



**MANDAN PARK BOARD  
ANNUAL BUDGET RETREAT  
Minutes**

July 29, 2024

President Meschke called the annual budget retreat to order at 4:00pm at Mandan Park District administrative office.

**Attendees:**

**Park Commissioners:** President Meschke, Vice President Mehlhoff, Commissioner Froehlich, Commissioner Mudder and, Commissioner Scott.

**Park Staff:**

Director Higlin and Accounting Manager Welch

1) Board policies –

- Vision Fund- Director Higlin presented the language on the Vision Fund Policy effective July 19, 2020. The purpose of the Vision Fund is to designate restricted funds for future long-term repairs to Park District facilities. These funds will be dedicated to a specific facility or project that requires board approval prior to expending these funds. Currently, the following revenue sources will be deposited in the Vision Fund and current fund balance:
  1. Naming rights for Starion Sports Complex from Starion Financial- \$292,042.38
  2. All the field rentals at Veterans Memorial Ballpark at BNC Field per the agreement with the MBC for turf replacement- \$5,599.93
  3. PWGC Maintenance Building- \$352,725.43
  4. Park Development Fees- \$230,333.77
  5. Mandan Tennis Center- \$101,816.95
  6. Baseball Booster-\$21,194.82

Director Higlin recommended approval to create a line item to transfer \$75,000 annually for future equipment purchases to avoid having to finance in the future. Motion Commissioner Scott and seconded by Commissioner Mudder to approve transferring \$75,000 annually to the Visitors Fund for future equipment purchases for golf and park operations.

Director Higlin recommended transferring Baseball Booster Funds from the Visitor Fund to the Faris Field Construction project in the amount of \$ 21,194.82. Motion by Commissioner Scott and seconded by Commissioner Mudder to transfer \$21,194.82 to the Faris Field Construction project. Motion passes 5-0.

- 35% Gen Fund Balance- Director Higlin presented the general fund policy. NDCC 15-15-27 limits year-end carryover fund balances to 75% of the current annual appropriation other than debt retirement. The Park Administrative Portfolio recommends a minimum unrestricted cash balance of 35% of general fund operating expenses as a guideline. To deficit spending below 35% it requires a roll-call vote of Park Commissioners to expend these dollars.

2)) Accounting Manager Welch presented 2025 budget highlights and recap of the budget.

- 2023 Mill value (for 2024 property tax collections): \$128,464
  - Estimated 2024 Mill value (for 2025 property tax collections): **\$136,904**
- Increase of \$8,440

NDCC 57-15-01 states: “For purposes of communicating with the public and comparing the amount levied in the current taxable year to the amount levied in the preceding taxable year, taxing districts shall express levies in terms of dollars rather than mills.”

	Actual dollars levied for 2024	Projected dollars levied for 2025	incr (decr)
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
	3,741,245	3,988,002	246,757

**SPECIAL ASSESSMENTS**

- **New special assessments anticipated:**
  - 2024 – Street Improvement District #232 - \$52,647
  - 2024 – 19<sup>th</sup> Street Trail Phase II – District #222 - \$1,118
  - 2025 – Lower Heart River Assessment District – Est. \$42,211
  - 2025 – Street Improvement District #235 – (Lohstreter Rd) - Est. \$62,100

**Payment projections for 2025:**

- Scheduled P&I payment: \$188,676
- Pay off McClelland #213 \$ 30,476
- Pay off Lakewood #220 \$ 12,466
- Pay off Plainview #225 \$ 14,677
- Pay in full - new from 2024 - #232 \$ 52,647
- Pay in full - new from 2024 - #222 \$ 1,118
- Total: **\$300,060**

## **DEBT PAID OFF in 2024-2025**

- **2024 Park/Golf Equipment Loan** – final payment made in June 2024
  - Next 5 year equipment purchase will take place in 2025, using General Fund reserves for the entire amount of \$400,000. (Results in \$360,500 deficit spend in the 2025 General Fund budget.)
  - Also in 2025, transfer \$75,000 from the Capital Improvement Fund to the Vision Fund towards the next 5 year equipment purchase.
  - Continue this process in each year's budget, resulting in the ability to set aside funds in advance, generate interest earnings, and pay cash again in 5 years.
- **Raging Rivers Revenue Bond** – payoff May 2025

## **2025 NEW DEBT**

- **Prairie West Maintenance Shop** (Est \$3M total cost)
  - Vision Fund balance to be used for initial design:
  - Current balance: \$352,725 + \$150,000 (end of 2024) + \$150,000 (end of 2025) = \$652,725 projected available funds
  - Secure financing for \$2.3M in late 2025/early 2026, P&I payments beginning one year later.

