



**CITY OF  
MANDAN**

**“WHERE THE WEST BEGINS”**

**PRELIMINARY  
2014 BUDGET**

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## PURPOSE

To consider the introduction and first consideration, and call for a public hearing of Ordinance No. 1163 adopting the 2014 Budget.

## BACKGROUND

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, contracts and agreements. In addition to these legal requirements, the City's Significant Budget Policies provide further direction and guidance to the budgeting process.

The Preliminary 2014 Budget is in compliance with these legal requirements and City Policies.

The proposed Budget for 2014 is submitted to you as a recommendation from the City's Budget and Finance Committee.

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

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

## REVENUES

Total = \$25,657,750

- Property Taxes = \$3,459,500 or 13%
- 1% City Sales Taxes = \$2,535,200 or 10%
- Other Taxes = \$726,700 or 3%
  - 1% Restaurant and Lodging Taxes = \$431,450
  - 2% Occupancy Taxes = \$81,600
- Licenses and Permits = \$769,900 or 3%
- Intergovernmental = \$3,931,900 or 15%
  - State Aid Distribution = \$2,020,250
  - Highway Tax Distribution = \$1,267,850
  - Fire Insurance Taxes = \$134,250
- Water, Sewer, Solid Waste, Street Light Utility Charges = \$8,663,900 or 34%
- Other Charges for Services = \$448,750 or 2%
  - Fuel (City Shop) = \$231,300
  - Grave Opening and Closing (Cemetery) = \$64,000
- Fines and Forfeits = \$190,750 or 1%
- Special Assessments = \$4,582,300 or 18%
- Miscellaneous = \$348,850 or 1%
  - Interest = \$65,300
  - Loan Repayments (Mandan Growth Fund) = \$18,750
  - Sale of Lots (Cemetery) = \$34,900

## EXPENDITURES

Total = \$26,793,450

- Salaries and Benefits = \$8,911,900 or 33%
  - Salaries = \$6,630,600
  - Benefits = \$2,281,300
- Operations and Maintenance = \$6,591,500 or 25%
- Debt Service-Principal and Interest = \$8,440,950 or 31%
- Capital Outlay = \$2,849,100 or 11%

## MAJOR FUNDS

All Major Funds have met required minimum fund balance operating reserves.

- Provides for economic stability.
- Assists in maintaining the City's bond rating.
- General Fund and Cemetery Fund = 17%
- Utility Funds = 25%

Condensed Operating Statements:

- General Fund
- Cemetery Fund
- Mandan Growth Fund
- Water and Sewer Utility Fund:
  - Base Rate increase:
    - Residential = \$3.50 per month
    - Commercial and Industrial = \$7.00 per month
    - Apartment (3+ units) = \$10.50 per month
    - Purpose: Capital Outlay improvements
- Solid Waste Utility Fund
- Street Light Utility Fund

## TAXABLE VALUATION

Taxable Valuation (estimated) = \$50,857,611

- Increase from Tax Year 2012 (2013 Budget) = 9.1%
- 1 Mill = \$50,857
- Increase from 2012 to 2013:
  - Residential property = 14.4%
  - Commercial property = 1.6%

## MILL LEVY

Mill Levy = 82.61 Mills

- Decrease from Tax Year 2012 (2013 Budget) = 10.94 Mills
- 3 step process:
  - 1) Average city levy of the 11 largest cities (excluding Mandan) for Tax Year 2012 (2013 Budget):
    - Reduction from 93.55 Mills to 89.45 Mills = 4.10 Mill Levy decrease

- 2) Zero increase in Property Taxes for a residential home valued at \$200,000 with an average valuation increase of 6.8% (Board of Equalization) in the true and full value:
  - Reduction from 89.45 Mills to 87.59 Mills = 1.86 Mill Levy decrease
- 3) Additional Property Tax reduction from the City Sales Tax Fund (40% to 50%) to the General Fund:
  - Reduction from 87.59 Mills to 82.61 Mills = 4.98 Mill Levy decrease
- City's share of 1 Mill for Tax Year 2012 (2013 Budget) = 24%

### PROPERTY TAXES

Property Taxes = \$4,201,120

- Decrease from Tax Year 2012 (2013 Budget) = \$160,543
- The decrease in the City property taxes for an existing residential home valued at \$200,000 with an average valuation increase of 6.8% (Board of Equalization) in the true and full value, excluding special assessments = \$47.95

### SALARIES AND BENEFITS

Salaries = \$6,630,600

- Increase from 2013 Budget (revised) = \$851,600 or 14.7%
- Salary ranges for comparable positions are at 95% of the City of Bismarck, effective July 1, 2013.
  - Board of City Commissioners approved on June 18, 2013.
  - Future market adjustments based on the annual Salary Study will be effective January 1.
  - Maximum employee increase per year = 5%
- Performance adjustment = 2.5%
  - Consumer Price Index (Midwest urban less than 50,000)
  - No Cost of Living Adjustment (COLA) on January 1.
- New employees = 12
  - Administration Department = ½ (see Business Development /Communications)
  - Finance Department = 1
  - Police Department = 5
    - COPS Hiring Program Grant (75%) for 2 officers over 3 years.
  - Fire Department = 4
  - Business Development/Communications = ½ (see Administration Department)
  - Utility Maintenance Department = 1
- Part-time employees:
  - Hourly rates for Volunteer Firefighters and seasonal/temporary employees were adjusted to conform to the new salary ranges.

Benefits = \$2,281,300

- Increase from 2013 Budget (revised) = \$238,700 or 11.7%
- City Pension contribution increased from 7% to 8%, effective July 1, 2013.
  - Board of City Commissioners approved on June 18, 2013.
- Health Insurance monthly premiums are fixed until June 30, 2015.
- Human Resources Department and Finance Department are considering and reviewing the following options:
  - City to contribute more to the employee share of a family policy for the purpose of recruitment and retention.
  - Long-term Disability
  - Cafeteria Plan

Salaries and Benefits = \$8,911,900

- Increase from 2013 Budget (revised) = \$1,090,300 or 13.9%
  - Salary Study adjustments = \$224,400
  - 12 new employees = \$658,750
  - 2.5% Performance adjustments = \$153,050
  - Part-time adjustments = \$32,450

#### OPERATIONS AND MAINTENANCE

Operations and Maintenance = \$6,591,500

- Decrease from 2013 Budget (revised) = \$1,062,600 or 13.9%
  - Professional Fees and Services = \$102,950
    - Water and Sewer Utility Fund = \$90,900
  - Subsidies = \$838,250
    - City Visitors' Promotion Capital Construction Fund = \$846,000
- Increase in departmental base spending = \$211,850
  - General Fund = \$113,050
    - Information Technology Department = \$20,850
    - Police Department = \$82,650
  - Cemetery Fund = \$900
  - Mandan Growth Fund = \$600
    - Business Development/Communications
  - Water and Sewer Utility Fund = \$52,600
    - Water Treatment = \$57,350
  - Solid Waste Utility Fund = \$44,700

#### DEBT SERVICE

Debt Service-Principal and Interest = \$8,440,950

- Total Principal and Interest = \$71,760,356
  - Principal = \$60,425,628
  - Interest = \$11,334,728
- Bonded Indebtedness:
  - General Obligation Bonds = \$864,783
  - Special Assessment Bonds = \$41,943,248
    - Budget and Finance Committee will resume discussions concerning Developer Agreements for new subdivisions.
  - Revenue Bonds = \$28,952,326

- Amortization:
  - % of Debt Service retired in 10 years = 85%
  - % of Debt Service retired in 15 years = 99%
- \$2.4M Loan is anticipated from the Drinking Water State Revolving Fund (DWSRF) Program to finance the Water Meter/Reading Improvement Project.
  - Project is included in the North Dakota Department of Health's DWSRF Intended Use Plan.
- Bond Rating = A1

### CAPITAL OUTLAY

Capital Outlay = \$2,849,100

- General Fund = \$1,041,550
  - Street Department = \$750,000
    - Snow Blower
    - 2 Tandem Dump Trucks
    - 2 Street Sweepers
- Cemetery Fund = \$410,000
  - Office/Maintenance Building = \$400,000
    - General Fund = 50%
    - City Sales Tax Fund = 50%
- City Sales Tax Fund = \$152,600
  - Traffic Signal Improvements
- Police Equipment Reserve Fund = \$16,250
- Water and Sewer Utility Fund = \$983,500
  - Waterline Maintenance Department = \$484,950
    - Tandem Dump Truck
    - Watermain Replacement Project
  - Sewerline Maintenance Department = \$310,500
    - Storm Lift Station Project (River Drive)
    - Sewermain Replacement Project
  - Meter Reading Department = \$100,000
    - Water Meters (new construction)
- Solid Waste Utility Fund = \$187,000
  - Crush Recycled Asphalt/Concrete Project
  - Concrete Project (Southside of Transfer Station)
- Street Light Utility Fund = \$58,200
  - LED Lights Replacement Project
    - City Sales Tax Fund = \$35,950

### ANNUAL COST FOR CITY SERVICES

The annual cost for City services for an existing \$200,000 residential home with an average valuation increase of 6.8% (Board of Equalization) and using 8 units of water per month, excluding special assessments = \$1,672

- Decrease from 2013 Budget = \$6

The City will publish a Notice of Public Hearing on August 30, 2013 for the second and final consideration of Ordinance No. 1163 adopting the 2014 Budget on September 17, 2013.

