



Board of City Commissioners

Agenda Documentation

MEETING DATE: August 19, 2014
PREPARATION DATE: August 15, 2014
SUBMITTING DEPARTMENT: Finance
DEPARTMENT DIRECTOR: Greg Welch
PRESENTER: Greg Welch, Finance Director
SUBJECT: Preliminary 2015 Budget

PURPOSE

To consider the introduction and first consideration, and call for a public hearing of Ordinance No. 1189 adopting the 2015 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, 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 Preliminary 2015 Budget is in compliance with these legal requirements and City Policies.

The proposed Budget for 2015 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

The City will publish a Notice of Public Hearing on August 29, 2014 for the second and final consideration of Ordinance No. 1189 adopting the 2015 Budget on September 16, 2014.

The Preliminary 2015 Budget will also be posted on the City's website at cityofmandan.com.

ATTACHMENTS

- Preliminary 2015 Budget
- Ordinance No. 1189

FISCAL IMPACT

See Preliminary 2015 Budget

The annual cost for City services for an existing \$225,000 residential home with an average valuation increase of 9% (Board of Equalization) and using 8 units of water per month, excluding special assessments:

Property Taxes:

- 2014 Budget = \$828
- 2015 Budget = \$844
- Annual increase = \$16

Utility Bill:

- 2014 Budget = \$878
- 2015 Budget = \$922
- Annual increase = \$44

Total:

- 2014 Budget = \$1,706
- 2015 Budget = \$1,766
- Annual increase = \$60

STAFF IMPACT

None

LEGAL REVIEW

The Budget was prepared in accordance with the Municipal Budget Law (North Dakota Century Code Chapter 40-40) and also with existing City Ordinances, Resolutions, contracts and agreements.

RECOMMENDATION

To approve the introduction and first consideration, and call for a public hearing of Ordinance No. 1189 making the annual appropriations for expenditures or expenses of the City of Mandan, North Dakota, for the fiscal year commencing January 1, 2015, and ending December 31, 2015, and making the annual tax levy for the year 2014.

SUGGESTED MOTION

Move to approve the introduction and first consideration, and call for a public hearing of Ordinance No. 1189 making the annual appropriations for expenditures or expenses of the City of Mandan, North Dakota, for the fiscal year commencing January 1, 2015, and ending December 31, 2015, and making the annual tax levy for the year 2014.



**CITY OF
MANDAN**

“WHERE THE WEST BEGINS”

**PRELIMINARY
2015 BUDGET**

PRELIMINARY 2015 BUDGET HIGHLIGHTS

PURPOSE

To consider the introduction and first consideration, and call for a public hearing of Ordinance No. 1189 adopting the 2015 Budget.

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

REVENUES

Total = \$27,044,600

- Property Taxes = \$3,567,900 or 13%
- 1% City Sales Taxes = \$2,817,100 or 10%
- Other Taxes = \$705,600 or 3%
 - 1% Restaurant and Lodging Taxes = \$435,050
 - 2% Occupancy Taxes = \$65,350
- Licenses and Permits = \$1,085,950 or 4%
 - Building Inspection Permits = \$615,550
 - Cable TV Franchise Fees = \$339,750
- Intergovernmental = \$3,975,900 or 15%
 - State Aid Distribution = \$2,112,100
 - Highway Tax Distribution = \$1,337,800
 - Fire Insurance Taxes = \$126,250
- Water, Sewer, Solid Waste, Street Light Utility Charges = \$9,375,500 or 35%
- Other Charges for Services = \$481,650 or 2%
 - Fuel (City Shop) = \$240,550
 - Grave Opening and Closing (Cemetery) = \$47,050
- Fines and Forfeits = \$238,300 or 1%
- Special Assessments = \$4,420,750 or 16%
- Miscellaneous = \$375,950 or 1%
 - Loan Repayments (Mandan Growth Fund) = \$20,400
 - Sale of Lots (Cemetery) = \$37,250

EXPENDITURES

Total = \$27,413,350

- Salaries and Benefits = \$9,888,700 or 36%
 - Salaries = \$7,355,700
 - Benefits = \$2,533,000
- Operations and Maintenance = \$6,900,800 or 25%
- Debt Service-Principal and Interest = \$8,801,050 or 32%
- Capital Outlay = \$1,822,800 or 7%

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
 - Committee recommends renaming Weed Control Department to Grounds Maintenance Department.
- Cemetery Fund
- Mandan Growth Fund
- Water and Sewer Utility Fund:
 - Base Rate increase:
 - Residential = \$3.65 per month
 - Commercial and Industrial = \$7.30 per month
 - Apartment (3+ units) = \$10.95 per month
 - Purpose: \$5.3M Wastewater Treatment Plant Interim Optimization Improvement Project (State Revolving Fund Loan)
 - The annual increase in the Utility Bill for a residential customer using 8 units (6,000 gallons or 800 cubic feet) of water per month = \$44
- Solid Waste Utility Fund
- Street Light Utility Fund

TAXABLE VALUATION

Taxable Valuation (estimated) = \$57,337,840

- Increase from Tax Year 2013 (2014 Budget) = 11.6%
- 1 Mill = \$57,338
- Increase from 2013 to 2014:
 - Residential property = 12.8%
 - Commercial property = 8.8%

