



Mandan
Parks & Recreation

Preliminary 2025 Budget

8.12.2024



2025 BUDGET RECAP BY FUND

	REVENUE	EXPENDITURES	DIFFERENCE
GENERAL FUND	\$ 6,891,950	\$ 7,252,450	\$ (360,500)
PARK'S SHARE OF SPECIAL ASSESSMENTS FUND	\$ 321,000	\$ 321,000	\$ -
GENERAL OBLIGATION BOND FUND	\$ 108,200	\$ 108,200	\$ -
CAPITAL IMPROVEMENT FUND	\$ 676,000	\$ 676,000	\$ -
RAGING RIVERS FUND	\$ 903,450	\$ 869,220	\$ 34,230
REFUNDING IMPROVEMENT BONDS OF 2021 FUND	\$ 251,420	\$ 251,420	\$ -
PARK FACILITIES REVENUE BONDS OF 2023	\$ 142,000	\$ 142,000	\$ -
CONSTRUCTION FUND	\$ 424,510	\$ 375,660	\$ 48,850
VISION FUND	\$ 272,500	\$ -	\$ 272,500
TOTAL ALL FUNDS	\$ 9,991,030	\$ 9,995,950	\$ (4,920)



FULL-TIME SALARIES AND BENEFITS

	<u>2023 Actual</u>	<u>2024 (Est.)</u>	<u>2025 Budget</u>
FT Salaries	\$ 1,496,621	\$ 1,673,550	\$ 1,833,500
Health Insurance	\$ 328,513	\$ 375,000	\$ 420,000
HSA Accounts	\$ 40,890	\$ 50,000	\$ 58,100
Retirement	\$ 116,568	\$ 132,000	\$ 149,000
FICA (FT salaries)	\$ 114,492	\$ 128,000	\$ 140,300
Total	\$ 2,097,084	\$ 2,358,550	\$ 2,600,900



2025 CAPITAL OUTLAY

RECREATION	Van - MAC	\$	50,000
ADMINISTRATION	Director's car	\$	30,000
RAGING RIVERS	Safety interior fence & two canopies	\$	100,000
FACILITIES	Front end loader for snow removal and District-wide needs	\$	140,000
	Replace heating system for upper ASA locker rooms	\$	100,000
	Transfer to Vision Fund for future equipment replacements	\$	75,000
STARION SPORTS COMPLEX	Top end overhaul on compressor	\$	16,000
	Replace three water fountains	\$	15,000
	Replace ice edger	\$	8,000
	Replace four hockey goals	\$	6,000



2025 CAPITAL OUTLAY cont.

PARKS

Repair and crack sealing - Parking lots/trails	\$ 30,000
Shingles, doors, tuckpoint block - North Softball Building	\$ 25,000
Storage shed w/electricity - Yth Baseball Complex	\$ 20,000
Add agrilime - North Softball Fields	\$ 15,000
Sprinkler clock replacement - Softball Irrigation	\$ 15,000
Field paint sprayer lease	\$ 11,000
Replace trailer for mowers	\$ 10,000
Re-coat indoor floors - Legion & Eagles Parks	\$ 5,000
Large tree removal	\$ 5,000

TOTAL:

\$676,000



2025 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	\$ 251,420
PARK MAINTENANCE SHOP	\$ 142,000
AQUATIC CENTER DEHUMIDIFIER	\$ 23,850
<hr/>	
SPECIAL ASSESSMENTS	\$ 321,000
GO BOND	\$108,200



PROPERTY TAX LEVY

	2024 Actual	2025 Budget	Dollar Difference
General Fund	\$ 2,665,767	\$ 2,848,972	\$183,205
Special Assessments Fund	\$ 320,868	\$ 342,260	\$21,392
General Obligation Bond Fund	\$ 112,875	\$ 112,250	\$ (625)
Capital Improvement Fund	\$ 641,735	\$ 684,520	\$ 42,785
TOTAL	\$ 3,741,245	\$ 3,988,002	\$ 246,757