The Preliminary 2014 Budget will also be posted on the City's website at [cityofmandan.com](http://cityofmandan.com).

**CITY OF MANDAN  
2014 BUDGET  
SUMMARY**

REVENUES:

TAXES:

PROPERTY	\$ 3,459,500
1% CITY SALES	\$ 2,535,200
1% RESTAURANT AND LODGING	\$ 431,450
2% OCCUPANCY	\$ 81,600
OTHER	\$ 213,650
LICENSES AND PERMITS	\$ 769,900

INTERGOVERNMENTAL:

STATE AID DISTRIBUTION	\$ 2,020,250
HIGHWAY TAX DISTRIBUTION	\$ 1,267,850
FIRE INSURANCE TAXES	\$ 134,250
OTHER	\$ 509,550

CHARGES FOR SERVICES:

WATER, SEWER, SOLID WASTE, STREET LIGHT UTILITY	\$ 8,663,900
FUEL	\$ 231,300
GRAVE OPENING AND CLOSING	\$ 64,000
OTHER	\$ 153,450
FINES AND FORFEITS	\$ 190,750
SPECIAL ASSESSMENTS	\$ 4,582,300
INTEREST	\$ 65,300
LOAN REPAYMENTS	\$ 18,750
SALE OF CEMETERY LOTS	\$ 34,900
MISCELLANEOUS	\$ 229,900

TOTAL BEFORE TRANSFERS \$ 25,657,750

TRANSFERS \$ 3,630,800

TOTAL AFTER TRANSFERS \$ 29,288,550

EXPENDITURES:

SALARIES AND BENEFITS \$ 8,911,900

OPERATIONS AND MAINTENANCE:

PROFESSIONAL FEES AND SERVICES	\$ 1,903,300
INSURANCE	\$ 147,400
RENTALS	\$ 119,550
TRAVEL AND TRAINING	\$ 71,900
UTILITIES	\$ 898,350
PUBLISHING AND PRINTING	\$ 89,950
DUES AND MEMBERSHIPS	\$ 25,150
SUPPLIES AND MAINTENANCE	\$ 1,107,000
REPAIRS AND MAINTENANCE	\$ 793,900
CITY SHARE OF SPECIAL ASSESSMENTS	\$ 101,000
DEBT SERVICE-CHARGES AND FEES	\$ 157,900
MISCELLANEOUS	\$ 60,450
SUBSIDIES	\$ 1,115,650
DEBT SERVICE-PRINCIPAL AND INTEREST	\$ 8,440,950