## **STAFF/BENEFITS**

- **3% Cost of Living adjustment** January 1, 2025, for all Full Time employees.
- **Tiered Merit increases** on employees' anniversary dates:
  - 1% - Manager and Mid-range staff/supervisors
  - 2% - Other FT Employees
- **Existing Staff pay adjustments:**
  - Andrew Van Briesen (Golf) – bring to \$60,000 at his 2025 anniversary date.
  - Sierra Jacobsmeyer (MAC) – bring to \$60,000 at her 2025 anniversary date.
- **1 New Full-Time Employee:**
  - SSC/Park Maintenance – Tucker Beechie is returning FT on 9-1-24. (originally planned for FT on 1-1-25, but now have a vacancy in Park Dept.)
- **Health Insurance Premiums:** 2.97% increase
- **Education Reimbursement:**
  - Sierra Jacobsmeyer (MAC) – Master's Degree
  - Maggie Rennecke (Payroll & Benefits) – Finish final semester of Accounting Bachelor's Degree

**OTHER**

- **State Fire & Tornado Fund** – Premium increases in 2024 of at least 25%.
  - 2023 total cost \$ 76,545
  - 2024 projected (+25% increase) \$104,117
  - 2025 budget (+5% est) \$110,000
- All facilities and program rate increases for the district were presented.

2025 Preliminary Budget Statement:

	<u>Revenue</u>	<u>Expense</u>
General Fund:	\$ 6,891,950	\$ 7,254,950
Special Assessment Fund:	\$ 321,100	\$ 321,100
GO Bond Fund:	\$ 108,200	\$ 108,200
Capital Improv. Fund	\$ 676,000	\$ 676,000
Raging Rivers Fund	\$ 903,450	\$ 869,220
Refunding Improv. Bond 2021	\$ 251,420	\$ 251,420
Park Facility Rev. Bond 2023	\$ 142,000	\$ 142,000
Construction Fund	\$ 425,510	\$ 375,660
Vision Fund	\$ 272,500	\$ 272,500

Motion by Commissioner Mudder and seconded by Commissioner Mehlhoff to approve the 2025 preliminary budget and set the public hearing for September 9, 2024. Motion passes 5-0.

Board Directives:

1. Accounting Manager Welch presented the sales tax collections. The original bond was scheduled to be paid off by 2041 and preliminary it is projected to be 2034, possible 2031 if we can recalculate the interest saving annualized.
2. Director Higlin stated that Andrew Stromme couldn't submit the preliminary greenspace ordinance language and that we will address this matter at a later date.
3. Director Higlin presented an overview of handbook changes for the following areas:

**Overtime**

Employees may be expected to work overtime from time to time as business dictates. When paying overtime, the Park District operates within the guidelines of the Fair Labor Standards Act (FLSA) and all applicable state or local wage-hour laws. Overtime pay is computed on actual hours worked over 40 in our 7-day work week. Paid leave such as: vacation, sick leave, holiday, bereavement time and jury duty do not apply toward work time. ~~Park District observed holidays will be considered hours worked when calculating overtime.~~

Exempt (salaried) employees are not paid overtime for time worked in excess of 40 hours per week. These employees may accumulate compensatory leave at an hour-for-hour rate for time worked beyond the standard workweek.

Non-Exempt (hourly) employees are paid for time worked in excess of 40 hours per week at a rate of one and one-half times their regular pay rate.