MILL LEVY

Mill Levy = 76.50 Mills

- Decrease from Tax Year 2013 (2014 Budget) = 5.28 Mills
- City's share of 1 Mill for Tax Year 2013 (2014 Budget) = 24%

PROPERTY TAXES

Property Taxes = \$4,386,468

- Increase from Tax Year 2013 (2014 Budget) = \$185,870
 - New construction = \$101,297
 - Existing property = \$84,573
- The increase in the City property taxes for an existing residential home valued at \$225,000 with an average valuation increase of 9% (Board of Equalization) in the true and full value, excluding special assessments = \$16

SALARIES AND BENEFITS

Salaries = \$7,355,700

- Increase from 2014 Budget (revised) = \$390,350
- Salary ranges for comparable positions are at 95% of the City of Bismarck.
 - Future market adjustments based on the annual Salary Study will be effective January 1.
 - Cost = \$301,550
- Performance adjustments = 1.5%
 - Consumer Price Index (Midwest urban less than 50,000)
 - Cost = \$50,300
- New part-time employees = 2
 - Municipal Court = 1 (Administrative Assistant)
 - Engineering Department = 1 (Assistant Engineering Technician)
 - Cost = \$23,100
- 2014 Budget
 - Committee recommends request from Police Department for Compliance Enforcement Officer full-time position contingent upon available funds from unfilled positions in the Department during 2014 to be transferred to 2015 Budget.
 - Cost = \$0

Benefits = \$2,533,000

- Increase from 2014 Budget (revised) = \$279,350
- Committee recommends increasing City Pension contribution from 8% to 10% for eligible police and fire employees with an additional 2% contribution match from same employees.
 - Purpose: employee recruitment and retention.
 - Cost = \$60,000
- Health Insurance monthly premiums are fixed until June 30, 2015.
 - Increase (estimated), effective July 2015 = 15%
 - Cost = \$120,600
- Committee recommends conducting a Benefits Analysis Study.

Salaries and Benefits = \$9,888,700

- Increase from 2014 Budget (revised) = \$669,700

OPERATIONS AND MAINTENANCE

Operations and Maintenance = \$6,900,800

- Decrease from 2014 Budget (revised) = \$105,900
- Increase in departmental base spending = \$231,000
 - General Fund = \$164,450
 - Planning and Zoning Department = \$16,200
 - Engineering Department = \$50,500
 - Information Technology Department = \$28,600
 - Police Department = \$33,850
 - Fire Department = \$10,550
 - Building Inspection Department = \$10,800
 - Cemetery Fund = \$4,200
 - Mandan Growth Fund = \$1,450
 - Business Development/Communications
 - Water and Sewer Utility Fund = \$44,900
 - Utility Billing Department = \$11,300
 - Wastewater Treatment = \$32,300
 - Solid Waste Utility Fund = \$16,000

DEBT SERVICE

Debt Service-Principal and Interest = \$8,801,050

- Total Principal and Interest = \$75,221,558
 - Principal = \$63,763,951
 - Interest = \$11,457,607
- Bonded Indebtedness:
 - General Obligation Bonds = \$802,628
 - Special Assessment Bonds = \$40,914,253
 - Committee will continue discussions concerning Developer Agreements for new subdivisions.
 - Revenue Bonds/State Revolving Fund Loans = \$33,504,677
- Amortization:
 - % of Debt Service retired in 10 years = 83%
 - % of Debt Service retired in 15 years = 97%
- \$5.3M Loan is anticipated from the Clean Water State Revolving Fund (CWSRF) Program to finance the Wastewater Treatment Plant Interim Optimization Improvement Project.
 - Project is included in City's Capital Improvement Program and North Dakota Department of Health's CWSRF Intended Use Plan.
- Bond Rating = A1

CAPITAL OUTLAY

Capital Outlay = \$1,822,800

- General Fund = \$272,600
 - Information Technology Department = \$31,850
 - Computer Equipment
 - Police Department = \$124,100
 - Communications Center Equipment (City share)
 - Vehicle (Administration/Investigations)
 - Vehicle (Patrol)
 - Building Inspection Department = \$41,800
 - Office Expansion
 - Vehicle (Inspections)
 - Street Department = \$74,850
 - Snow Plow and Coupler (Loader)
 - Lease 2 Front End Loaders (Street Maintenance/Snow Removal)
 - ½ Ton Vehicle (Superintendent)
- City Sales Tax Fund = \$230,000
 - Memorial Highway Traffic Signals (NDDOT-City share)
 - Downtown Street Maintenance Project-Phase II (Engineering)
- Water and Sewer Utility Fund = \$982,400
 - Waterline Maintenance Department = \$420,550
 - Watermain Replacement Project (Capital Improvement Program)
 - Sewerline Maintenance Department = \$397,650
 - Odor Control Project (Capital Improvement Program)
 - Sewermain Replacement Project (Capital Improvement Program)
 - Meter Reading Department = \$137,500
 - Water Meters (new construction)
- Solid Waste Utility Fund = \$283,800
 - Lease Front End Loader (Landfill)
 - Tandem Truck w/Hook and Tarp System (Compost/Compaction Boxes)
 - Asphalt/Concrete Crushing Project (Landfill)
- Street Light Utility Fund = \$54,000
 - LED Lights Replacement Project
 - Transfer from City Sales Tax Fund