TOTAL \$ 23,944,350

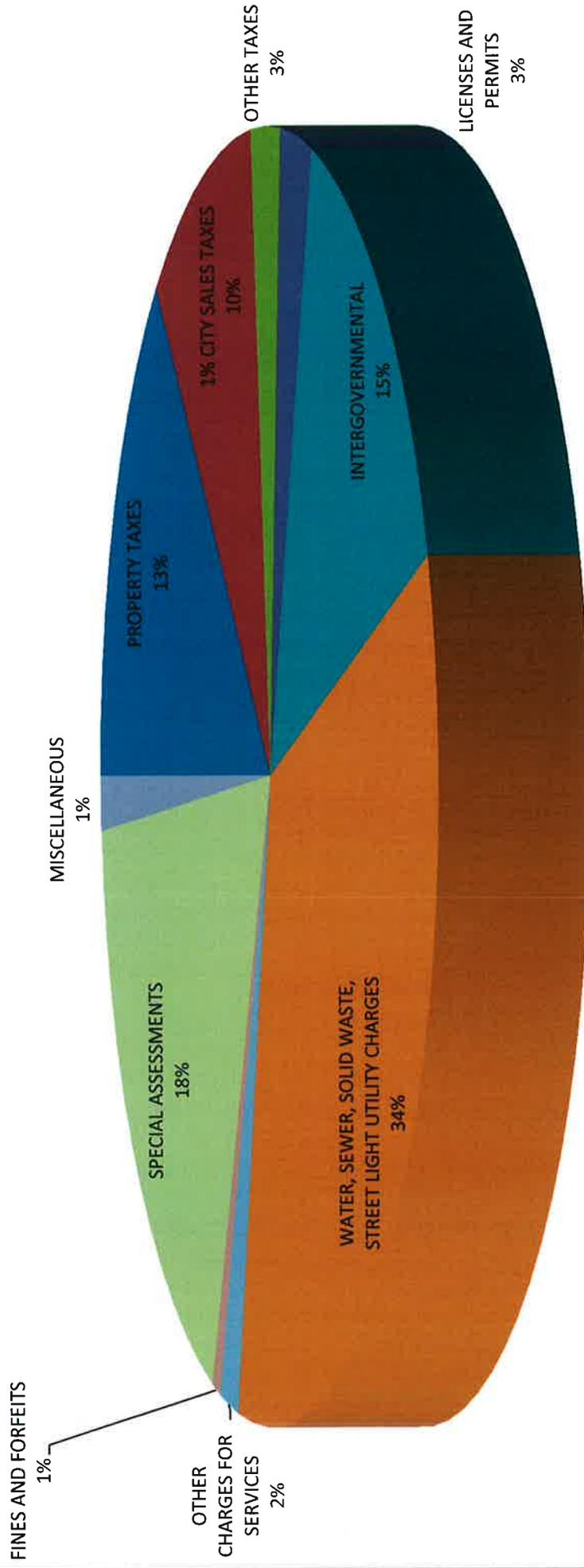
CAPITAL OUTLAY \$ 2,849,100

TOTAL BEFORE TRANSFERS \$ 26,793,450

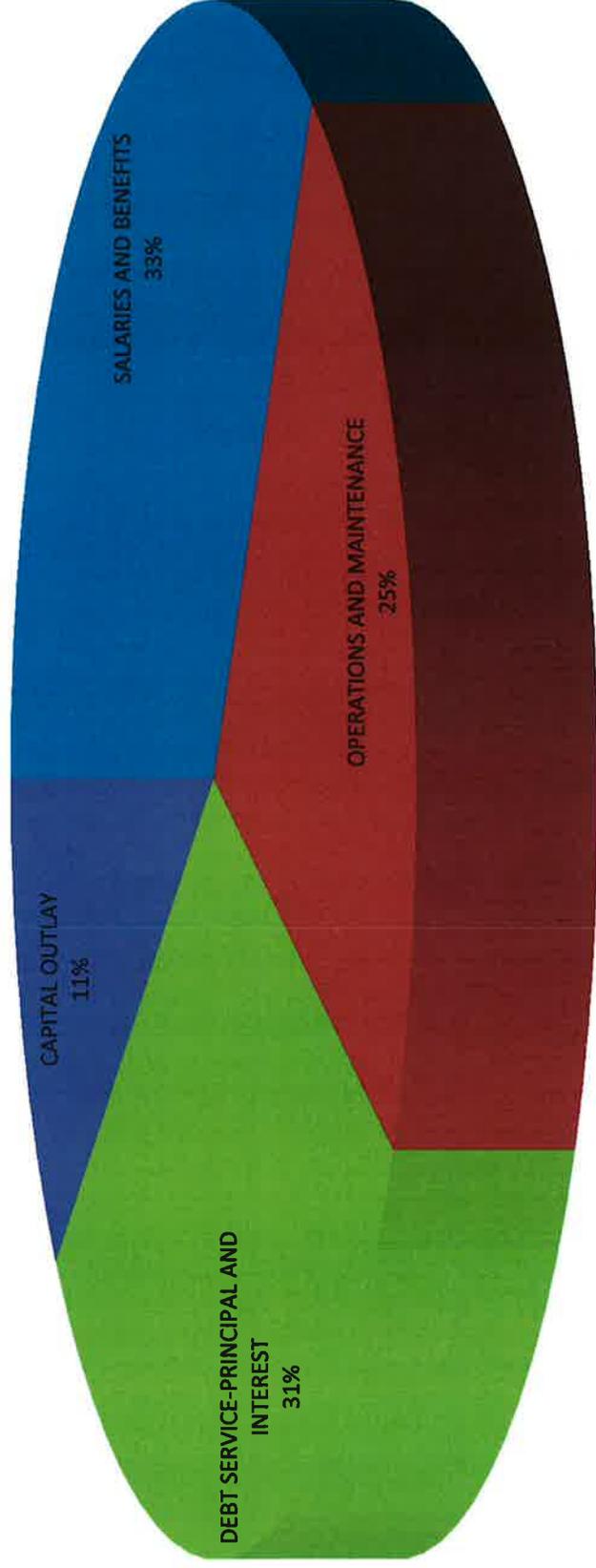
TRANSFERS \$ 3,630,800

TOTAL AFTER TRANSFERS \$ 30,424,250

# CITY OF MANDAN 2014 BUDGET REVENUES



# CITY OF MANDAN 2014 BUDGET EXPENDITURES



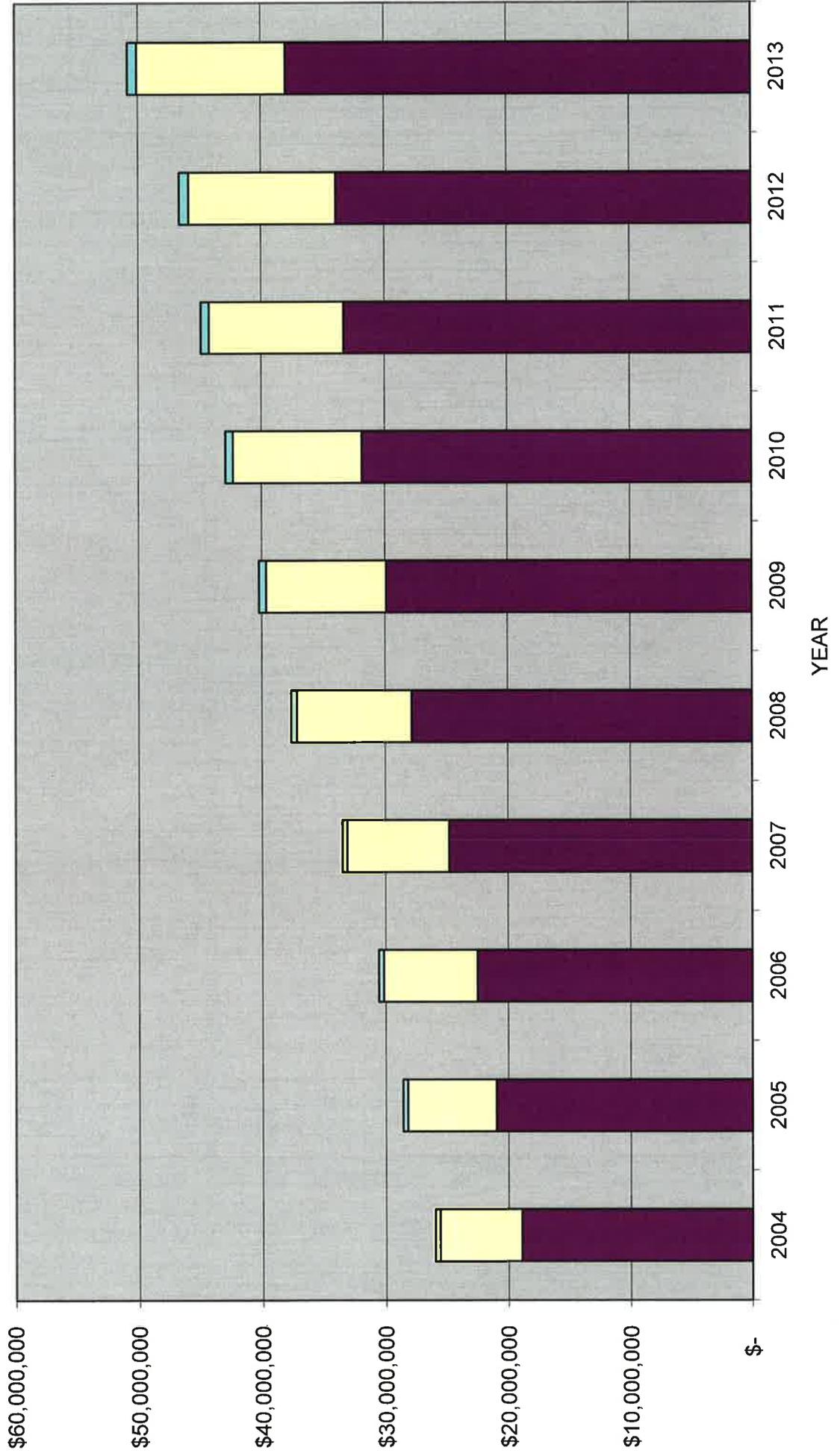
**CITY OF MANDAN  
2014 BUDGET**

	<u>GENERAL FUND</u>	<u>CEMETERY FUND</u>	<u>MANDAN GROWTH FUND</u>
FUND BALANCE-DECEMBER 31, 2013	\$ 5,307,214	\$ 98,388	\$ 534,388
REVENUES	\$ 9,437,200	\$ 601,600	\$ 285,550
EXPENDITURES	<u>\$ 9,354,150</u>	<u>\$ 188,800</u>	<u>\$ 181,100</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 83,050</u>	<u>\$ 412,800</u>	<u>\$ 104,450</u>
CAPITAL OUTLAY	<u>\$(1,041,550)</u>	<u>\$ (410,000)</u>	<u>\$ -</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (958,500)</u>	<u>\$ 2,800</u>	<u>\$ 104,450</u>
FUND BALANCE-DECEMBER 31, 2014	<u><u>\$ 4,348,714</u></u>	<u><u>\$ 101,188</u></u>	<u><u>\$ 638,838</u></u>
<u>FUND BALANCE-DECEMBER 31, 2014</u>			
RESERVED	\$ 1,582,514	\$ 24,792	
CAPITAL IMPROVEMENT	2,766,200	76,396	
ECONOMIC DEVELOPMENT			\$ 521,669
STOREFRONT IMPROVEMENT PROGRAM			87,896
RETAIL AND RESTAURANT INCENTIVE PROGRAM			29,272
TOTAL	<u><u>\$ 4,348,714</u></u>	<u><u>\$ 101,188</u></u>	<u><u>\$ 638,838</u></u>

**CITY OF MANDAN  
2014 BUDGET**

	<u>WATER &amp; SEWER UTILITY FUND</u>	<u>SOLID WASTE UTILITY FUND</u>	<u>STREET LIGHT UTILITY FUND</u>
FUND BALANCE-DECEMBER 31, 2013	\$ 2,960,638	\$ 1,714,160	\$ 128,680
REVENUES	\$ 6,728,000	\$ 1,641,250	\$ 442,450
EXPENSES	<u>\$ 5,643,100</u>	<u>\$ 1,481,300</u>	<u>\$ 368,850</u>
EXCESS OF REVENUES OVER (UNDER) EXPENSES	<u>\$ 1,084,900</u>	<u>\$ 159,950</u>	<u>\$ 73,600</u>
CAPITAL OUTLAY	<u>\$ (983,500)</u>	<u>\$ (187,000)</u>	<u>\$ (58,200)</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 101,400</u>	<u>\$ (27,050)</u>	<u>\$ 15,400</u>
FUND BALANCE-DECEMBER 31, 2014	<u><u>\$ 3,062,038</u></u>	<u><u>\$ 1,687,110</u></u>	<u><u>\$ 144,080</u></u>
<u>FUND BALANCE-DECEMBER 31, 2014</u>			
RESERVED	\$ 808,588	\$ 382,231	\$ 94,553
CAPITAL IMPROVEMENT	42,763	304,879	49,526
REVENUE BONDS	2,210,687		
LANDFILL AND TRANSFER STATION		1,000,000	
TOTAL	<u><u>\$ 3,062,038</u></u>	<u><u>\$ 1,687,110</u></u>	<u><u>\$ 144,080</u></u>

