

GREAT THINGS

FOR RESIDENTS, BUSINESSES & VISITORS



**CITY OF
MANDAN**
"WHERE THE WEST BEGINS"

CITY OF MANDAN • 2012 BUDGET



**CITY OF
MANDAN**

“WHERE THE WEST BEGINS”

2012 BUDGET



CITY OF MANDAN

MANDAN CITY HALL - 205 2nd Avenue NW
MANDAN, NORTH DAKOTA 58554
701-667-3215 • FAX: 701-667-3223 • www.cityofmandan.com

CITY DEPARTMENTS

ADMINISTRATION	667-3215
ASSESSING/BUILDING INSPECTION	667-3230
BUSINESS DEVELOPMENT	667-3485
CEMETERY	667-6044
ENGINEER/PLANNING & ZONING	667-3225
FINANCE	667-3213
FIRE	667-3288
HUMAN RESOURCES	667-3217
LANDFILL	667-0184
MUNICIPAL COURT	667-3270
POLICE	667-3455
PUBLIC WORKS	667-3240
SEWER TREATMENT	667-3278
SPECIAL ASSESSMENTS	667-3271
UTILITY BILLING	667-3219
WATER TREATMENT	667-3275

September 6, 2011

TO: Citizens of Mandan
Board of City Commissioners

The City of Mandan is required to prepare the annual Budget in accordance with the Municipal Budget Law (North Dakota Century Code Chapter 40-40) and also with existing City Ordinances, Resolutions, contacts and agreements. In addition to these legal requirements, the City's Significant Budget Policies provide further direction and guidance to the budgeting process.

The City's Budget Committee consists of the following members:

- Sandy Tibke, City Commissioner (Finance Portfolio)
- Jim Neubauer, City Administrator
- Greg Welch, Finance Director

The following is a summary of the 2012 Budget:

Annual Cost for City Services

The annual cost for City services for an existing \$175,000 residential home with an average valuation increase of 2.31% (Board of Equalization) and using 8 units of water per month, excluding special assessments:

Property Taxes:

- 2011 Budget = \$772
- 2012 Budget = \$787
- Annual increase = \$15

Utility Bill:

- 2011 Budget = \$759
- 2012 Budget = \$790
- Annual increase = \$31

Total:

- 2011 Budget = \$1,531
- 2012 Budget = \$1,578
- Annual increase = \$47

Ordinance (pages 1 to 2)

August 16, 2011 - The Board of City Commissioners passed the introduction and first consideration, and called for a public hearing of Ordinance No. 1102 adopting the 2012 Budget.

September 6, 2011 - The Board of City Commissioners conducted a public hearing and passed the second and final consideration of Ordinance No. 1102 adopting the 2012 Budget. In addition, the Board approved the Resolutions establishing rates and charges for services from the Water and Sewer Utility Fund and the Solid Waste Utility Fund.

Summary (pages 3 to 5)

Revenues (before Transfers):

- Property Taxes = \$3,698,550 (17%)
- 1% City Sales Taxes = \$1,527,000 (7%)
- Other Taxes = \$633,350 (3%)
- Licenses and Permits = \$595,900 (3%)
- Intergovernmental = \$2,372,950 (11%)
- Utility Charges for Services = \$7,087,650 (32%)
- Other Charges for Services = \$339,500 (1%)
- Fines and Forfeits = \$182,000 (1%)
- Special Assessments = \$5,442,800 (24%)
- Miscellaneous = \$323,650 (1%)
- Total = \$22,203,350

Expenditures (before Transfers):

- Salaries and Benefits = \$7,086,100 (33%)
- Operations and Maintenance = \$5,517,800 (25%)
- Debt Service-Principal and Interest = \$8,548,400 (39%)
- Capital Outlay = \$618,950 (3%)
- Total = \$21,771,250

Excess of Revenues over Expenditures = \$432,100

Estimated Fund Balances (pages 6 to 7)

The purpose of this schedule is to summarize the City's funds and to indicate the estimated change in Fund Balances from January 1, 2011 to December 31, 2012 for each fund.

General Fund (pages 8 to 9)

Revenues = \$7,416,850

Expenditures = \$7,089,200

Capital Outlay = \$96,450

Estimated Fund Balance at December 31, 2012:

- Reserved (17%) = \$1,218,906
- Capital Improvement = \$994,209
- Total = \$2,213,115

Cemetery Fund (pages 10 to 12)

The purpose of this Fund is to account for a specific annual property tax levy, charges for services, and sale of lots to be used exclusively for the care, maintenance, and improvement of the Cemetery.