TRANSFERS

Transfers = \$3,745,450

- General Fund = \$167,350
- Highway Distribution Fund = \$1,337,800
 - Street Department-Maintenance
- City Sales Tax Fund = \$2,168,700
 - Property Tax Reduction = \$1,408,550 or 24.57 Mills
 - Business and Economic Development = \$250,000
 - Debt Service = \$141,100
 - Sunset Drive Project = \$33,350
 - Water and Sewer Rate Stabilization = \$281,700 or \$2.60 per month
 - Committee recommends retroactive \$258,250 Transfer to 2014 Budget.
 - LED Lights Replacement Project = \$54,000

ANNUAL COST FOR CITY SERVICES

The annual cost for City services for an existing \$225,000 residential home with an average valuation increase of 9% (Board of Equalization) and using 8 units of water per month, excluding special assessments = \$1,766

- Increase from 2014 Budget = \$60

The City will publish a Notice of Public Hearing on August 29, 2014 for the second and final consideration of Ordinance No. 1189 adopting the 2015 Budget on September 16, 2014.

The Preliminary 2015 Budget will also be posted on the City's website at cityofmandan.com.

**CITY OF MANDAN
2015 BUDGET
SUMMARY**

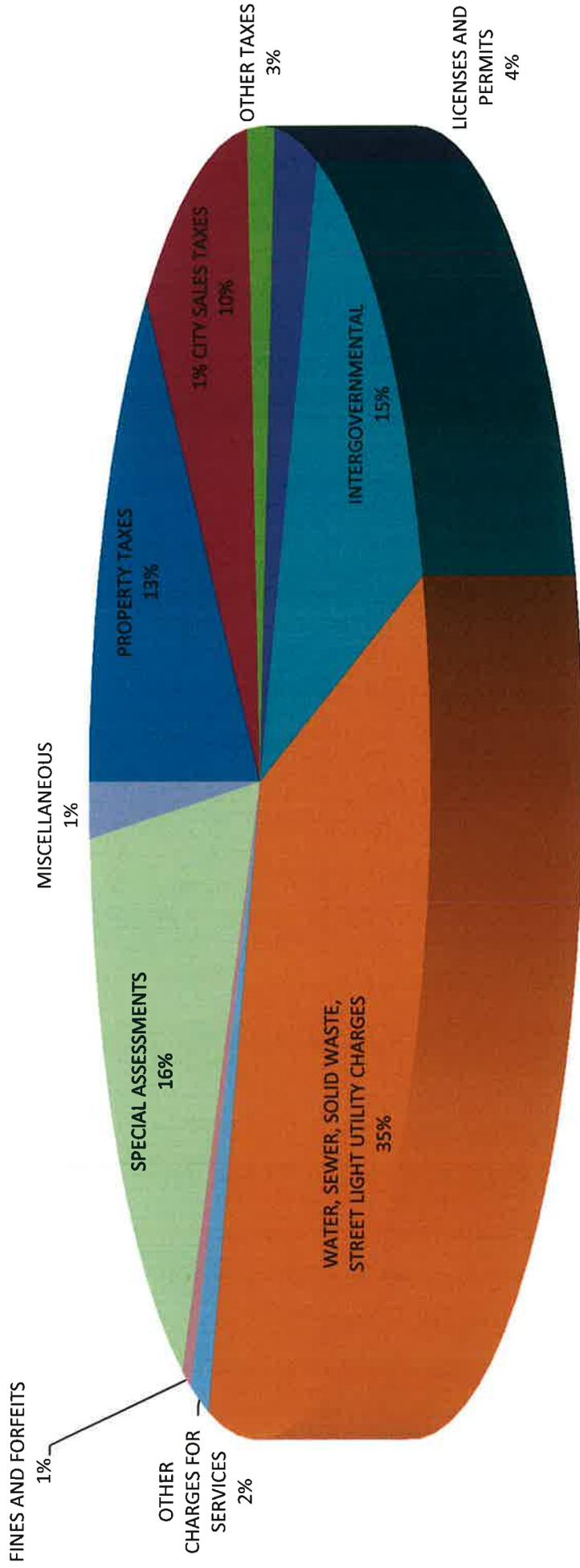
REVENUES:

TAXES:		
PROPERTY		\$ 3,567,900
1% CITY SALES		\$ 2,817,100
1% RESTAURANT AND LODGING		\$ 435,050
2% OCCUPANCY		\$ 65,350
OTHER		\$ 205,200
LICENSES AND PERMITS:		
BUILDING INSPECTION PERMITS		\$ 615,550
CABLE TV FRANCHISE FEES		\$ 339,750
OTHER		\$ 130,650
INTERGOVERNMENTAL:		
STATE AID DISTRIBUTION		\$ 2,112,100
HIGHWAY TAX DISTRIBUTION		\$ 1,337,800
FIRE INSURANCE TAXES		\$ 126,250
OTHER		\$ 399,750
CHARGES FOR SERVICES:		
WATER, SEWER, SOLID WASTE, STREET LIGHT UTILITY		\$ 9,375,500
FUEL		\$ 240,550
GRAVE OPENING AND CLOSING		\$ 47,050
OTHER		\$ 194,050
FINES AND FORFEITS		\$ 238,300
SPECIAL ASSESSMENTS		\$ 4,420,750
LOAN REPAYMENTS		\$ 20,400
SALE OF CEMETERY LOTS		\$ 37,250
MISCELLANEOUS		\$ 318,300
	TOTAL BEFORE TRANSFERS	<u>\$ 27,044,600</u>
TRANSFERS		\$ 3,745,450
	TOTAL AFTER TRANSFERS	<u><u>\$ 30,790,050</u></u>