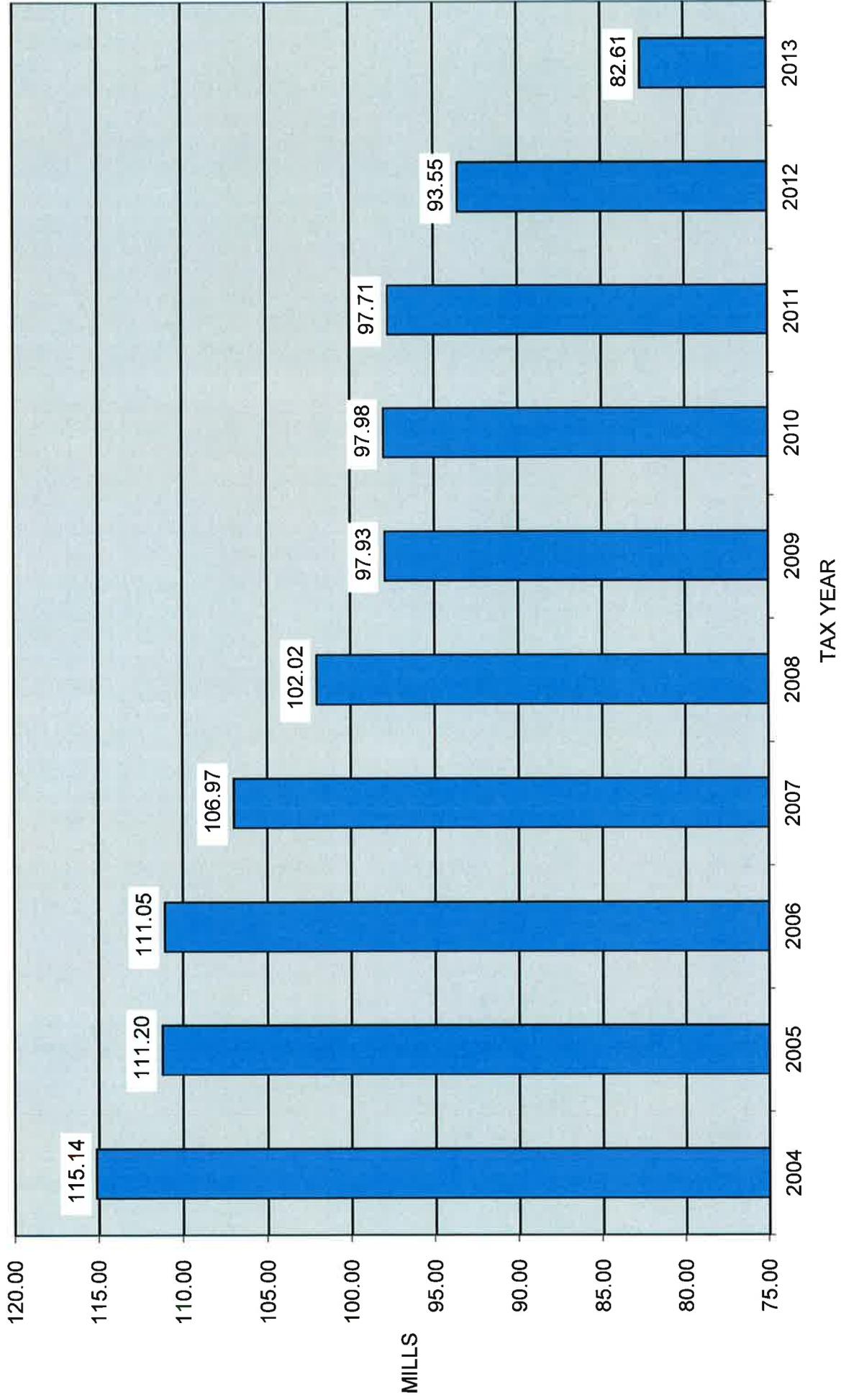
# CITY OF MANDAN TAXABLE VALUATIONS



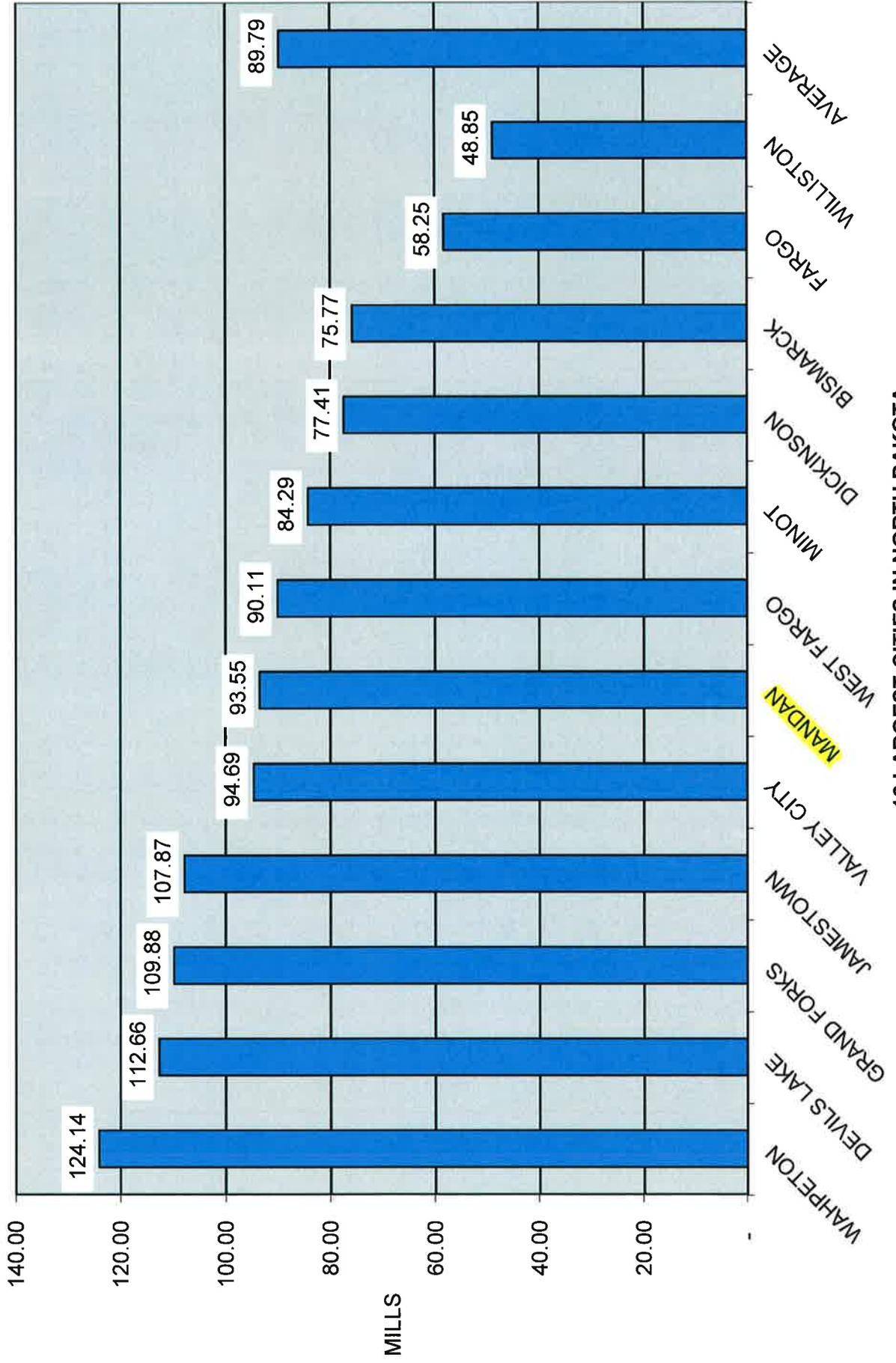
**CITY OF MANDAN  
2014 BUDGET  
MILL LEVY AND PROPERTY TAXES**

FUND	MILL LEVY	PROPERTY TAXES
GENERAL	63.38	\$ 3,223,355
SPECIAL REVENUE FUNDS:		
CITY'S SHARE OF SPECIAL ASSESSMENTS	1.99	\$ 101,000
CEMETERY	2.00	\$ 101,715
PUBLIC TRANSPORTATION SYSTEM	2.00	\$ 101,715
DEBT SERVICE FUNDS:		
GENERAL OBLIGATION BONDS:		
LIBERTY MEMORIAL BRIDGE	1.34	\$ 68,371
REFUNDING IMPROVEMENT BONDS:		
STREET IMPROVEMENT DISTRICT #145	0.66	\$ 33,508
STREET IMPROVEMENT DISTRICT #148	0.24	\$ 12,021
MANDAN AIRPORT AUTHORITY	4.00	\$ 203,430
MORTON MANDAN PUBLIC LIBRARY	7.00	\$ 356,003
TOTAL	<u>82.61</u>	<u>\$ 4,201,120</u>