Revenues = \$155,000

Expenditures = \$141,900

Capital Outlay = \$0

Estimated Fund Balance at December 31, 2012:

- Reserved (17%) = \$24,815
- Capital Improvement = \$72,528
- Total = \$97,343

No increase in Fees and Charges.

Grave Opening and Closing (10 year average) = 103

Sale of Cemetery Lots (10 year average) = 78

City Visitors' Promotion/Capital Construction Fund (pages 13 to 15)

The purposes of this Fund are: 1) to account for the 2% City Occupancy Tax to promote, encourage, and attract visitors to come to the City and use the travel and tourism facilities within the City, and 2) to account for the 1% City Restaurant and Lodging Tax for the purchase, equipping, improving, construction, maintenance, repair, and acquisition of buildings or property consistent with visitor attraction and promotion.

Revenues:

- 2% Occupancy Taxes = \$51,250
- 1% Restaurant and Lodging Taxes = \$300,950

Occupancy Tax revenues are distributed as follows:

- Bismarck-Mandan Convention and Visitors Bureau (90%) = \$46,150

The Visitors' Committee recommends funding for projects from the 1% City Restaurant and Lodging Tax revenues.

Estimated Fund Balance at December 31, 2012:

- 2% Tax = \$13,409
- 1% Tax:
 - Unreserved = \$994,050
 - Reserved (17%) = \$51,162
 - Total = \$1,045,211

Occupancy Tax revenues have increased 72% over the last ten years.

Restaurant and Lodging Tax revenues have increased 47% over the last ten years.

City Sales Tax Fund (pages 16 to 19)

The purpose of this Fund is to account for the 1% City Sales Tax for reducing property taxes and municipal debt, street, water and sewer improvements, and for job and economic development.

1% City Sales Taxes = \$1,527,000

40% of the annual Sales Tax revenues are transferred to the General Fund for property tax reduction = \$610,800 or 13.61 mills

Estimated Fund Balance at December 31, 2012:

- Unreserved = \$489,997
- Reserved = \$500,000
- Total = \$989,997

Taxable Sales and Purchases have increased 38% over the last ten years.

Sales Tax revenues have increased 39% over the last ten years.

Historically, the City has expended the Sales Tax revenues as follows:

- Property Tax Reduction = 40%
- Job and Economic Development = 28%
- Street, Water and Sewer Improvements = 27%
- Municipal Debt Reduction = 5%

Mandan Growth Fund (page 20)

The Fund generally receives \$250,000 from the City Sales Tax Fund annually for Job and Economic Development.

Revenues:

- Business Development and Communications Director = \$134,900
- Economic Development = \$94,300
- Storefront Improvement Program = \$50,000
- Retail and Restaurant Incentive Program = \$0
- Total = \$279,200

Expenditures:

- Business Development and Communications Director = \$134,900
- Economic Development = \$12,000
- Storefront Improvement Program = \$0
- Retail and Restaurant Incentive Program = \$0
- Total = \$146,900

The funding for Economic Development projects are recommended by the Mandan Growth Fund Committee.

Mandan Growth Fund (page 20), continued

Estimated Fund Balance at December 31, 2012:

- Business Development and Communications Director = \$0
- Economic Development = \$188,772
- Storefront Improvement Program = \$87,896
- Retail and Restaurant Incentive Program = \$40,000
- Total = \$316,668

Refunding Improvement Bonds Fund (page 21)

The purpose of this Fund is to account for, by district, the financing of the City's special assessment bonds for the construction of infrastructure improvements such as for Sidewalk, Curb and Gutter, Street, and Water and Sewer Utility projects.

Revenues = \$5,368,650

Expenditures = \$6,152,650

Estimated Fund Balance at December 31, 2012:

- Sidewalk, Curb and Gutter = \$203,792
- Street = \$3,418,266
- Water and Sewer Utility = \$324,728
- Total = \$3,946,786

Water and Sewer Utility Fund (pages 22 to 26)

Revenues:

- Water = \$3,931,804
- Sewer = \$1,758,646
- Total = \$5,690,450

Expenses:

- Water = \$3,535,776
- Sewer = \$1,599,374
- Total = \$5,135,150

Capital Outlay:

- Water = \$245,750
- Sewer = \$219,750
- Total = \$465,500

Estimated Fund Balance at December 31, 2012:

- Reserved (25%) = \$748,574
- Water Main Replacement = \$709,171
- Capital Improvement = \$168,989
- Revenue Bonds = \$1,747,967
- Total = \$3,374,701

