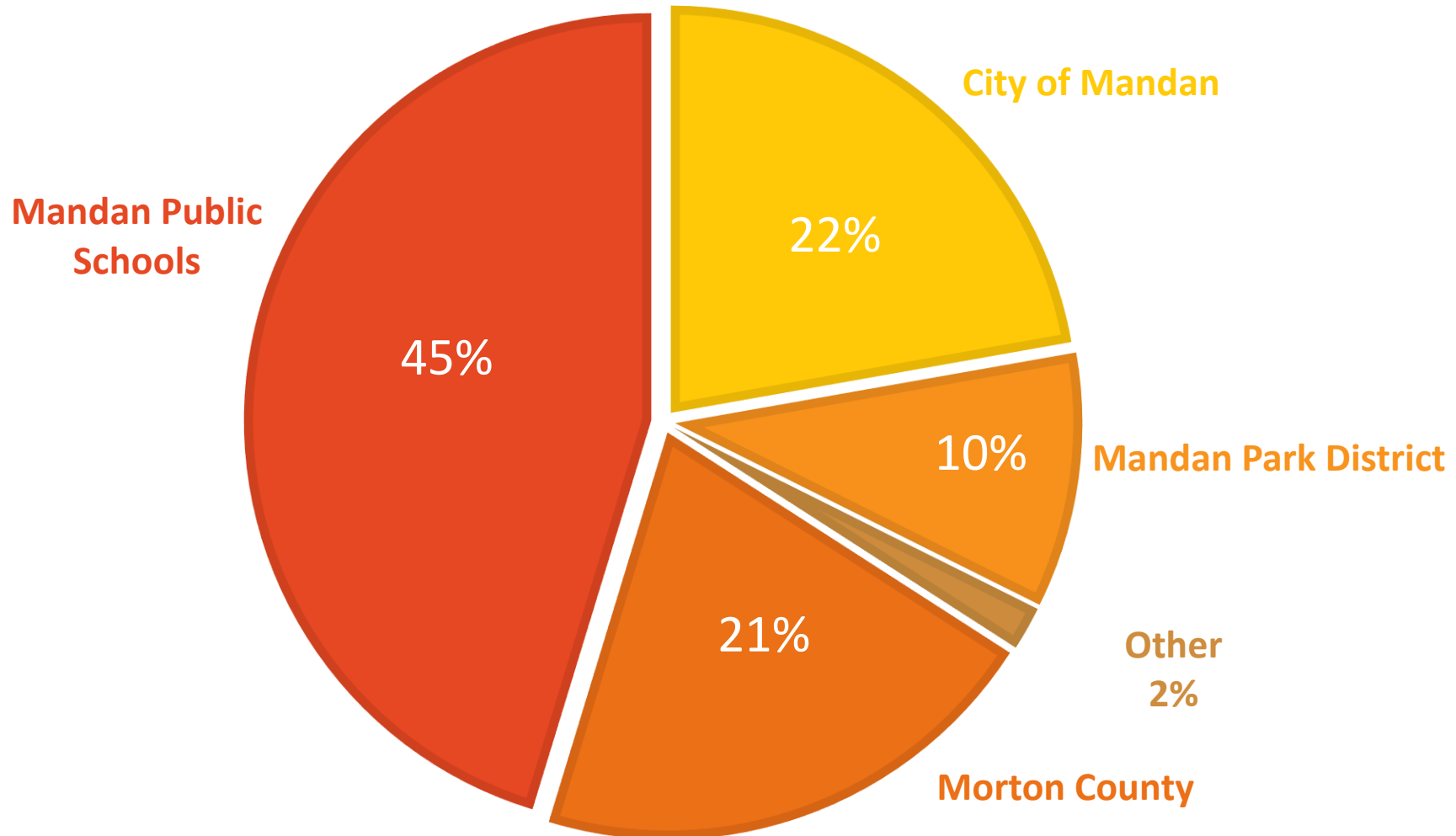
MILL LEVY

	2023 Actual	2024 Budget	Mill Difference
General Fund	21.66	20.77	(.89)
Special Assessments Fund	1.57	2.50	.93
General Obligation Bond Fund	.93	.88	(.05)
Capital Improvement Fund	4.99	5.00	.01
TOTAL MILLS	29.15	29.15	-



PROPERTY TAXES

Tax Year 2022 (2023 Budget)





TAXPAYER IMPACT

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

	2023 ACTUAL	2024 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	29.15	29.15
Total Property Tax - Park District Share	<u>\$361</u>	<u>\$361</u>
Annual Park Property Tax Increase		<u>\$0</u>



TAXPAYER IMPACT

Existing Residential Property Valued at \$275,000 with a 9.4% valuation increase

	2023 ACTUAL	2024 BUDGET
True and Full Value	\$275,000	\$300,850
Assessed Valuation - 50% of True and Full Value	\$137,500	\$150,425
Taxable Valuation - 9% of Assessed Valuation	\$12,375	\$13,538
X Estimated Mill Levy /1,000	29.15	29.15
Total Property Tax - Park District Share	<u>\$361</u>	<u>\$395</u>
Annual Park Property Tax Increase		<u>\$34</u>



BUDGET CALENDAR

**By August 10
2023**

The Park District will provide a copy of the preliminary 2024 budget statement and notice of public budget hearing date to the Morton County Auditor.

**By August 31
2023**

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 2024 budget statement, and the date, time, and location of the public budget hearing.

**September 11
2023**

The Park District will conduct a public budget hearing at 5:30 pm at Mandan City Hall. The Park Board will pass Ordinance 1055 approving the 2024 Budget and Certificate of Levy.

**September 12
2023**

The Park District will submit a certified copy of the Levy and a Certified copy of the 2024 Budget to the Morton County Auditor.

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

www.mandanparks.com