#### **Platinum Card Members:**

##### **Retired Employees**

Full-time employees who, upon retirement, meet the rule of 85 (age + years of service = 85) and their spouses shall receive a lifetime "Platinum Card" allowing them free use of all Park District programs and facilities.

##### **Board of Commissioners**

During the term of which an individual serves as commissioner for the Mandan Park District, the Commissioner, including the spouse and dependents, receive free use of all MPD programs and facilities. Lifetime usage is awarded only to those that are elected to a 2<sup>nd</sup> term, whether consecutively or not, and serve at least one full year of that 2<sup>nd</sup> term. All past and present (as of 01/01/18) MPD Commissioners are grandfathered into this policy and receive the lifetime benefit of programs and facility usage for themselves and their spouse (dependents are not eligible for lifetime benefits). Any exceptions to this policy must be presented by the MPD Executive Director and approved by the majority of the MPD Commissioners.

##### **Facility and Program Definitions of free use:**

The following facilities are free to Retired Employees and Commissioners who served at least one year in the 2<sup>nd</sup> term.

- Prairie West and Mandan Municipal Golf Course-
  - Free membership, cart use, and range balls.
- Raging Rivers-
  - Free membership
- Starion Sports Complex-
  - Free public skate
- All Seasons Arena-
  - Free access to park district events and programs.
- Aquatic Center-
  - Free membership and swim classes
- Adult Sports
  - Free registration for all adult programs offered by the Park District.

##### **GOLD CARD MEMBERS:**

Corporate/Individual Donors:

Businesses or individuals who donated to the Prairie West Golf Course fundraiser was given gold cards and will receive a (1) free membership annually. The business or corporation must designate one individual. If a corporation sells or closes their business, the pass is non-transferable. Individuals who pass away are not allowed to transfer their gold card.

All overtime work must be approved in advance by the supervisor. Employees are responsible for the accuracy of their timecards.

### **Holidays**

Full-time employees are eligible for ten holidays at regular pay. These hours will not be considered actual hours worked and therefore will not be included in the computation of overtime pay for that week's timecard.

If a holiday falls on Saturday or Sunday, the preceding Friday or following Monday, respectively, is considered the holiday. If a holiday falls during an employee's paid absence (ie, vacation or sick leave), the holiday will not be counted as a vacation or sick leave day.

Non-exempt full-time employees that are required to work on a holiday will be paid time and a half for their actual hours worked in addition to the 8 hours of holiday time at regular pay.

Exempt full-time employees that are required to work on a holiday will be given equal time back as vacation to be used at a later date.

### **Bonus Days**

Full-time employees are eligible for 2 bonus days per year at regular pay. These hours will not be considered actual hours worked and therefore will not be included in the computation of overtime pay for that week's timecard.

Employees are expected to use these bonus days as follows:

- 1 bonus day to be used the Friday after Thanksgiving; and
- 1 bonus day to be used on Christmas Eve: however,
  - When Christmas Eve falls on Saturday, the preceding Friday is considered the bonus day.
  - When Christmas Eve falls on Sunday, December 26<sup>th</sup> will be considered the bonus day.
  - When Christmas Eve is declared to be a holiday by the President, Governor or Board of Commissioners, the next working weekday will be considered the bonus day.

Non-exempt full-time employees that are required to work on a bonus day will be paid time and a half for their actual hours worked in addition to the 8 hours of bonus day at regular pay.

Exempt full-time employees that are required to work on a bonus day will be given equal time back as vacation to be used at a later date.

Vacation hours will not be considered actual hours worked and therefore will not be included in the computation of overtime pay for that week's timecard.

Vacation will be paid out at the time it is taken. Employees are encouraged to take at least 80 hours of vacation each year. Vacation must be taken in increments of ½ hour or more, but not more than 80 hours at one time. The Park District reserves the right to reject vacation requests and change scheduled vacations based upon business necessity. Employees should use discretion when scheduling vacations during certain weeks of the year.

Employees with unused vacation are allowed to carry a maximum of 240 hours of vacation forward as of March 31<sup>st</sup> each year.

An employee's total hours worked plus their vacation requests shall not surpass the maximum 40 hour work week.