Water and Sewer Utility Fund (pages 22 to 26), continued

Fees and Charges:

- Base Rate increase:
 - Residential = \$2.53 per month
 - Commercial and Industrial = \$5.06 per month
 - Apartment (3+ units) = \$7.59 per month
 - Purpose: Debt Service for the \$7M Residual Management Facility Project at the Water Treatment Plant.
- The annual increase in the Utility Bill for an average customer using 8 units (6,000 gallons or 800 cubic feet) of water per month:
 - Residential = \$30.36
 - Commercial and Industrial = \$60.72
 - Apartment (3+ units) = \$91.08

Water:

- % of water sold for 2010:
 - City = 80.5%
 - Missouri West Water System = 19.5%
 - The City entered into a 40 year Water Supply Contract with the Morton County Water Resource District on May 20, 1997.
- % of City water consumption for 2010:
 - Residential = 58.0%
 - Commercial = 30.1%
 - Trailer Parks/Mobile Homes = 10.8%
 - Apartments = 1.1%

Sewer:

- % of wastewater treated for 2010:
 - Residential/Commercial = 93.8%
 - Industrial = 6.2%

Solid Waste Utility Fund (pages 27 to 29)

Revenues = \$1,265,750

Expenses = \$1,265,300

Capital Outlay = \$57,000

Estimated Fund Balance at December 31, 2012:

- Reserved (25%) = \$326,822
- Landfill and Transfer Station Improvements = \$1,000,000
- Capital Improvement = \$74,654
- Total = \$1,401,476

Fees and Charges:

- Base Rate increase = \$0.05 per month
 - Purpose: Operations and Maintenance costs of residential garbage collection and disposal services.
 - Last Base Rate increase was July 1993.
- The annual increase in the Utility Bill for a residential customer = \$0.60

Solid Waste Utility Fund (pages 27 to 29), continued

Service contracts:

- Garbage collection agreement with Dakota Sanitation Plus, Inc. expires on October 31, 2012.
- Disposal agreement with Waste Management of North Dakota, Inc. expires on June 30, 2015.

Solid Waste Tons Hauled from Transfer Station:

- Residential (7 year average) = 6,628
- Commercial (7 year average) = 1,379
- Total (10 year average) = 9,004

Inert Landfill Tons (7 year average) = 18,822

Street Light Utility Fund (page 30)

Revenues = \$336,350

Expenses = \$300,300

Estimated Fund Balance at December 31, 2012:

- Reserved (25%) = \$77,306
- Capital Improvement = \$146,265
- Total = \$223,571

No increase in Fees and Charges.

City Shop Fund (page 31)

The purpose of this Fund is to account for the salaries and benefits of the City's Mechanic, purchase of fuel, and for repairs and maintenance of City vehicles, and machinery and equipment.

The Fund charges the departments for services provided and for reimbursement of expenditures.

Revenues = \$283,600

Expenditures = \$283,600

Estimated Fund Balance at December 31, 2012 = \$7

Taxable Valuation, Mill Levy, and Property Taxes (pages 32 to 41)

Taxable Valuation (estimated) = \$44,894,498

- Increase from Tax Year 2010 (2011 Budget) = 4.6%
- 1 Mill = \$44,894

Mill Levy:

- City operations = 86.72 Mills
 - General Fund = 76.84 Mills
- Airport operations = 4.00 Mills
- Library operations = 7.00 Mills
- Total = 97.72 Mills
 - Decrease from Tax Year 2010 (2011 Budget) = 0.26 Mills
 - Average city levy of the 11 largest cities (excluding Mandan) for Tax Year 2010 (2011 Budget) = 97.72 Mills

Taxable Valuation, Mill Levy, and Property Taxes (pages 32 to 41), continued

Property Taxes:

- City operations = \$3,893,295
 - General Fund = \$3,450,142
- Airport operations = \$179,578
- Library operations = \$314,261
- Total = \$4,387,134
 - Increase from Tax Year 2010 (2011 Budget) = \$183,412

The increase in the City property taxes for an existing residential home valued at \$175,000 with an average valuation increase of 2.31% (Board of Equalization) in the true and full value, excluding special assessments = \$15.73

City's share of 1 Mill for Tax Year 2010 (2011 Budget) = 24%

Mill Levy has decreased 17.28 Mills over the last ten years.

Taxable Valuation has increased 102% over the last ten years.