# CITY OF MANDAN PROPERTY TAX RATES

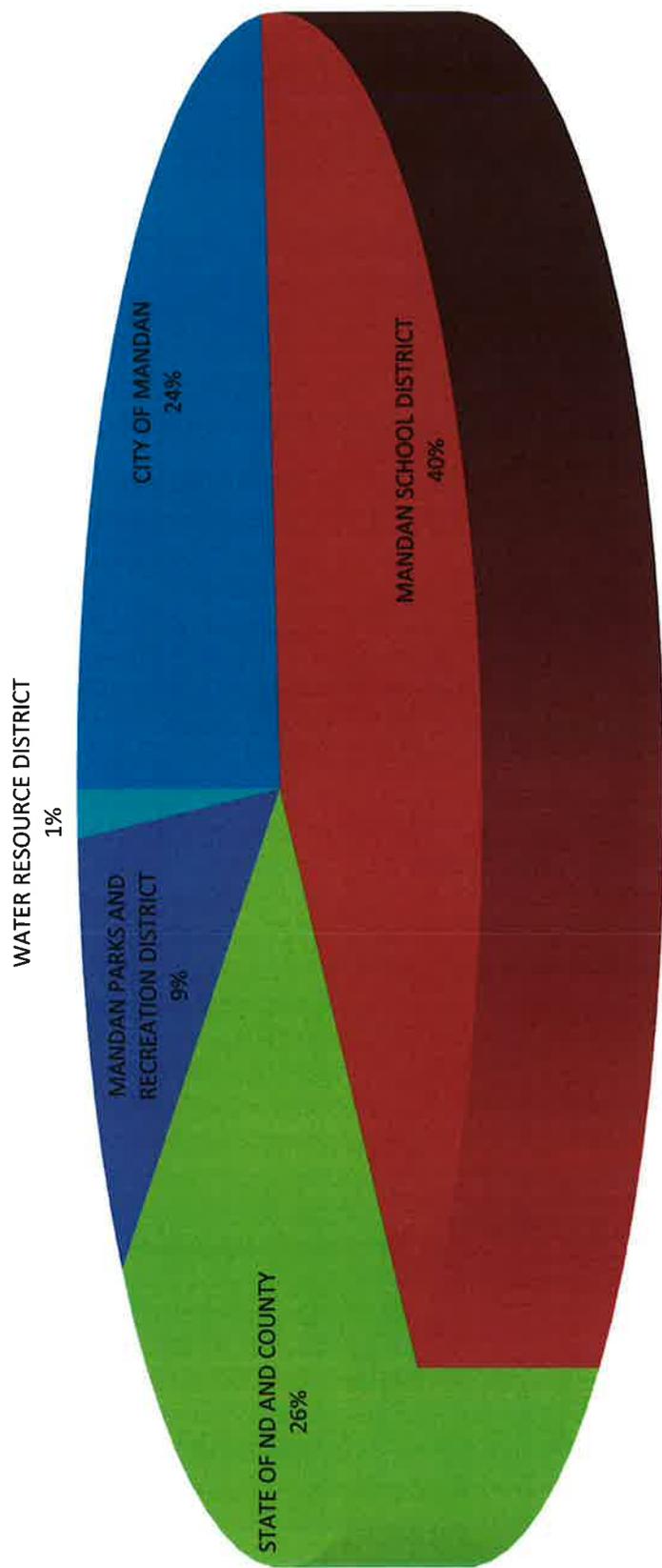


# CITY MILL LEVY TAX YEAR 2012



12 LARGEST CITIES IN NORTH DAKOTA

# PROPERTY TAX RATES TAX YEAR 2012



**CITY OF MANDAN  
2014 BUDGET  
NEW EMPLOYEES**

PER EMPLOYEE	POSITION:	# OF EMPLOYEES:	ASSISTANT FINANCE DIRECTOR	POLICE OFFICER	(PROMOTIONS) POLICE	FIREFIGHTER/ EMT	DEVELOPMENT/ COMMUNICATIONS COORDINATOR	UTILITY OPERATOR I	TOTAL
SALARY		1	\$ 64,341	\$ 39,500	\$ 10,490	\$ 37,619	\$ 42,000	\$ 34,121	\$ 228,071
SOCIAL SECURITY AND MEDICARE			\$ 4,922	\$ 3,022	\$ 802	\$ 2,878	\$ 3,213	\$ 2,610	\$ 17,447
PENSION			\$ 5,147	\$ 3,160	\$ 839	\$ 3,010	\$ 3,360	\$ 2,730	\$ 18,246
UNEMPLOYMENT COMPENSATION			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WORKERS' COMPENSATION			\$ 86	\$ 414	\$ -	\$ 1,256	\$ 86	\$ 1,168	\$ 3,009
HEALTH INSURANCE			\$ 6,061	\$ 6,061	\$ -	\$ 6,061	\$ 6,061	\$ 6,061	\$ 30,304
TERM LIFE INSURANCE			\$ 48	\$ 48	\$ -	\$ 48	\$ 48	\$ 48	\$ 240
TOTAL			\$ 80,604	\$ 52,204	\$ 12,132	\$ 50,872	\$ 54,768	\$ 46,737	\$ 297,317
X # OF EMPLOYEES		1		5		4	1	1	12
TOTAL			\$ 80,604	\$ 261,021	\$ 12,132	\$ 203,486	\$ 54,768	\$ 46,737	\$ 658,749
LESS: COPS HIRING PROGRAM GRANT			\$ 80,604	\$ (78,306)	\$ 12,132	\$ 203,486	\$ 54,768	\$ 46,737	\$ (78,306)
TOTAL			\$ 80,604	\$ 182,715	\$ 12,132	\$ 203,486	\$ 54,768	\$ 46,737	\$ 580,442
FUND			FINANCE	POLICE	(PROMOTIONS) POLICE	FIRE	BUSINESS DEVELOPMENT	UTILITY MAINTENANCE	TOTAL
GENERAL			\$ 40,302	\$ 182,715	\$ 12,132	\$ 203,486	\$ 27,384	\$ 46,737	\$ 466,019
MANDAN GROWTH			\$ 24,181				\$ 27,384		\$ 27,384
WATER AND SEWER UTILITY			\$ 12,091					\$ 44,401	\$ 68,582
SOLID WASTE UTILITY			\$ 4,030					\$ 2,337	\$ 12,091
STREET LIGHT UTILITY			\$ 80,604	\$ 182,715	\$ 12,132	\$ 203,486	\$ 54,768	\$ 46,737	\$ 6,367
TOTAL			\$ 80,604	\$ 182,715	\$ 12,132	\$ 203,486	\$ 54,768	\$ 46,737	\$ 580,442