Upon termination of employment for any reason, an employee will be paid for accrued vacation prorated through the last day of work. In the event of the employee's death, earned, unused vacation time will be paid to the employee's estate or designative beneficiary.

- **Sick Leave**

Full-time employees are eligible for paid sick leave benefits at the following rate:

<b>Eligibility</b>	<b>Monthly Accrual</b>	<b>Annual Sick Leave</b>	<b>Maximum Accrual</b>
Upon Employment	8 hours	12 days	Unlimited

Sick leave hours will not be considered actual hours worked and therefore will not be included in the computation of overtime pay for that week's timecard.

### **Compensatory Leave**

The Mandan Park Board of Commissioners will determine annually during the budget process to consider offering compensatory leave in exchange for overtime pay.

### **Leave Donation Policy**

**PURPOSE & SCOPE:** Employees may donate vacation leave and sick leave to other park district employees. Employees may also request to receive donated vacation leave or sick leave.

### **DEFINITIONS**

☐ Household members: means those people who reside in the same home, who have reciprocal duties to and do provide financial support for one another. This term includes foster children and legal wards, even if they do not live in the household. The term does not include persons sharing the same general house when the living style is primarily that of a dormitory or commune.

☐ Relative of the employee is limited to the spouse, child, stepchild, grandchild, grandparent, or parent of an employee.

☐ Severe or extraordinary: means serious, extreme, or life threatening. These terms do not include conditions associated with normal pregnancy.

☒ Park District employee: means a permanent employee with over six months of full time employment continuous service with the park district. It does not include employees in probationary status. Seasonal or part time employees are not included.

## **POLICY**

Vacation Leave: A park district employee may donate vacation leave to another park district employee who is suffering from or has a relative or household member suffering from an extraordinary or severe illness, injury, impairment, or physical or mental condition that has caused or is likely to cause the employee to take leave without pay or terminate employment.

Sick Leave: A park district employee may donate sick leave to a fellow park district employee who is suffering from an extraordinary or severe illness, injury, impairment, or physical or mental condition that has caused or is likely to cause the employee to take leave without pay or terminate employment.

A park district employee may donate vacation leave or sick leave to another park district employee, only pursuant to the following conditions:

- ☒ The receiving employee has exhausted, or will exhaust, all vacation leave, sick leave, and compensatory leave due to an illness, injury, impairment, or physical or mental condition, that is of an extraordinary or severe nature, and involves the employee, a relative of the employee, or a household member of the employee.
- ☒ The condition has caused, or is likely to cause, the receiving employee to go on leave without pay or terminate employment.
- ☒ The donating employee donates leave in full-hour increments. The donating employee must retain a vacation and sick leave balance of at least forty (40) hours and may not donate more than two days (16 hours) of the employee's vacation or sick leave balance.

A park district employee is eligible to receive donated leave pursuant to the following conditions:

- ☒ The Executive Director determines that the employee meets the criteria described in this section.
- ☒ The employee has abided by park district policies regarding the use of vacation leave and/or sick leave.
- ☒ The employee's use of donated leave, including both vacation and sick leave, does not exceed two (2) months in any twelve (12) month period.

### **Donated Leave Conditions:**



☒ The Executive Director shall require the employee to submit, prior to approval or disapproval, a medical certificate from a licensed physician or health care practitioner verifying the severe or extraordinary nature and expected duration of the condition.

☒ Donated vacation leave is transferable between employees in different departments.

☒ One hour of donated vacation leave or sick leave must be regarded as one hour of donated leave for the recipient.

☒ Any donated leave may only be used by the recipient for the purposes specified in this section and is not payable in cash.

☒ All forms of paid leave available for use by the recipient must be used prior to using donated leave.

☒ Any donated leave not used by the recipient during each occurrence as determined by the Executive Director may be retained by the recipient.

☒ All donated leave must be given voluntarily. No park district employee may be coerced, threatened, intimidated, or financially induced into donating leave for purposes of the leave donation program. Donors' names and amount of donation will be kept confidential.

**PROCEDURE:** Employees requesting donated leave or employees who wish to donate leave must use the applicable forms – Request for Donated Leave or Leave Donation Form.