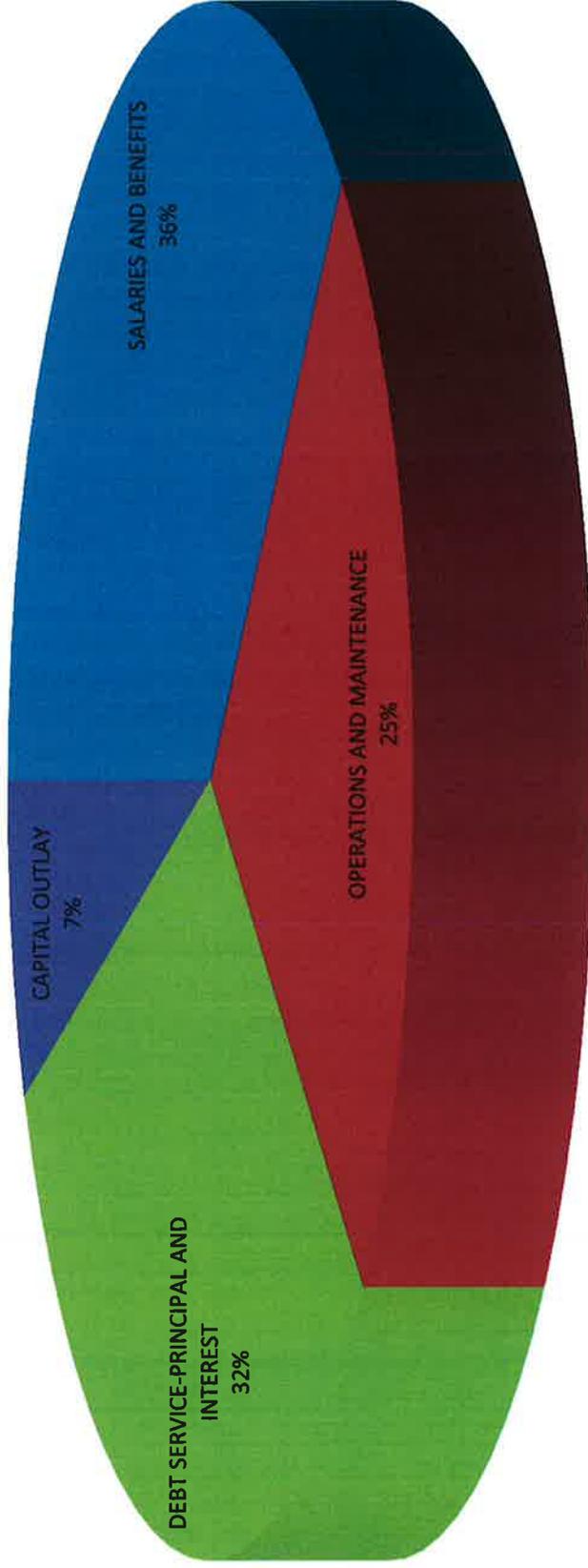
EXPENDITURES:

SALARIES AND BENEFITS		\$ 9,888,700
OPERATIONS AND MAINTENANCE:		
PROFESSIONAL FEES AND SERVICES		\$ 2,051,500
INSURANCE		\$ 157,500
RENTALS		\$ 83,100
TRAVEL AND TRAINING		\$ 76,350
UTILITIES		\$ 935,300
PUBLISHING AND PRINTING		\$ 92,900
DUES AND MEMBERSHIPS		\$ 25,650
SUPPLIES AND MAINTENANCE		\$ 1,173,300
REPAIRS AND MAINTENANCE		\$ 839,150
CITY SHARE OF SPECIAL ASSESSMENTS		\$ 90,950
DEBT SERVICE-CHARGES AND FEES		\$ 182,750
MISCELLANEOUS		\$ 66,250
SUBSIDIES		\$ 1,126,100
DEBT SERVICE-PRINCIPAL AND INTEREST		\$ 8,801,050
CAPITAL OUTLAY		\$ 1,822,800
	TOTAL BEFORE TRANSFERS	<u>\$ 27,413,350</u>
TRANSFERS		\$ 3,745,450
	TOTAL AFTER TRANSFERS	<u><u>\$ 31,158,800</u></u>