**CITY OF MANDAN  
2014 BUDGET  
SALARIES AND BENEFITS**

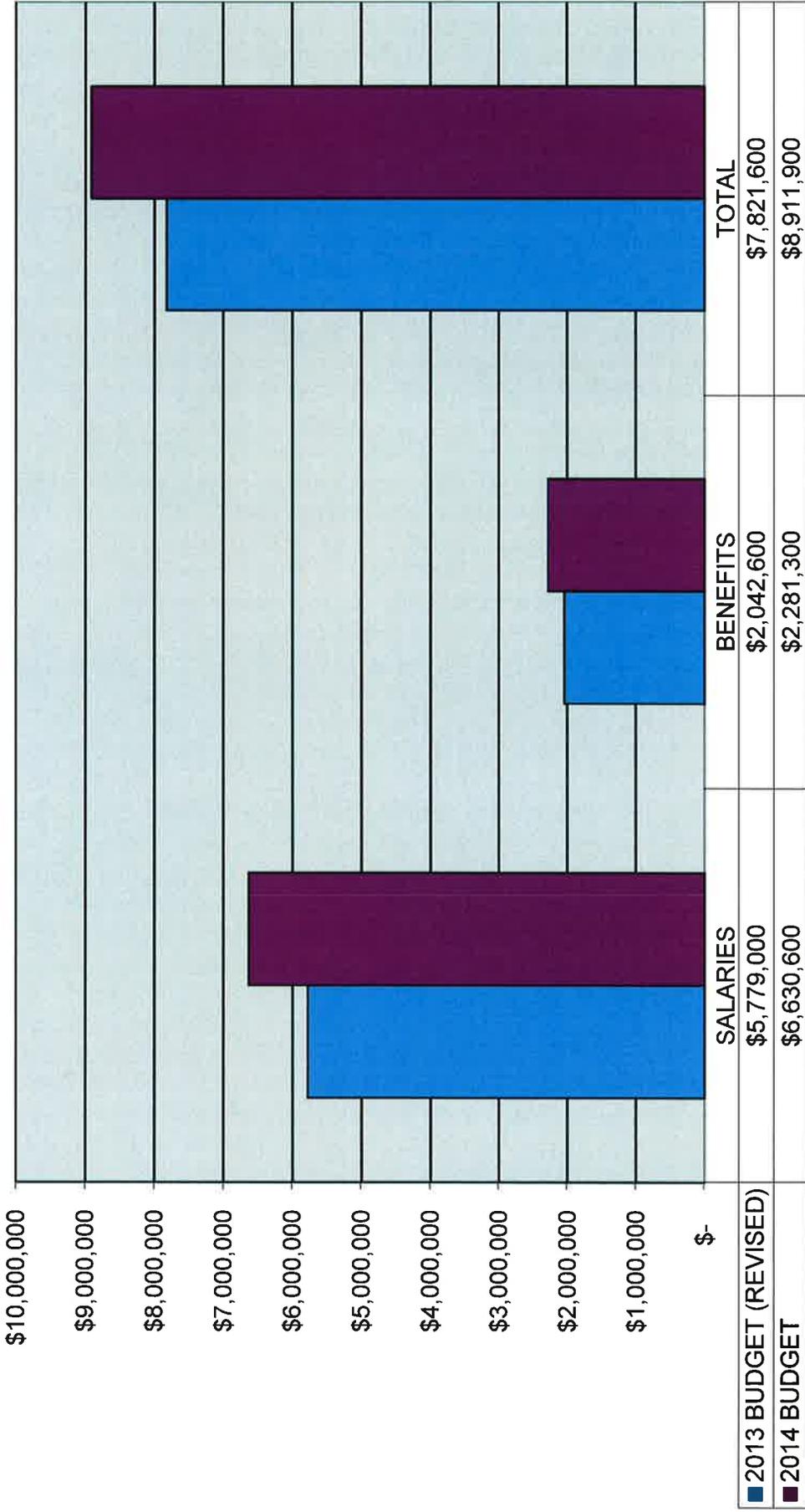
**SALARIES:**

REGULAR	\$	6,130,550
OVERTIME	\$	249,450
OVERTIME-HIDTA GRANT	\$	25,400
PART TIME	\$	225,200
TOTAL	\$	<u>6,630,600</u>

**BENEFITS:**

SOCIAL SECURITY AND MEDICARE	\$	504,650
PENSION	\$	505,150
UNEMPLOYMENT COMPENSATION	\$	-
WORKERS' COMPENSATION	\$	59,300
HEALTH INSURANCE	\$	1,201,300
TERM LIFE INSURANCE	\$	8,150
EMPLOYEES ASSISTANCE PROGRAM	\$	2,600
DENTAL ADMINISTRATION FEES	\$	150
TOTAL	\$	<u>2,281,300</u>
TOTAL	\$	<u><u>8,911,900</u></u>

# CITY OF MANDAN SALARIES AND BENEFITS



**CITY OF MANDAN  
2014 BUDGET  
OPERATIONS AND MAINTENANCE**

EXPENDITURES OVER (UNDER) BASE SPENDING

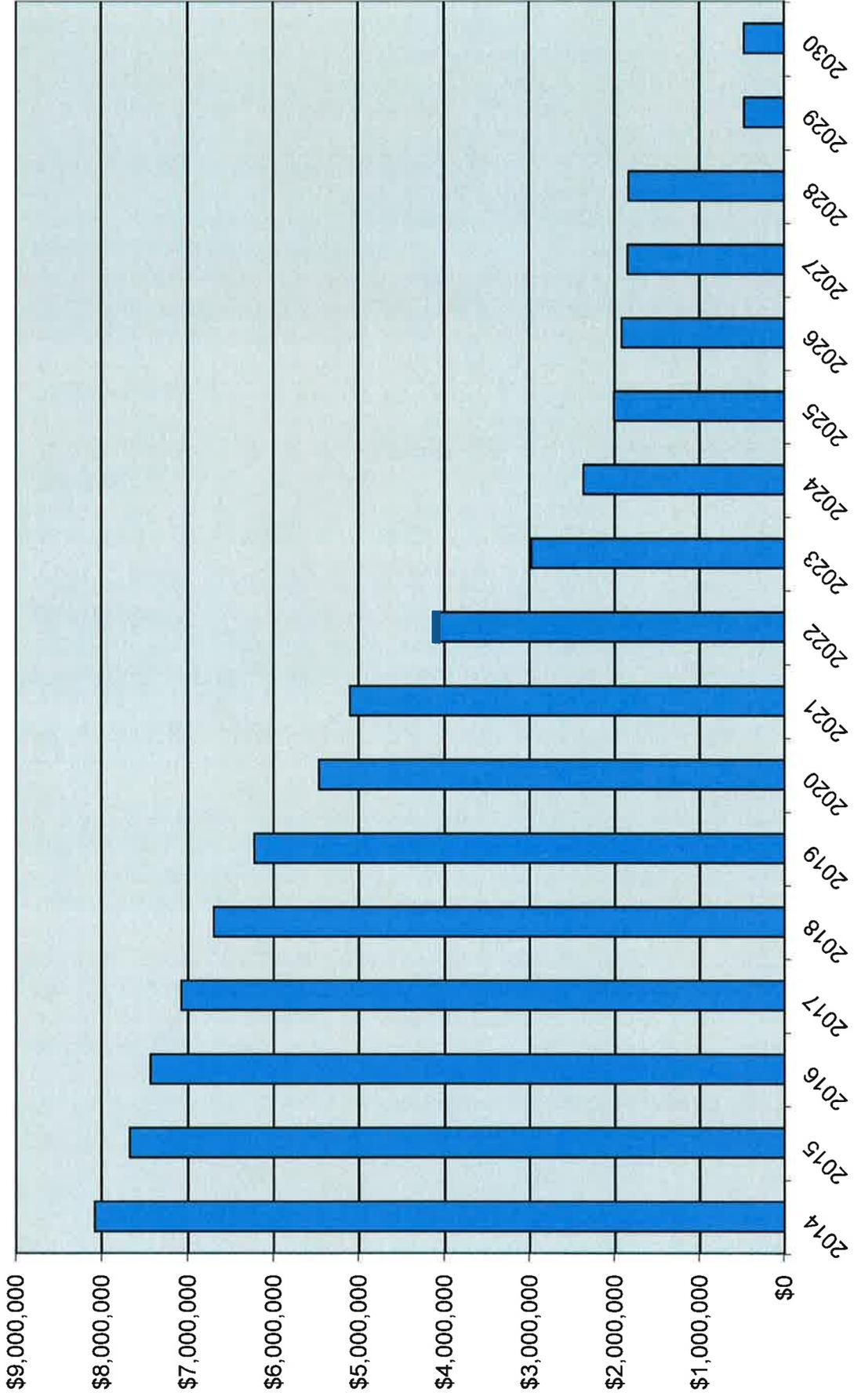
<u>GENERAL FUND</u>	<u>TOTAL</u>
MUNICIPAL COURT	\$ -
ADMINISTRATION AND FINANCE	\$ 5,400
ASSESSING	\$ 850
PLANNING AND ZONING	\$ 3,850
ENGINEERING	\$ 5,500
MEMORIAL BUILDING MAINTENANCE	\$ -
INFORMATION TECHNOLOGY	\$ 20,850
POLICE	\$ 82,650
LAW ENFORCEMENT CENTER	\$ (4,050)
PARKING AUTHORITY	\$ 450
FIRE	\$ (6,050)
CORRECTIONS	\$ -
BUILDING INSPECTION	\$ 3,000
ANIMAL CONTROL	\$ 350
STREET	\$ -
FORESTRY	\$ -
WEED CONTROL	\$ 250
TOTAL	<u>\$ 113,050</u>
 <b>CEMETERY FUND</b>	 \$ 900
 <b>MANDAN GROWTH FUND</b>	 \$ 600
 <u><b>WATER AND SEWER UTILITY FUND</b></u>	
UTILITY BILLING	\$ 1,700
WATER TREATMENT	\$ 57,350
WASTEWATER TREATMENT	\$ (6,750)
WATERLINE MAINTENANCE	\$ -
SEWERLINE MAINTENANCE	\$ -
METER READING	\$ 300
TOTAL	<u>\$ 52,600</u>
 <b>SOLID WASTE UTILITY FUND</b>	 \$ 44,700
 <b>STREET LIGHT UTILITY FUND</b>	 <u>\$ -</u>
TOTAL	<u><u>\$ 211,850</u></u>