Salaries and Benefits (pages 42 to 46)

Salaries:

- Salaries = \$5,288,950
 - Cost Of Living Adjustment (COLA) = 2.5% or \$117,150
 - No merit or step increases.
 - Assessing Department decrease = \$54,600
 - Overtime decrease = \$29,300
 - Overtime-Grants increase = \$20,450
 - Part Time decrease = \$1,750
 - Increase from 2011 Budget (revised) = \$55,950 or 1.1%

Benefits:

- Benefits = \$1,797,150
 - Health Insurance increase (net) = \$23,950
 - Increase from 2011 Budget (revised) = \$31,550 or 1.8%

Salaries and Benefits = \$7,086,100

- Increase from 2011 Budget (revised) = \$87,500 or 1.3%

Capital Outlay (page 47)

Capital Outlay:

- General Fund = \$96,450
- Water and Sewer Utility Fund = \$465,500
- Solid Waste Utility Fund = \$57,000
- Total = \$618,950

Debt Service (pages 48 to 49)

Debt Service:

- General Obligation Bonds-Liberty Memorial Bridge = \$993,223
- Special Assessment Bonds-Sidewalk, Curb and Gutter = \$1,193,559
- Special Assessment Bonds-Street = \$34,479,027
- Special Assessment Bonds-Water and Sewer Utility = \$12,283,259
- Revenue Bonds-Mandan Community Center = \$1,121,553
- Revenue Bonds-Water Utility = \$27,720,782
- Revenue Bonds-Sewer Utility = \$5,590,625
- Total Principal and Interest:
 - Principal = \$68,061,028
 - Interest = \$15,320,998
 - Total = \$83,382,026

Amortization:

- % of Debt Service retired in 10 years = 81%
- % of Debt Service retired in 15 years = 95%

Bond Rating = A1

Transfers (page 50)

The purpose of this schedule is to indicate the Transfers in/out between funds and to provide a description for each transfer.

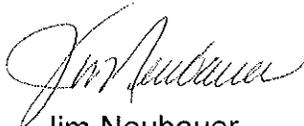
Transfers = \$2,456,350

Statistical

The purpose of these schedules is to provide a general overview of the City's demographic and economic statistics:

- Measurements and Statistics
- Value of Building Permits
- Commercial and Industrial Building Permits
- New Residential Permits
- Residential Real Estate Sales
- Bismarck-Mandan Community Profile