CITY OF MANDAN 2015 BUDGET REVENUES



CITY OF MANDAN 2015 BUDGET EXPENDITURES



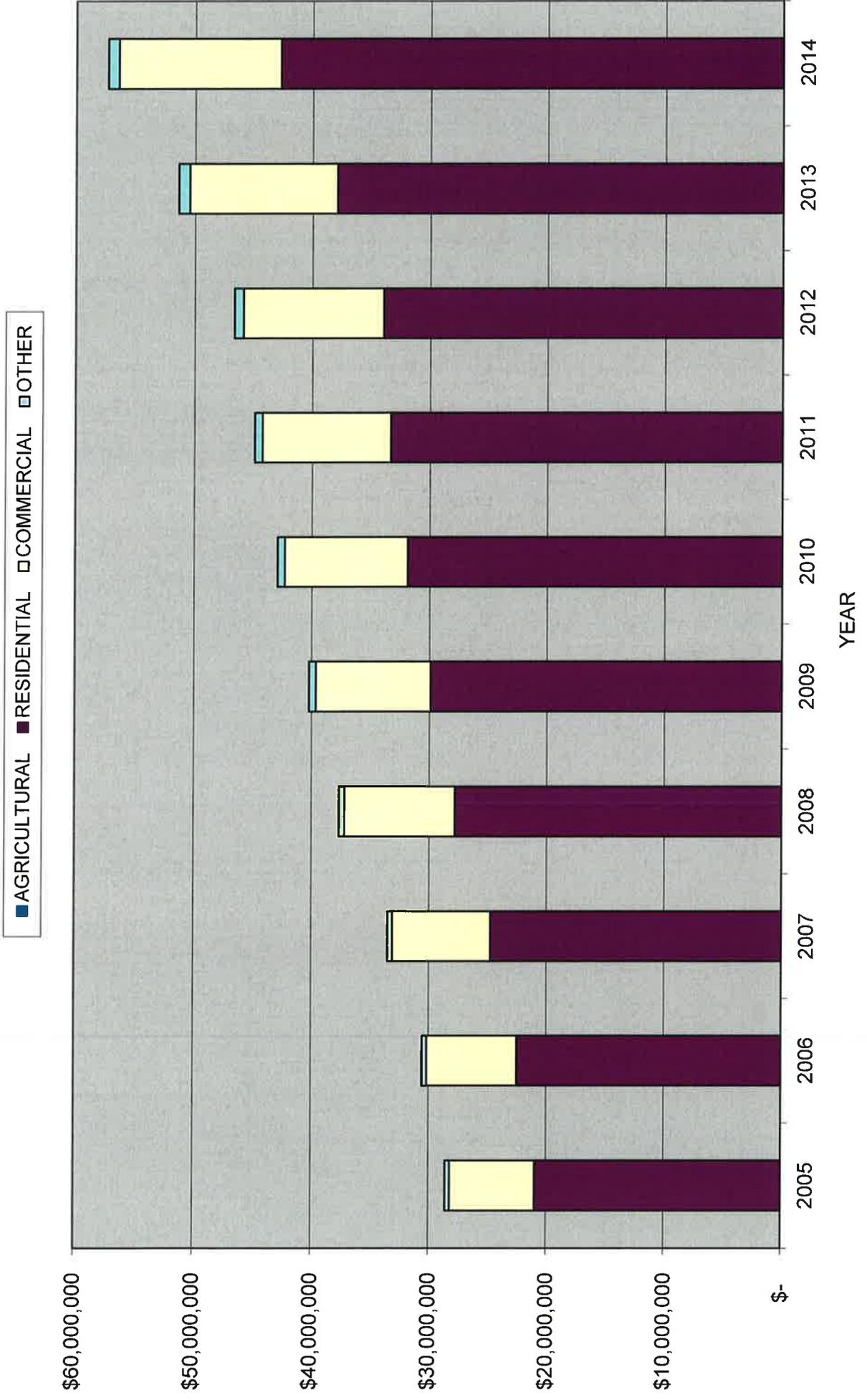
**CITY OF MANDAN
2015 BUDGET**

	<u>GENERAL FUND</u>	<u>CEMETERY FUND</u>	<u>MANDAN GROWTH FUND</u>
FUND BALANCE-DECEMBER 31, 2014	\$ 5,066,620	\$ 107,438	\$ 715,197
REVENUES	\$ 10,105,400	\$ 200,600	\$ 286,400
EXPENDITURES	<u>\$ 10,104,950</u>	<u>\$ 199,400</u>	<u>\$ 191,950</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 450</u>	<u>\$ 1,200</u>	<u>\$ 94,450</u>
CAPITAL OUTLAY	<u>\$ (272,600)</u>	<u>\$ -</u>	<u>\$ -</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (272,150)</u>	<u>\$ 1,200</u>	<u>\$ 94,450</u>
FUND BALANCE-DECEMBER 31, 2015	<u><u>\$ 4,794,470</u></u>	<u><u>\$ 108,638</u></u>	<u><u>\$ 809,647</u></u>
<u>FUND BALANCE-DECEMBER 31, 2015</u>			
RESERVED	\$ 1,720,434	\$ 27,699	
CAPITAL IMPROVEMENT	3,074,036	80,939	
ECONOMIC DEVELOPMENT			\$ 780,334
RETAIL AND RESTAURANT INCENTIVE PROGRAM			29,313
TOTAL	<u><u>\$ 4,794,470</u></u>	<u><u>\$ 108,638</u></u>	<u><u>\$ 809,647</u></u>