CITY OF MANDAN  
DEBT SERVICE

AMORTIZATION SCHEDULE

YEAR	GENERAL OBLIGATION BONDS LIBERTY MEMORIAL BRIDGE	SPECIAL ASSESSMENT BONDS SIDEWALK, CURB AND GUTTER	SPECIAL ASSESSMENT BONDS WATER AND SEWER UTILITY	REVENUE BONDS MANDAN COMMUNITY CENTER	REVENUE BONDS WATER TREATMENT PLANT OF 2002	REVENUE BONDS WATER TREATMENT PLANT OF 2008	REVENUE BONDS WATER TREATMENT PLANT OF 2010	REVENUE BONDS WATER AND SEWER OF 2005 WATERMAIN	REVENUE BONDS SOUTH SIDE WATER RESERVOIR	REVENUE BONDS SEWER TREATMENT PLANT OF 1997	REVENUE BONDS SEWER TREATMENT PLANT OF 2008	REVENUE BONDS SOUTH SIDE SEWERMAIN	TOTAL
2014	\$ 62,155	\$ 258,398	\$ 4,123,536	\$ 139,100	\$ 281,675	\$ 284,750	\$ 448,666	\$ 76,600	\$ 527,809	\$ 330,750	\$ 103,500	\$ 65,000	\$ 8,080,265
2015	\$ 60,755	\$ 237,259	\$ 3,862,694	\$ 139,975	\$ 281,900	\$ 284,875	\$ 450,856	\$ 79,580	\$ 532,345	\$ 333,625	\$ 106,750	\$ 63,875	\$ 7,670,579
2016	\$ 64,255	\$ 206,621	\$ 3,717,245	\$ 140,548	\$ 282,975	\$ 284,875	\$ 447,762	\$ 77,430	\$ 531,390	\$ 331,250	\$ 104,875	\$ 62,750	\$ 7,432,186
2017	\$ 67,533	\$ 166,982	\$ 3,504,067	\$ 140,868	\$ 282,875	\$ 284,750	\$ 449,526	\$ 75,255	\$ 535,109	\$ 333,750	\$ 108,000	\$ 61,625	\$ 7,073,725
2018	\$ 65,688	\$ 128,667	\$ 3,253,037	\$ 140,868	\$ 281,625	\$ 289,500	\$ 451,006	\$ 77,945	\$ 538,337	\$ 331,000	\$ 106,000	\$ 65,500	\$ 6,698,602
2019	\$ 68,740	\$ 91,782	\$ 2,918,528	\$ 140,603	\$ 282,250	\$ 289,000	\$ 452,202	\$ 75,498	\$ 541,074	\$ 333,125	\$ 109,000	\$ 64,250	\$ 6,224,124
2020	\$ 66,665	\$ 70,859	\$ 2,721,342	\$	\$ 283,700	\$ 288,375	\$ 458,114	\$ 77,910	\$ 543,321	\$	\$ 106,875	\$ 63,000	\$ 5,468,087
2021	\$ 69,460	\$ 45,574	\$ 2,456,426	\$ 690,706	\$ 284,950	\$ 292,625	\$ 458,600	\$ 80,000	\$ 545,078	\$	\$ 109,750	\$ 66,750	\$ 5,099,918
2022	\$ 67,123	\$ 20,135	\$ 1,918,892	\$ 577,516	\$ 291,625	\$ 291,625	\$ 458,802	\$ 76,880	\$ 546,344	\$	\$ 107,500	\$ 65,375	\$ 4,130,192
2023	\$ 69,650	\$	\$ 1,117,784	\$ 243,803	\$ 290,500	\$ 294,250	\$ 458,720	\$ 78,640	\$ 547,119	\$	\$ 110,250	\$ 64,000	\$ 2,980,466
2024	\$ 67,040	\$	\$ 633,673	\$ 109,159	\$ 297,750	\$ 297,750	\$ 463,354	\$ 75,280	\$ 547,404	\$	\$ 107,875	\$ 67,625	\$ 2,365,660
2025	\$ 69,290	\$	\$ 368,884	\$	\$ 296,000	\$ 296,000	\$ 466,486	\$ 76,800	\$ 552,199	\$	\$ 110,500	\$ 66,125	\$ 2,004,110
2026	\$ 66,430	\$	\$ 352,210	\$	\$ 299,125	\$ 299,125	\$ 469,984	\$	\$ 554,826	\$	\$ 113,000	\$ 64,625	\$ 1,915,090
2027	\$	\$	\$ 340,478	\$	\$ 287,000	\$ 287,000	\$ 473,056	\$	\$ 562,822	\$	\$ 110,375	\$ 68,125	\$ 1,842,912
2028	\$	\$	\$ 333,548	\$	\$	\$	\$ 470,702	\$	\$	\$	\$ 112,750	\$ 61,500	\$ 1,830,675
2029	\$	\$	\$	\$	\$	\$	\$ 473,064	\$	\$	\$	\$	\$	\$ 470,702
2030	\$	\$	\$	\$	\$	\$	\$ 473,064	\$	\$	\$	\$	\$	\$ 473,064
TOTAL	\$ 864,783	\$ 1,226,277	\$ 31,622,343	\$ 841,960	\$ 2,261,950	\$ 4,355,000	\$ 7,813,462	\$ 927,818	\$ 8,161,512	\$ 1,993,500	\$ 1,627,000	\$ 970,125	\$ 71,760,356
SUMMARY													
PRINCIPAL	\$ 660,000	\$ 1,143,183	\$ 27,282,957	\$ 735,000	\$ 2,027,000	\$ 3,590,000	\$ 6,115,000	\$ 710,000	\$ 6,355,000	\$ 1,830,000	\$ 1,340,000	\$ 800,000	\$ 60,425,628
INTEREST	\$ 204,783	\$ 83,094	\$ 4,339,386	\$ 106,960	\$ 234,950	\$ 765,000	\$ 1,698,462	\$ 217,818	\$ 1,806,512	\$ 163,500	\$ 287,000	\$ 170,125	\$ 11,334,728
TOTAL	\$ 864,783	\$ 1,226,277	\$ 31,622,343	\$ 841,960	\$ 2,261,950	\$ 4,355,000	\$ 7,813,462	\$ 927,818	\$ 8,161,512	\$ 1,993,500	\$ 1,627,000	\$ 970,125	\$ 71,760,356

# CITY OF MANDAN DEBT SERVICE



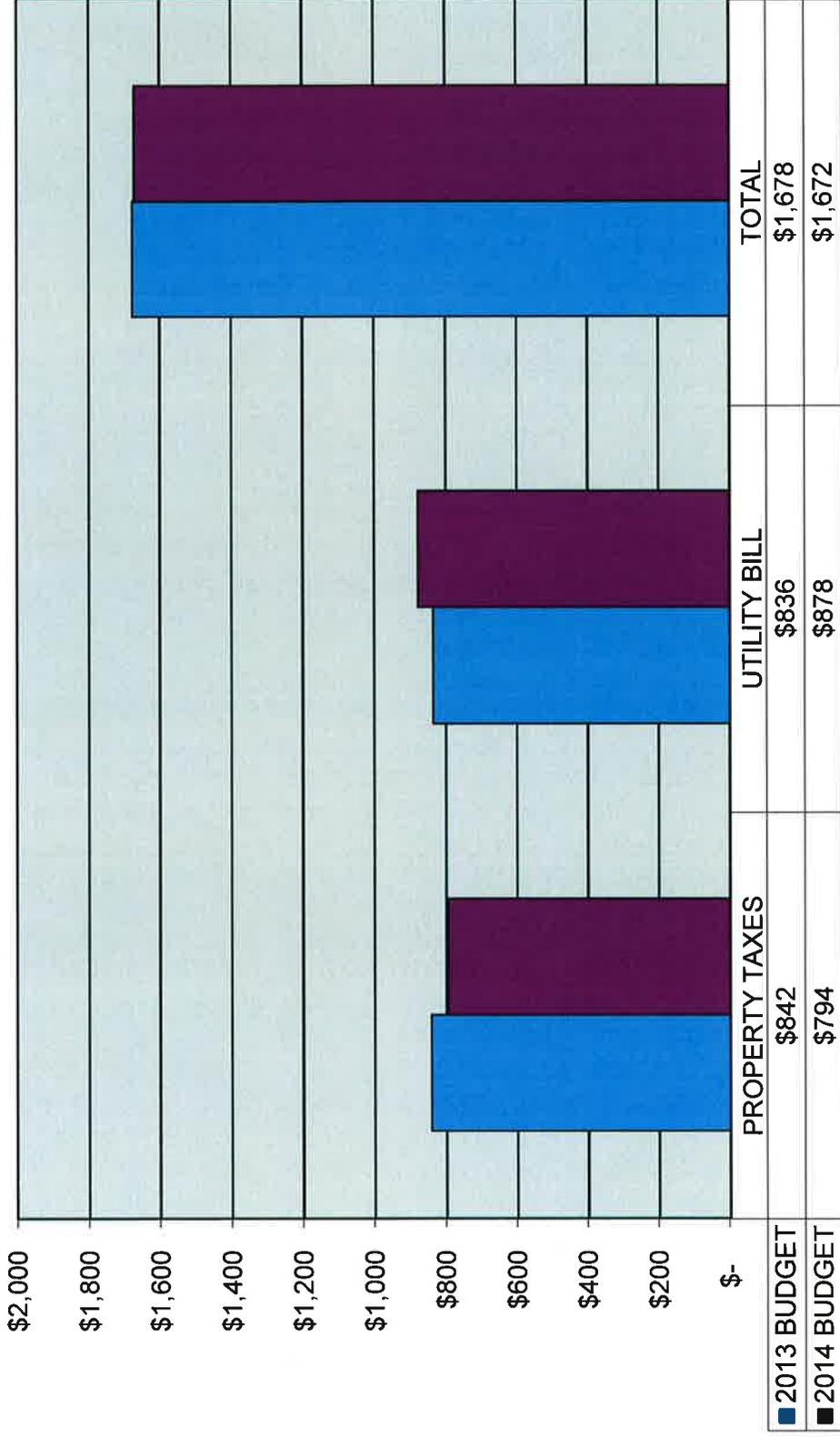
**CITY OF MANDAN  
2014 BUDGET  
CAPITAL OUTLAY**

