

Mandan Park District

2025 Adopted Budget



GENERAL FUND

	Actual 2023	Est 2024	Budget 2025
Revenue			
Taxes	\$ 2,442,570	\$ 2,447,200	\$ 2,612,000
Charges for Services	\$ 3,586,261	\$ 2,761,400	\$ 3,181,800
Intergovernmental	\$ 744,559	\$ 525,000	\$ 525,000
Interest	\$ 196,881	\$ 60,000	\$ 10,000
Donations/Other	\$ 94,053	\$ 88,200	\$ 213,600
Transfer In	\$ 1,302,564	\$ 424,900	\$ 349,550
	<u>\$ 8,366,888</u>	<u>\$ 6,306,700</u>	<u>\$ 6,891,950</u>
Expenditures			
Salaries & Wages	\$ 2,196,056	\$ 2,404,500	\$ 2,684,700
Benefits	\$ 688,592	\$ 833,050	\$ 881,600
Insurance	\$ 171,661	\$ 165,000	\$ 195,000
Adminstration	\$ 402,922	\$ 381,284	\$ 416,900
Park Operations	\$ 1,521,724	\$ 666,700	\$ 860,600
Sports Complex	\$ 398,304	\$ 322,700	\$ 361,900
All Seasons Arena	\$ 66,435	\$ 90,700	\$ 70,900
Golf Operations	\$ 990,152	\$ 856,200	\$ 1,021,550
Mandan Aquatic Center	\$ 29,057	\$ 30,050	\$ 30,400
Tennis Center	\$ 276,516	\$ 278,700	\$ 278,700
Recreation Programming	\$ 96,478	\$ 116,500	\$ 158,200
Transfer Out	\$ 817,794	\$ 284,600	\$ 292,000
	<u>\$ 7,655,691</u>	<u>\$ 6,429,984</u>	<u>\$ 7,252,450</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ 711,198</u>	<u>\$ (123,284)</u>	<u>\$ (360,500)</u>
Beginning Fund Balance	<u>\$ 1,254,135</u>	<u>\$ 1,965,333</u>	<u>\$ 1,842,049</u>
Ending Fund Balance	<u><u>\$ 1,965,333</u></u>	<u><u>\$ 1,842,049</u></u>	<u><u>\$ 1,481,549</u></u>

SPECIAL ASSESSMENTS FUND

	Actual 2023	Est 2024	Budget 2025
Revenue			
Taxes	\$ 175,063	\$ 289,750	\$ 309,050
Interest	\$ 7,337	\$ 1,000	\$ 1,950
Other	\$ 7,624	\$ 10,000	\$ 10,000
Transfer In	\$ 12,341	\$ -	\$ -
	<u>\$ 202,366</u>	<u>\$ 300,750</u>	<u>\$ 321,000</u>
Expenditures			
Special Assessments	\$ 207,728	\$ 247,000	\$ 321,000
Other	\$ -	\$ -	\$ -
Transfer Out	\$ -	\$ -	\$ -
	<u>\$ 207,728</u>	<u>\$ 247,000</u>	<u>\$ 321,000</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ (5,363)</u>	<u>\$ 53,750</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 217,949</u>	<u>\$ 212,586</u>	<u>\$ 266,336</u>
Ending Fund Balance	<u><u>\$ 212,586</u></u>	<u><u>\$ 266,336</u></u>	<u><u>\$ 266,336</u></u>

GENERAL OBLIGATION BOND FUND

	Actual 2023	Est 2024	Budget 2025
Revenue			
Taxes	\$ 102,435	\$ 108,200	\$ 107,700
Interest	\$ 317	\$ 500	\$ 500
Transfer In	\$ 1,164	\$ -	\$ -
	<u>\$ 103,917</u>	<u>\$ 108,700</u>	<u>\$ 108,200</u>
Expenditures			
Principal	\$ 95,000	\$ 100,000	\$ 100,000
Interest	\$ 7,866	\$ 7,500	\$ 7,000
Other	\$ 1,095	\$ 1,200	\$ 1,200
	<u>\$ 103,961</u>	<u>\$ 108,700</u>	<u>\$ 108,200</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ (44)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 44</u>	<u>\$ 0</u>	<u>\$ 0</u>
Ending Fund Balance	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

NATIONAL SOFTBALL TOURNAMENT FUND

	Actual 2023	Est 2024	Budget 2025
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Fundraising/Donations	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Expenditures			
Operations	\$ -	\$ -	\$ -
Transfer Out	\$ 12,341	\$ -	\$ -
	\$ 12,341	\$ -	\$ -
Excess of Revenue Over (Under) Expenditures	\$ (12,341)	\$ -	\$ -
Beginning Fund Balance	\$ 12,341	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT FUND

	Actual 2023	Est 2024	Budget 2025
Revenue			
Taxes	\$ 556,192	\$ 582,650	\$ 621,150
Exclusive Pop Agreement/Vending	\$ 52,533	\$ 46,750	\$ 35,000
State Grants	\$ 99,630	\$ -	\$ -
Interest	\$ 17,810	\$ 20,000	\$ 19,850
Other	\$ -	\$ -	\$ -
	\$ 726,165	\$ 649,400	\$ 676,000
Expenditures			
Transfer Out	\$ 185,196	\$ 65,400	\$ 75,000
Equipment	\$ 199,337	\$ 155,605	\$ 285,000
Projects	\$ 256,489	\$ 585,511	\$ 316,000
	\$ 641,021	\$ 806,516	\$ 676,000
Excess of Revenue Over (Under) Expenditures	\$ 85,144	\$ (157,116)	\$ -
Beginning Fund Balance	\$ 425,174	\$ 510,318	\$ 353,202
Ending Fund Balance	\$ 510,318	\$ 353,202	\$ 353,202