**CITY OF MANDAN
2015 BUDGET**

	<u>WATER & SEWER UTILITY FUND</u>	<u>SOLID WASTE UTILITY FUND</u>	<u>STREET LIGHT UTILITY FUND</u>
FUND BALANCE-DECEMBER 31, 2014	\$ 3,812,402	\$ 1,774,842	\$ 168,476
REVENUES	\$ 7,725,400	\$ 1,695,800	\$ 461,450
EXPENSES	<u>\$ 6,268,150</u>	<u>\$ 1,546,200</u>	<u>\$ 376,900</u>
EXCESS OF REVENUES OVER (UNDER) EXPENSES	<u>\$ 1,457,250</u>	<u>\$ 149,600</u>	<u>\$ 84,550</u>
CAPITAL OUTLAY	<u>\$ (982,400)</u>	<u>\$ (283,800)</u>	<u>\$ (54,000)</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 474,850</u>	<u>\$ (134,200)</u>	<u>\$ 30,550</u>
FUND BALANCE-DECEMBER 31, 2015	<u><u>\$ 4,287,252</u></u>	<u><u>\$ 1,640,642</u></u>	<u><u>\$ 199,026</u></u>
<u>FUND BALANCE-DECEMBER 31, 2015</u>			
RESERVED	\$ 857,050	\$ 396,775	\$ 94,324
CAPITAL IMPROVEMENT	1,539,211	243,867	104,702
REVENUE BONDS	1,890,992		
LANDFILL AND TRANSFER STATION		1,000,000	
TOTAL	<u><u>\$ 4,287,252</u></u>	<u><u>\$ 1,640,642</u></u>	<u><u>\$ 199,026</u></u>