	<u>TOTAL</u>
<b><u>GENERAL FUND</u></b>	
<b><u>AUDITOR</u></b>	
UPGRADE EQUIPMENT TO HD (COMMISSION ROOM)	\$ 65,000
<b><u>ADMINISTRATION AND FINANCE</u></b>	
OFFICE EQUIPMENT	\$ 11,500
<b><u>ASSESSING</u></b>	
VEHICLE	\$ 14,500
VALUATION SOFTWARE	\$ 39,500
<b><u>HUMAN RESOURCES</u></b>	
2 AEDS (SAFETY COMMITTEE)	\$ 3,650
<b><u>INFORMATION TECHNOLOGY</u></b>	
COMPUTER EQUIPMENT	\$ 55,300
<b><u>POLICE</u></b>	
2 PATROL VEHICLES	\$ 59,450
<b><u>FIRE</u></b>	
KITCHEN FLOOR (STATION NO. 1)	\$ 3,850
CHAIRS (TRAINING ROOM)	\$ 8,800
<b><u>BUILDING INSPECTION</u></b>	
VEHICLE	\$ 14,500
<b><u>STREET</u></b>	
SNOW BLOWER	\$ 120,000
2 TANDEM DUMP TRUCKS	\$ 250,000
2 STREET SWEEPERS	\$ 380,000
<b><u>WEED CONTROL</u></b>	
UTILITY TRAILER	\$ 3,500
MOWER	\$ 12,000
TOTAL	<u>\$ 1,041,550</u>
<b><u>CEMETERY FUND</u></b>	
20 YARD HYDRANTS AND 2 BACK FLOW PREVENTERS	\$ 10,000
OFFICE/MAINTENANCE BUILDING	\$ 400,000
TOTAL	<u>\$ 410,000</u>
<b><u>CITY SALES TAX</u></b>	
TRAFFIC SIGNAL IMPROVEMENTS (NDDOT-CITY'S SHARE)	\$ 152,600
<b><u>POLICE EQUIPMENT RESERVE FUND</u></b>	
2 TASERS	\$ 2,250
5 HAND GUNS	\$ 2,900
2 RIFLES	\$ 2,900
5 BALLISTIC VESTS	\$ 3,200
31 FLASHLIGHTS	\$ 5,000
TOTAL	<u>\$ 16,250</u>

**CITY OF MANDAN  
2014 BUDGET  
CAPITAL OUTLAY**

	<u>TOTAL</u>
<b><u>WATER AND SEWER UTILITY FUND</u></b>	
<b><u>UTILITY BILLING</u></b>	
UTILITY BILLING SOFTWARE (WATER METER/READING IMPROVEMENTS PROJECT)	\$ 7,000
 <b><u>WATER TREATMENT</u></b>	
PARKING LOT PROJECT	\$ 4,000
WATER RESERVOIR PROJECT (SUNSET DRIVE)	\$ 8,000
 <b><u>WASTEWATER TREATMENT</u></b>	
PRESSURE WASHER	\$ 1,500
3 ACTUATORS	\$ 3,300
DOWNCOMER HOSE/DIFFUSER ASSEMBLY SHEATHS/LABOR	\$ 64,250
 <b><u>WATERLINE MAINTENANCE</u></b>	
TANDEM DUMP TRUCK	\$ 97,500
WATERMAIN REPLACEMENT PROJECT (CAPITAL IMPROVEMENT PROGRAM)	\$ 387,450
 <b><u>SEWERLINE MAINTENANCE</u></b>	
PUMP (LIFT STATION #7)	\$ 12,000
MANHOLE REHABILITATION PROJECT	\$ 20,000
3/4 TON VEHICLE	\$ 26,000
STORM LIFT STATION PROJECT (RIVER DRIVE)	\$ 80,000
SEWERMAIN REPLACEMENT PROJECT (CAPITAL IMPROVEMENT PROGRAM)	\$ 172,500
 <b><u>METER READING</u></b>	
WATER METERS (NEW CONSTRUCTION)	\$ 100,000
TOTAL	\$ 983,500
 <b><u>SOLID WASTE UTILITY FUND</u></b>	
FENCE	\$ 5,000
2 COMPOST BOXES	\$ 9,500
2 COMPACTOR BOXES	\$ 21,500
3/4 TON VEHICLE	\$ 26,000
CRUSH RECYCLED ASPHALT/CONCRETE PROJECT	\$ 50,000
CONCRETE PROJECT (SOUTHSIDE OF TRANSFER STATION)	\$ 75,000
TOTAL	\$ 187,000
 <b><u>STREET LIGHT UTILITY FUND</u></b>	
WIRE TRACER LOCATOR	\$ 4,200
LED LIGHTS REPLACEMENT PROJECT	\$ 54,000
TOTAL	\$ 58,200
TOTAL	\$ 2,849,100

# ANNUAL COST FOR CITY SERVICES



EXISTING \$200,000 RESIDENTIAL HOME  
 (WITH AN AVERAGE VALUATION INCREASE OF 6.8% AND USING 8 UNITS OF WATER PER MONTH,  
 EXCLUDING SPECIAL ASSESSMENTS)

**ORDINANCE NO. 1163**

AN ORDINANCE MAKING THE ANNUAL APPROPRIATIONS FOR EXPENDITURES OR EXPENSES OF THE CITY OF MANDAN, NORTH DAKOTA, FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2014, AND ENDING DECEMBER 31, 2014, AND MAKING THE ANNUAL TAX LEVY FOR THE YEAR 2013.

BE IT ORDAINED BY THE BOARD OF CITY COMMISSIONERS OF THE CITY OF MANDAN, NORTH DAKOTA:

Section 1. There are hereby appropriated the following sums of money for so much thereof that may be necessary for the purpose of paying expenditures or expenses of the City of Mandan, North Dakota, for the fiscal year commencing January 1, 2014, and ending December 31, 2014.

General Fund	\$10,395,700
Highway Distribution Fund	1,267,850
City's Share of Special Assessments Fund	118,500
Cemetery Fund	598,800
City Visitors' Promotion Fund	73,450
Alarm-Equipment Reserve Fund	29,300
City Sales Tax Fund	2,229,950
Public Transportation System Fund	103,000
Mandan Growth Fund	181,100
Narcotics Task Force Grant Fund	91,000
Police Equipment Reserve Fund	16,250
Narcotics Task Force Grant Fund-HIDTA	61,750
BNSF Settlement Fund	1,800
Mandan SEP Trust Fund	1,850
Downtown Redevelopment Fund	61,050
Mandan Community Center Revenue Bonds of 2005 Fund	139,800
Liberty Memorial Bridge General Obligations Bonds Fund	63,200
Refunding Improvement Bonds Fund	5,778,950
City Visitors' Promotion Capital Construction Fund	158,800
Water and Sewer Utility Fund	6,626,600
Solid Waste Utility Fund	1,668,300
Street Light Utility Fund	427,050
City Shop Fund	330,200
Morton Mandan Public Library	
Mandan Airport Authority	973,397

Section 2. There are hereby levied the following sums of money on all taxable property in the City of Mandan, North Dakota, for the year 2013 for the purpose of paying expenditures or expenses of the City of Mandan, North Dakota.

General Fund	\$3,223,355
City's Share of Special Assessments Fund	101,000
Cemetery Fund	101,715
Public Transportation System Fund	101,715
General Obligation Bonds Fund:	
Liberty Memorial Bridge	68,371
Refunding Improvement Bonds Fund:	
Street Improvement District #145	33,508
Street Improvement District #148	12,021
Mandan Airport Authority	203,430
Morton Mandan Public Library	356,003

Section 3. Repeal. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

Section 4. Taking Effect. This ordinance shall be in full force and effect from and after its final passage and adoption.

\_\_\_\_\_  
President, Board of City Commissioners

Attest:

\_\_\_\_\_  
City Administrator

First Consideration: August 20, 2013  
Second Consideration: September 17, 2013  
Final Passage and Adoption: September 17, 2013