RAGING RIVERS FUND

	Actual 2023	Est 2024	Budget 2025
Revenue			
Charges for Services	\$ 680,840	\$ 632,000	\$ 705,500
Concessions	\$ 194,380	\$ 156,000	\$ 188,500
Interest	\$ 9,100	\$ 14,850	-
Donations/Other	\$ 12,699	\$ 9,450	\$ 9,450
Transfer In	\$ 1,174,203	\$ -	-
	<u>\$ 2,071,223</u>	<u>\$ 812,300</u>	<u>\$ 903,450</u>
Expenditures			
Wages	\$ 287,572	\$ 287,000	\$ 315,500
Operations	\$ 305,473	\$ 271,600	\$ 302,300
Improvements	\$ 10,333	-	-
Other	\$ 131,009	-	-
Transfer Out	\$ 265,506	\$ 253,700	\$ 251,420
	<u>\$ 999,893</u>	<u>\$ 812,300</u>	<u>\$ 869,220</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ 1,071,330</u>	<u>\$ -</u>	<u>\$ 34,230</u>
Beginning Fund Balance	<u>\$ 2,473,671</u>	<u>\$ 3,545,001</u>	<u>\$ 3,545,001</u>
Ending Fund Balance*	<u>\$ 3,545,001</u>	<u>\$ 3,545,001</u>	<u>\$ 3,579,231</u>

*(to match audit report where capital assets are included in the equity for enterprise funds)

REFUNDING IMPROVEMENT BONDS 2021 FUND

	Actual 2023	Est 2024	Budget 2025
Revenue			
Bond Proceeds	\$ -	\$ -	-
Transfer In	\$ 249,935	\$ 253,700	\$ 251,420
	<u>\$ 249,935</u>	<u>\$ 253,700</u>	<u>\$ 251,420</u>
Expenditures			
Principal	\$ 245,000	\$ 250,000	\$ 250,000
Interest	\$ 3,740	\$ 2,450	\$ 815
Fees & Charges	\$ 1,195	\$ 1,250	\$ 605
	<u>\$ 249,935</u>	<u>\$ 253,700</u>	<u>\$ 251,420</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PARK FACILITIES REV BONDS 2023

	Actual 2023	Est 2024	Budget 2025
Revenue			
Transfers In	\$ 21,808	\$ 134,600	\$ 142,000
	<u>\$ 21,808</u>	<u>\$ 134,600</u>	<u>\$ 142,000</u>
Expenditures			
Principal	\$ -	\$ 55,000	\$ 65,000
Interest	\$ 21,318	\$ 78,100	\$ 75,800
Fees & Charges	\$ 490	\$ 1,500	\$ 1,200
	<u>\$ 21,808</u>	<u>\$ 134,600</u>	<u>\$ 142,000</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CONSTRUCTION FUND

	Actual 2023	Est 2024	Budget 2025
Revenue			
Bond/Loan Proceeds	\$ 1,845,000		
Donations	\$ 1,236,363	\$ 416,150	\$ 424,510
State Grants	\$ 449,481	\$ 47,431	
Transfer In	\$ 528,701		
Other	\$ 387,624	\$ 4,835,998	
	<u>\$ 4,447,170</u>	<u>\$ 5,299,579</u>	<u>\$ 424,510</u>
Expenditures			
Engineering & Planning	\$ 297,420	\$ 241,055	
Improvements	\$ 2,491,747	\$ 6,753,393	
Other	\$ 102,277	\$ 26,150	\$ 26,110
Transfer Out	\$ 2,493,380	\$ 359,500	\$ 349,550
	<u>\$ 5,384,824</u>	<u>\$ 7,380,098</u>	<u>\$ 375,660</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ (937,654)</u>	<u>\$ (2,080,519)</u>	<u>\$ 48,850</u>
Beginning Fund Balance	<u>\$ 4,314,990</u>	<u>\$ 3,377,336</u>	<u>\$ 1,296,817</u>
Ending Fund Balance	<u><u>\$ 3,377,336</u></u>	<u><u>\$ 1,296,817</u></u>	<u><u>\$ 1,345,667</u></u>

VISION FUND

	Actual 2023	Est 2024	Budget 2025
Revenue			
Pledges/Donations	\$ -	\$ 37,500	\$ 37,500
Interest	\$ 13,397	\$ 13,500	\$ -
Other	\$ 31,100	\$ 12,000	\$ 10,000
Transfer In	\$ 483,500	\$ 150,000	\$ 225,000
	\$ 527,997	\$ 213,000	\$ 272,500
Expenditures			
Engineering & Planning	\$ -	\$ -	\$ -
Improvements	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
 Excess of Revenue Over (Under) Expenditures	 \$ 527,997	 \$ 213,000	 \$ 272,500
 Beginning Fund Balance	 \$ 874,717	 \$ 1,402,714	 \$ 1,615,714
 Ending Fund Balance	 \$ 1,402,714	 \$ 1,615,714	 \$ 1,888,214
 Total Tr In	 \$ 3,774,217	 \$ 963,200	 \$ 967,970
Total Tr Out	\$ 3,774,217	\$ 963,200	\$ 967,970