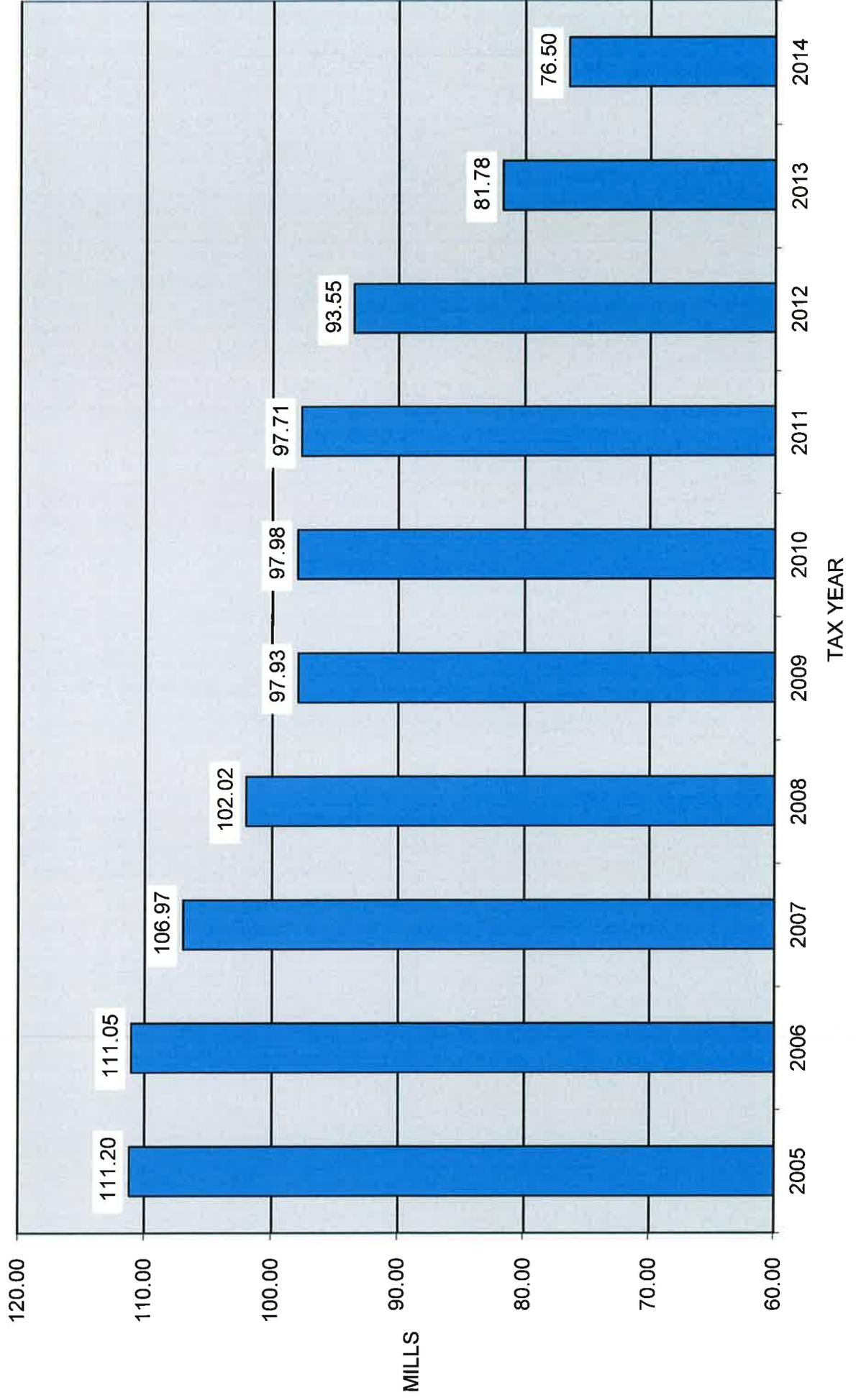
CITY OF MANDAN TAXABLE VALUATIONS



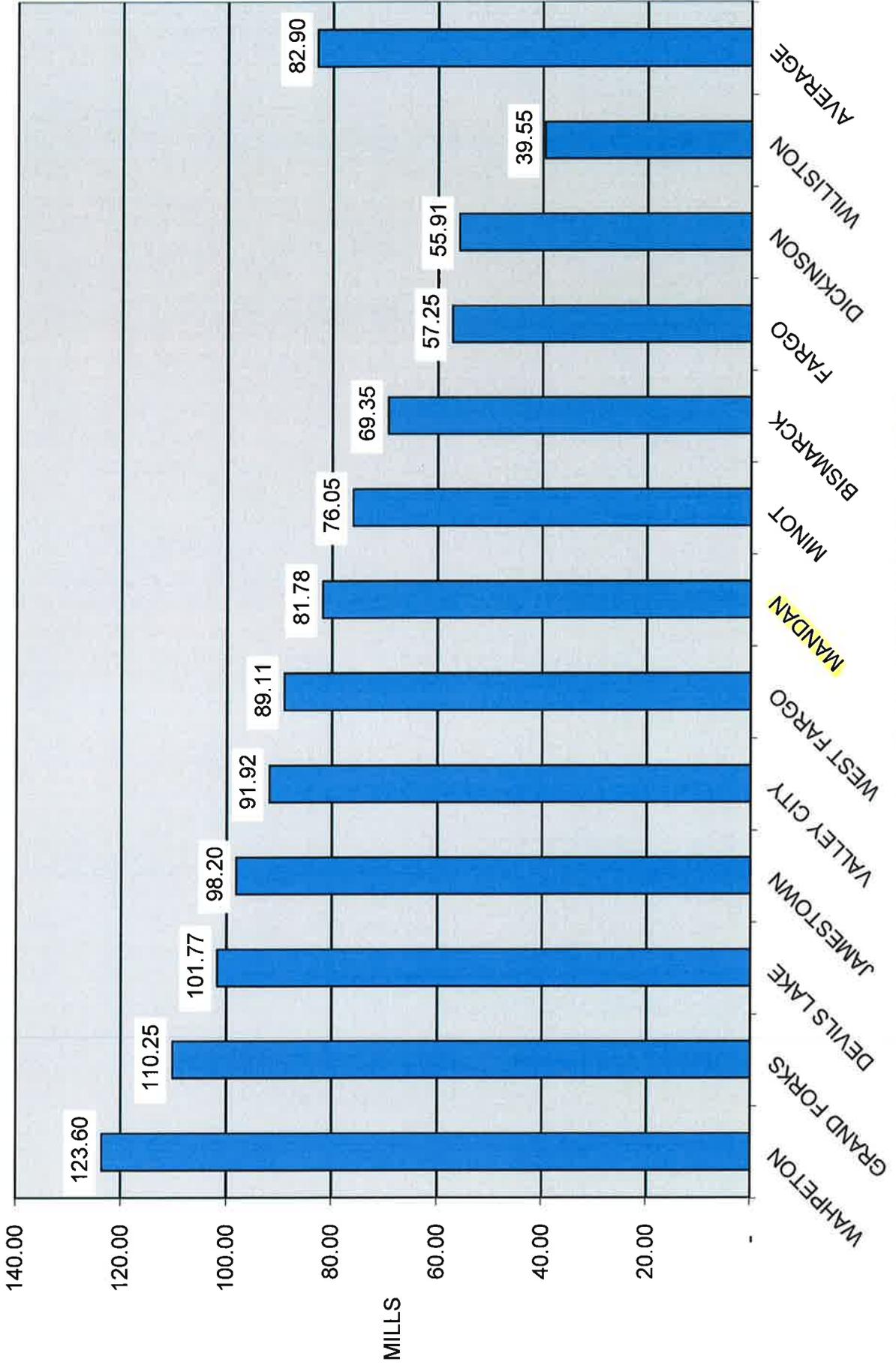
**CITY OF MANDAN
2015 BUDGET
MILL LEVY AND PROPERTY TAXES**

	<u>MILL LEVY</u>	<u>PROPERTY TAXES</u>
GENERAL FUND	57.96	\$ 3,323,301
SPECIAL REVENUE FUNDS:		
CITY'S SHARE OF SPECIAL ASSESSMENTS	1.59	\$ 90,950
CEMETERY	2.00	\$ 114,676
PUBLIC TRANSPORTATION SYSTEM	2.00	\$ 114,676
DEBT SERVICE FUNDS:		
GENERAL OBLIGATION BONDS:		
LIBERTY MEMORIAL BRIDGE	1.17	\$ 66,831
REFUNDING IMPROVEMENT BONDS:		
STREET IMPROVEMENT DISTRICT #145	0.58	\$ 33,508
STREET IMPROVEMENT DISTRICT #148	0.21	\$ 11,810
MANDAN AIRPORT AUTHORITY	4.00	\$ 229,351
MORTON MANDAN PUBLIC LIBRARY	<u>7.00</u>	<u>\$ 401,365</u>
TOTAL	<u>76.50</u>	<u>\$ 4,386,468</u>