Respectfully submitted,



Jim Neubauer
City Administrator



Greg Welch
Finance Director

ELECTED OFFICIALS

Board of City Commissioners

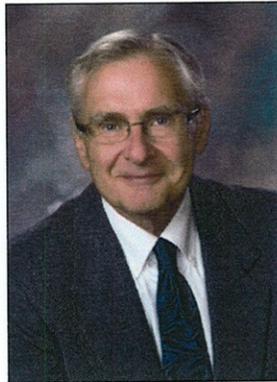
VICE PRESIDENT
Sandy Tibke
2008-2012

Dennis Rohr
2010-2014

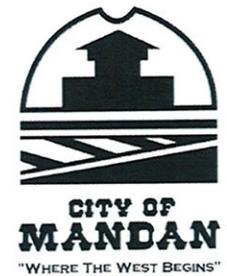
MAYOR
Tim Helbling
2008-2012

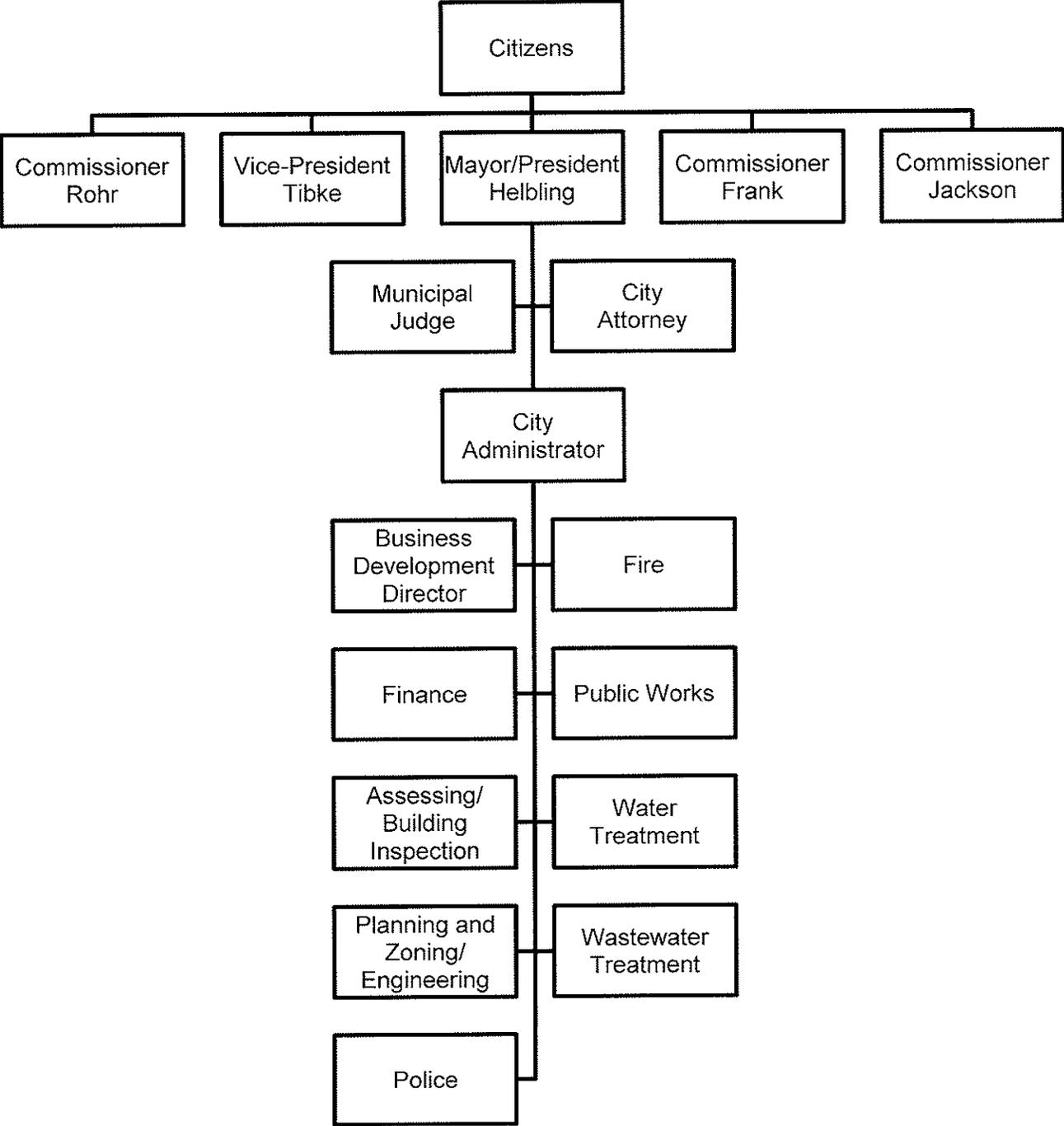
Dot Frank
2010-2014

Tom Jackson
2008-2012



COMMUNITY • OPPORTUNITY •
MADE IN MANDAN
ACHIEVEMENT • ADVENTURE •







CITY OF MANDAN

MANDAN CITY HALL - 205 2nd Avenue NW
MANDAN, NORTH DAKOTA 58554
701-667-3215 • FAX: 701-667-3223 • www.cityofmandan.com

CITY DEPARTMENTS	
ADMINISTRATION	667-3215
ASSESSING/BUILDING INSPECTION	667-3230
BUSINESS DEVELOPMENT	667-3485
CEMETERY	667-6044
ENGINEER/PLANNING & ZONING	667-3225
FINANCE	667-3213
FIRE	667-3288
HUMAN RESOURCES	667-3217
LANDFILL	667-0184
MUNICIPAL COURT	667-3270
POLICE	667-3455
PUBLIC WORKS	667-3240
SEWER TREATMENT	667-3278
SPECIAL ASSESSMENTS	667-3271
UTILITY BILLING	667-3219
WATER TREATMENT	667-3275

COMMISSION

Tim Helbling, Mayor/President (Term 2008-2012)
Portfolio: Public Buildings, Police, and Fire

Sandy Tibke, Vice-President (Term 2008-2012)
Portfolio: Finance and Mandan Airport Authority

Tom Jackson (Term 2008-2012)
Portfolio: Municipal Court, Assessing, Building Inspection, and
Morton Mandan Public Library

Dot Frank (Term 2010-2014)
Portfolio: Health Inspection, Cemetery, and Business Development

Dennis Rohr (Term 2010-2014)
Portfolio: Planning and Zoning, Engineering, Parking Authority, Public Works,
Water and Sewer Utility, Solid Waste Utility, and Street Light Utility