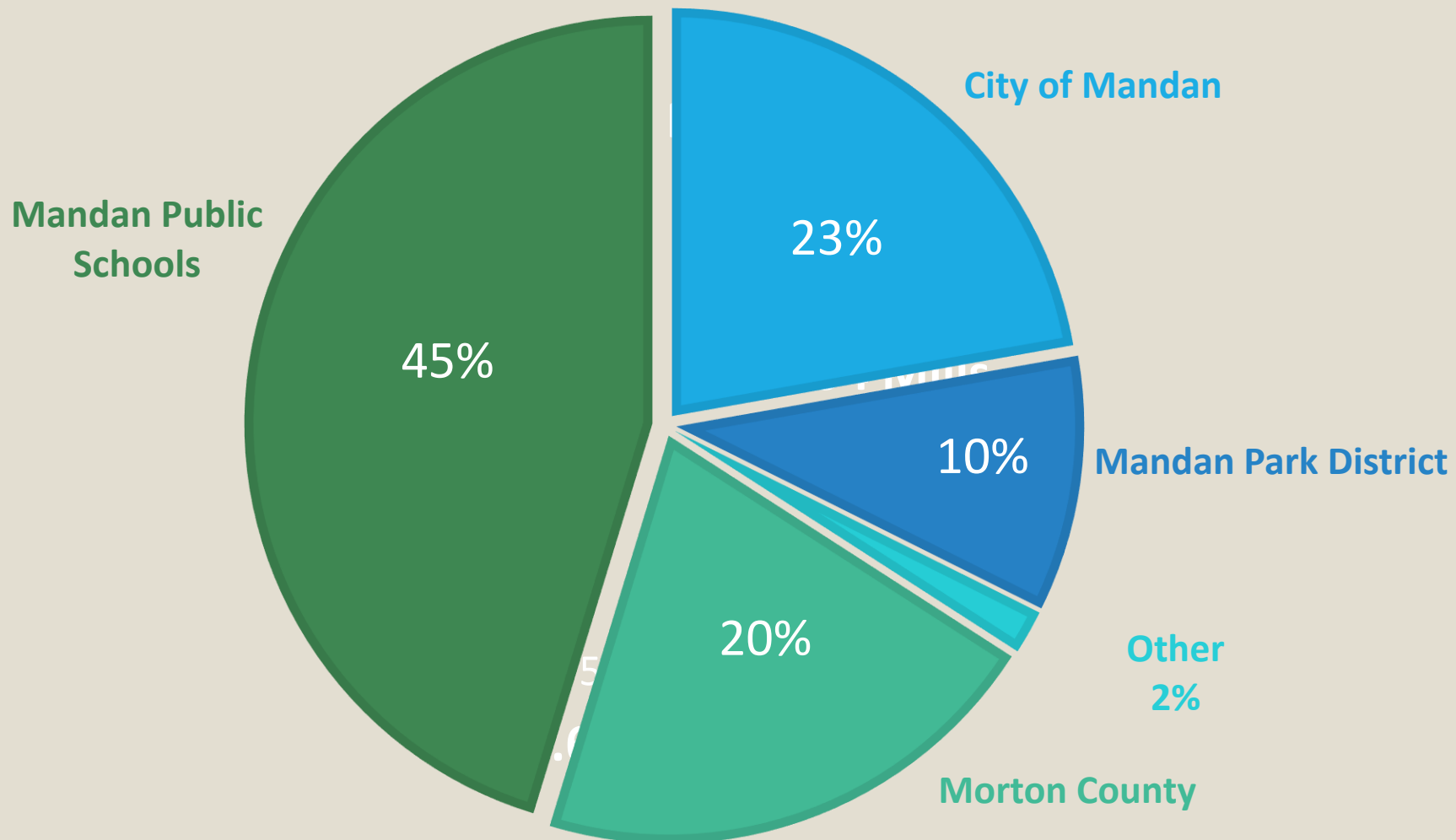
MILL LEVY

	2024 Actual	2025 Budget	Mill Difference
General Fund	20.75	20.81	.06
Special Assessments Fund	2.50	2.50	0.00
General Obligation Bond Fund	.88	.82	(.06)
Capital Improvement Fund	5.00	5.00	.00
TOTAL MILLS	29.13	29.13	-



2023 SHARE OF PROPERTY TAXES

Applied to 2024 Budget





TAXPAYER IMPACT

Existing Residential Property Valued at \$300,000 with no valuation increase

	2024 ACTUAL	2025 BUDGET
True and Full Value	\$300,000	\$300,000
Assessed Valuation - 50% of True and Full Value	\$150,000	\$150,000
Taxable Valuation - 9% of Assessed Valuation	\$13,500	\$13,500
X Estimated Mill Levy /1,000	29.13	29.13
Total Property Tax - Park District Share	\$393	\$393
Annual Park Property Tax Increase		\$0



TAXPAYER IMPACT

Existing Residential Property Valued at \$300,000 with a 5% market increase

	2024 ACTUAL	2025 BUDGET
True and Full Value	\$300,000	\$315,000
Assessed Valuation - 50% of True and Full Value	\$150,000	\$157,500
Taxable Valuation - 9% of Assessed Valuation	\$13,500	\$14,175
X Estimated Mill Levy /1,000	29.13	29.13
Total Property Tax - Park District Share	<u>\$393</u>	<u>\$413</u>
Annual Park Property Tax Increase		<u>\$20</u>



BUDGET CALENDAR

**By August 10
2024**

The Park District will provide a copy of the preliminary 2025 budget statement and notice of public budget hearing date to the Morton County Auditor.

**By August 31
2024**

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 2025 budget statement, and the date, time, and location of the public budget hearing.

**September 9
2024**

The Park District will conduct a public budget hearing at 5:30 pm at Mandan City Hall. The Park Board will pass Ordinance 1056 approving the 2025 Budget and Certificate of Levy.

**September 10
2024**

The Park District will submit a certified copy of the Levy and a Certified copy of the 2025 Budget to the Morton County Auditor.

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

www.mandanparks.com