Full-time employees may be permitted compensatory leave at the discretion of the manager. All compensatory leave is time off in lieu of payment for overtime pay. Compensatory time will be granted only for actual hours worked in excess of the standard 40-hour work week. Full-time exempt employees may accumulate compensatory leave at an hour-for-hour rate and full-time non-exempt employees at a rate of time and one-half for each hour worked.

2) Director Higlin presented the following contracts:

- 2025-2029 Bismarck Mandan Stock Car Association (BMSCA). The recommendation is to increase annual lease payments to \$25,000 and increase \$500 annually along with 10% gross fee of alcohol and concessions sales. Director Higlin stated that we will be meeting with the BMSCA, and we will bring a final draft before the end of the year.
- 2025-2027 Horse & Saddle Lease agreement. Currently we charge \$500 for the season, it is recommended that we charge \$250 per event for 2025-2027.

3) Director Higlin updated the board on the proposed "Pump Track" and stated that the group are still researching and will bring forward a proposal and budget this fall. Director Higlin reminded the board that August 6 is the bid opening on the boat ramp. We had a July 29 pre-bid meeting, and six contractors were in attendance.

4) Director Higlin tabled discussion on the indoor pool as nothing new to report with the status of the new high school. Director Higlin did recommend keeping the Raging Rivers Fund in place even though we are

scheduled to pay off the debt in 2025. This will allow us to maintain upcoming profits and dedicate them to future improvements to the park.

5) Director Higlin updated the board on August 1, 2024, that the Park District will be responsible for staffing the All Seasons Arena moving forward. The current contract between the Mandan Public Schools and Park District expires July 31, 2024, and the revised contract will run August 1, 2024-Dec. 31, 2024. Director Higlin stated that once the school leaves the All Seasons Arena all user groups or coaches camps will be charged the rate that was approved in the 2025 budget. In the past, high school coaches were allowed to use the All Seasons Arena for free since they were affiliated with the school district. Director Higlin stated that the Mandan Wrestling Club will lease the upper level for \$1,000 per month and we will have a three year agreement.

6). Director Higlin presented the fencing upgrades for the go kart track and recommended approval for the \$2,500 matching grant to complete the fence in 2024. Motion by Commissioner Mudder and seconded by Commissioner Froehlich to approve the \$2,500 matching grant request for fencing upgrades at DCP for the go karts.

Director Higlin met with the Mandan Soccer Club last month as they need to expand their field space since their numbers are growing. To accommodate the space needs at our current soccer fields, the plan is to move all high school soccer to the Starion Sports Complex. Currently spring soccer is already held at Starion Sports Complex and in the fall of 2025 high school will be moved to the Starion Sports Complex which allows Mandan Public Schools one year to schedule games/practices that interfere with football and track.

7). Director Higlin updated the board on the feasibility study of the proposed new Golf Maintenance Building with a range of \$2.4 million to \$2.8 million. Director Higlin discussed options to expand the existing maintenance shop vs. constructing new. The board wanted to bid on the project and determine our options once we see bids in the spring. If bids come back too high, we can reject bids and wait until next year or decide on expanding on existing shop.

Director Higlin discussed discounted green fees and cart fees for the Mandan Parks and Recreation Foundation Scramble. Motion by Commissioner Scott and seconded by Commissioner Mudder to approve half price green fees and carts to the Foundation Golf Tournament.

Director Higlin presented the Lower Heart Water Resource District proposed improvements to the levee adjacent to Mandan Municipal GC. Director Higlin shared his concerns with option one which is a seepage berm vs. a cut wall in the levee. The board recommended a cut wall but wanted a comparison of each option to determine the financial impact on the taxpayers.

Motion to adjourn at 6:00pm pm by Commissioner Mudder and seconded by Commissioner Froehlich.

*Cole Higlin*

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Cole Higlin  
Clerk, Mandan Park District

*Wade Meschke*

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Wade Meschke  
Park Board President












# 2024 annual budget retreat minutes\_

Final Audit Report

2024-08-14

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