OTHER ELECTED OFFICIAL

DeNae Kautzmann - Municipal Judge (Term 2008-2012)

APPOINTED OFFICIALS

Malcolm Brown - City Attorney
Jim Neubauer - City Administrator
Ellen Huber - Business Development Director

DEPARTMENT DIRECTORS

Greg Welch - Finance
Rich Barta - Assessing/Building Inspection
Dave Bechtel - Planning and Zoning/Engineering
Dennis Bullinger - Police
Steve Nardello - Fire
Jeff Wright - Public Works
Duane Friesz - Water Treatment
Steve Himmelspach - Wastewater Treatment

GREAT THINGS

FOR RESIDENTS, BUSINESSES & VISITORS



IDEAS FOR SHINING A LIGHT ON ASSETS & PROGRESS

Businesses, civic organizations, event coordinators and others are encouraged to help communicate consistent and positive messages about Mandan. Here are some ideas for starters:



CUSTOMER GIFTS

- "Community: MADE IN MANDAN" doormats for new residents
- T-shirts or diaper covers for newborns
- T-shirts with graphic on sleeve or caps with graphic on back
- Bumper stickers, window clings, or magnets

BUSINESS ADS

- "Champions: MADE IN MANDAN" headline to applaud winning teams.
- Identify an attribute associated with your business or group. For example, the civic organizations highlighted "Service: MADE IN MANDAN," at their annual mayor's prayer breakfast.

EVENT THEMES

- Rodeos, auto racing, and action-packed events offer "Adrenaline: MADE IN MANDAN."
- Buggies-n-Blues is a source of "Nostalgia: MADE IN MANDAN."

NEWSLETTERS & WEBSITES

- Consider a "Progress" or "Achievement: MADE IN MANDAN" column or section to share good news!

MARKETING OUR CITY'S STRENGTHS

Forward-thinking leaders from business, government and education collaborated in 2009 on a strategic visioning process for the community of Mandan. The resulting plan has been dubbed "Mandan Tomorrow." Looking at research conducted as part of the planning process, steering committee members recognized Mandan's lack of a strong reputation was hampering efforts to attract business and investment. Research pointed to a need for a unified identity to help Mandan attract positive attention and stimulate economic growth.

The Mandan Tomorrow — Leadership, Pride and Image Committee, with approval from the Mandan City Commission, Park Board and School Board, is just completing the first year of implementing a "Great Things: MADE IN MANDAN" community marketing campaign to stake a claim on Mandan's economic opportunity, strong sense of community, possibilities for achievement, and widespread sources of adventure. Mandan will always be "Where the West Begins." This new community marketing theme empowers citizens to share news of other community assets and progress.

Advertising and public relations activities are underway to tout Mandan as a viable and attractive place for business, residents and visitors. The campaign is increasing the flow of consistent and positive messages.

Branding is more than a simple theme and graphic. The "Made in Mandan" brand and marketing campaign is about creating an environment of excellence, raising community standards and expectations, and shaping the future of Mandan. It's about inspiring people!



Stay abreast of progress and happenings in Mandan by liking and sharing the "MADE IN MANDAN" Facebook page. Check out the latest community marketing activities at: www.madeinmandan.com.

GRAPHICS AVAILABLE

To obtain the "Great Things: MADE IN MANDAN" logo, contact the City of Mandan Business Development & Communications Office, phone 667-3485 or send an e-mail to ehuber@cityofmandan.com.

**CITY OF MANDAN
2012 BUDGET
TABLE OF CONTENTS**

SUMMARY:	
Ordinance No. 1102	1
Summary	3
Revenues Chart	4
Expenditures Chart	5
Estimated Fund Balances	6
MAJOR FUNDS:	
General Fund-By Department	8
General Fund-By Source and Object	9
Cemetery Fund	10
Cemetery Grave Opening and Closing Chart	11
Sale of Cemetery Lots Chart	12
City Visitors' Promotion/Capital Construction Fund	13
City Occupancy Taxes Chart	14
City Restaurant and Lodging Taxes Chart	15
City Sales Tax Fund	16
City Taxable Sales and Purchases Chart	17
City Sales Taxes Chart	18
City Sales Tax Fund Historical Expenditures Chart-By Category	19
Mandan Growth Fund	20
Refunding Improvement Bonds Fund	21
Water and Sewer Utility Fund-By Department	22
Water and Sewer Utility Fund-By Source and Object	23
Water and Sewer Utility Fund-Utility Billing-Water	24

**CITY OF MANDAN
2012 BUDGET
TABLE OF CONTENTS**

MAJOR FUNDS:-(CONTINUED)

Water and Sewer Utility Fund-Utility Billing-Sewer 26

Solid Waste Utility Fund 27

Solid Waste Tons Hauled from Transfer Station Chart 28

Inert Landfill Tons Chart 29

Street Light Utility Fund 30

City Shop Fund 31

REVENUES:

General Fund R1

Special Revenue Funds

Highway Distribution Fund R6

City's Share of Special Assessments Fund R7

Cemetery Fund R8

City Visitors' Promotion Fund R9

Alarm-Equipment Reserve Fund R10

City Sales Tax Fund R11

Public Transportation System Fund R12

Fire Equipment Reserve Fund R13

Mandan Growth Fund R14

Job Development Authority Fund R15

Narcotics Task Force Grant Fund R17

Police Equipment Reserve Fund R18

Traffic Safety Grants Fund R20

Under-age Drinking Enforcement Grant Fund R21

Narcotics Task Force Grant Fund-HIDTA R26

**CITY OF MANDAN
2012 BUDGET
TABLE OF CONTENTS**

REVENUES:-(CONTINUED)

Special Revenue Funds-(continued)

BNSF Settlement Fund R32

Mandan SEP Trust Fund R33

Downtown Redevelopment Fund R35

Health and Safety Fund R44

Debt Service Funds

Mandan Community Center Revenue Bonds of 2005 Fund R39

Liberty Memorial Bridge General Obligation Bonds Fund R43

Refunding Improvement Bonds Fund R51

Capital Projects Fund

Building Reserve Fund R37

City Visitors' Promotion Capital Construction Fund R40

Business-type Funds

Water and Sewer Utility Fund R52

Solid Waste Utility Fund R54

Street Light Utility Fund R55

Internal Service Fund

City Shop Fund R57

EXPENDITURES/EXPENSES:

General Fund E1

Special Revenue Funds

Highway Distribution Fund E48

City's Share of Special Assessments Fund E49

Cemetery Fund E50

City Visitors' Promotion Fund E53

Alarm-Equipment Reserve Fund E54

**CITY OF MANDAN
2012 BUDGET
TABLE OF CONTENTS**

EXPENDITURES/EXPENSES:-(CONTINUED)

Special Revenue Funds-continued

City Sales Tax Fund	E55
Public Transportation System Fund	E57
Fire Equipment Reserve Fund	E58
Mandan Growth Fund	E59
Job Development Authority Fund	E62
Narcotics Task Force Grant Fund	E65
Police Equipment Reserve Fund	E67
Traffic Safety Grants Fund	E69
Under-age Drinking Enforcement Grant Fund	E70
Narcotics Task Force Grant Fund-HIDTA	E82
BNSF Settlement Fund	E88
Mandan SEP Trust Fund	E89
Downtown Redevelopment Fund	E91
Health and Safety Fund	E103
<u>Debt Service Funds</u>	
Mandan Community Center Revenue Bonds of 2005 Fund	E97
Liberty Memorial Bridge General Obligation Bonds Fund	E102
Refunding Improvement Bonds Fund	E111
<u>Capital Projects Fund</u>	
Building Reserve Fund	E94
City Visitors' Promotion Capital Construction Fund	E98

**CITY OF MANDAN
2012 BUDGET
TABLE OF CONTENTS**

EXPENDITURES/EXPENSES:-(CONTINUED)

Business-type Funds

Water and Sewer Utility Fund E112

Solid Waste Utility Fund E135

Street Light Utility Fund E139

Internal Service Fund

City Shop Fund E156

MILL LEVIES, TAXABLE VALUATIONS, AND PROPERTY TAXES:

Certificate of Levy 32

Mill Levy and Property Taxes 33

Property Tax Increase 34

Property Tax Rates 35

Property Tax Rates Tax Year 2010 Chart 36

City Property Tax Rates Chart 37

City Mill Levy Tax Year 2010 Chart-12 Largest Cities in North Dakota 38

City Taxable Valuations 39

City Taxable Valuations Chart 40

Board of Equalization Tax Year 2011 41

SALARIES AND BENEFITS:

Salaries and Benefits 42

Salaries and Benefits Chart 43

Distribution of Classes by Grade 44

Salary Scale by Grade 46

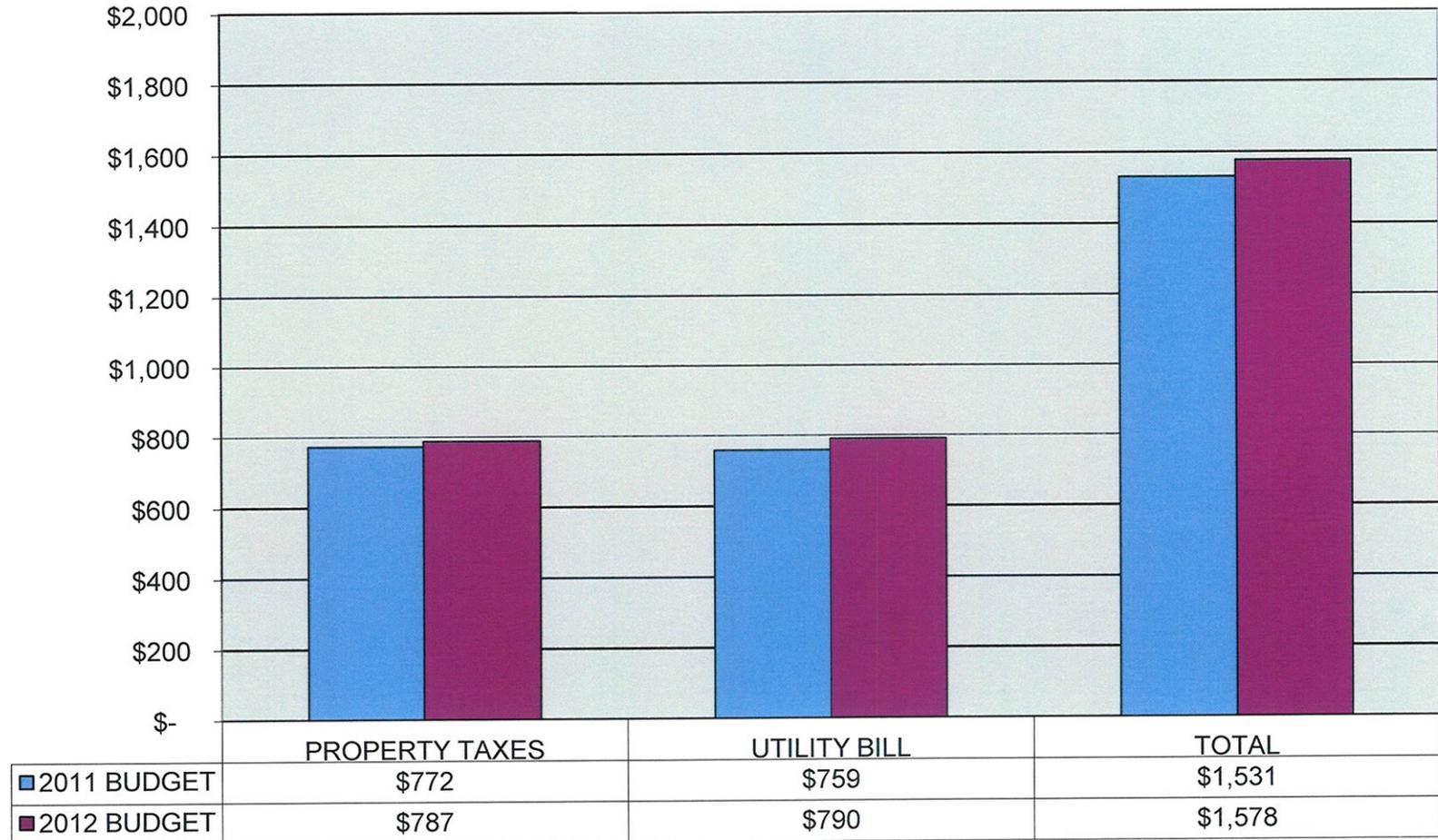
CAPITAL OUTLAY:

Capital Outlay 47

**CITY OF MANDAN
2012 BUDGET
TABLE OF CONTENTS**

DEBT SERVICE:	
Debt Service	48
Debt Service Chart	49
TRANSFERS:	
Transfers	50
STATISTICAL:	
Measurements and Statistics	
Value of Building Permits	
Commercial and Industrial Building Permits	
New Residential Permits	
Residential Real Estate Sales	
Bismarck-Mandan Community Profile	

ANNUAL COST FOR CITY SERVICES



**EXISTING \$175,000 RESIDENTIAL HOME
(WITH AN AVERAGE VALUATION INCREASE AND USING 8 UNITS OF WATER PER MONTH,
EXCLUDING SPECIAL ASSESSMENTS)**