CITY OF MANDAN PROPERTY TAX RATES

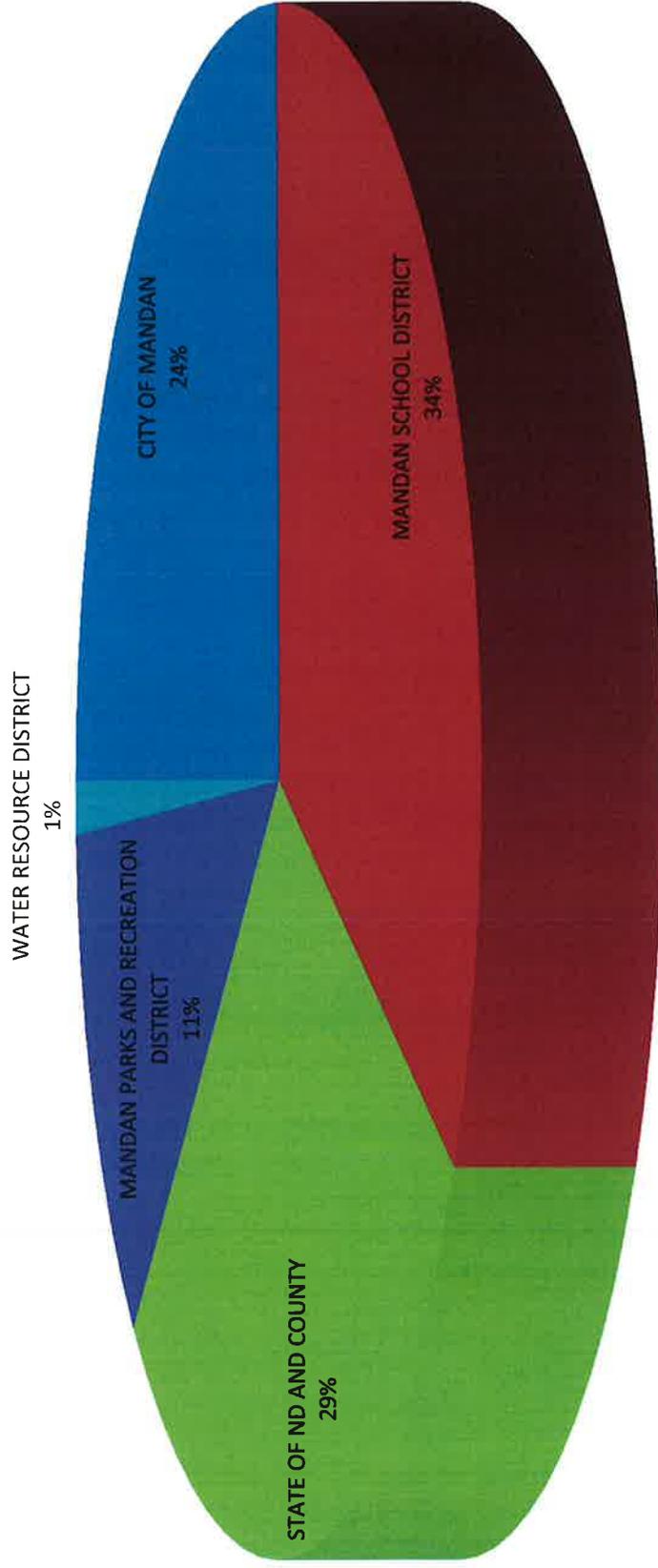


CITY MILL LEVY TAX YEAR 2013



12 LARGEST CITIES IN NORTH DAKOTA

PROPERTY TAX RATES TAX YEAR 2013



**CITY OF MANDAN
2015 BUDGET
NEW EMPLOYEES**

POSITION:	ADMINISTRATIVE ASSISTANT	ASSISTANT ENGINEERING TECHNICIAN
GRADE (2014 BUDGET):	13	11
FULL TIME/PART TIME:	PART TIME	PART TIME
# OF EMPLOYEES:	1	1

<u>PER EMPLOYEE</u>	MUNICIPAL		TOTAL
	COURT	ENGINEERING	
SALARY	\$ 14,327	\$ 8,749	\$ 23,076
SOCIAL SECURITY AND MEDICARE	\$ 1,096	\$ 669	\$ 1,765
PENSION	\$ -	\$ -	\$ -
UNEMPLOYMENT COMPENSATION	\$ 14	\$ 9	\$ 23
WORKERS' COMPENSATION	\$ -	\$ -	\$ -
HEALTH INSURANCE	\$ -	\$ -	\$ -
TERM LIFE INSURANCE	\$ -	\$ -	\$ -
TOTAL PER EMPLOYEE	<u>\$ 15,437</u>	<u>\$ 9,428</u>	<u>\$ 24,865</u>
X # OF EMPLOYEES	1	1	2
TOTAL	<u><u>\$ 15,437</u></u>	<u><u>\$ 9,428</u></u>	<u><u>\$ 24,865</u></u>

GENERAL FUND	MUNICIPAL		TOTAL
	COURT	ENGINEERING	
	<u>\$ 15,437</u>	<u>\$ 9,428</u>	<u>\$ 24,865</u>

**CITY OF MANDAN
2015 BUDGET
SALARIES AND BENEFITS**

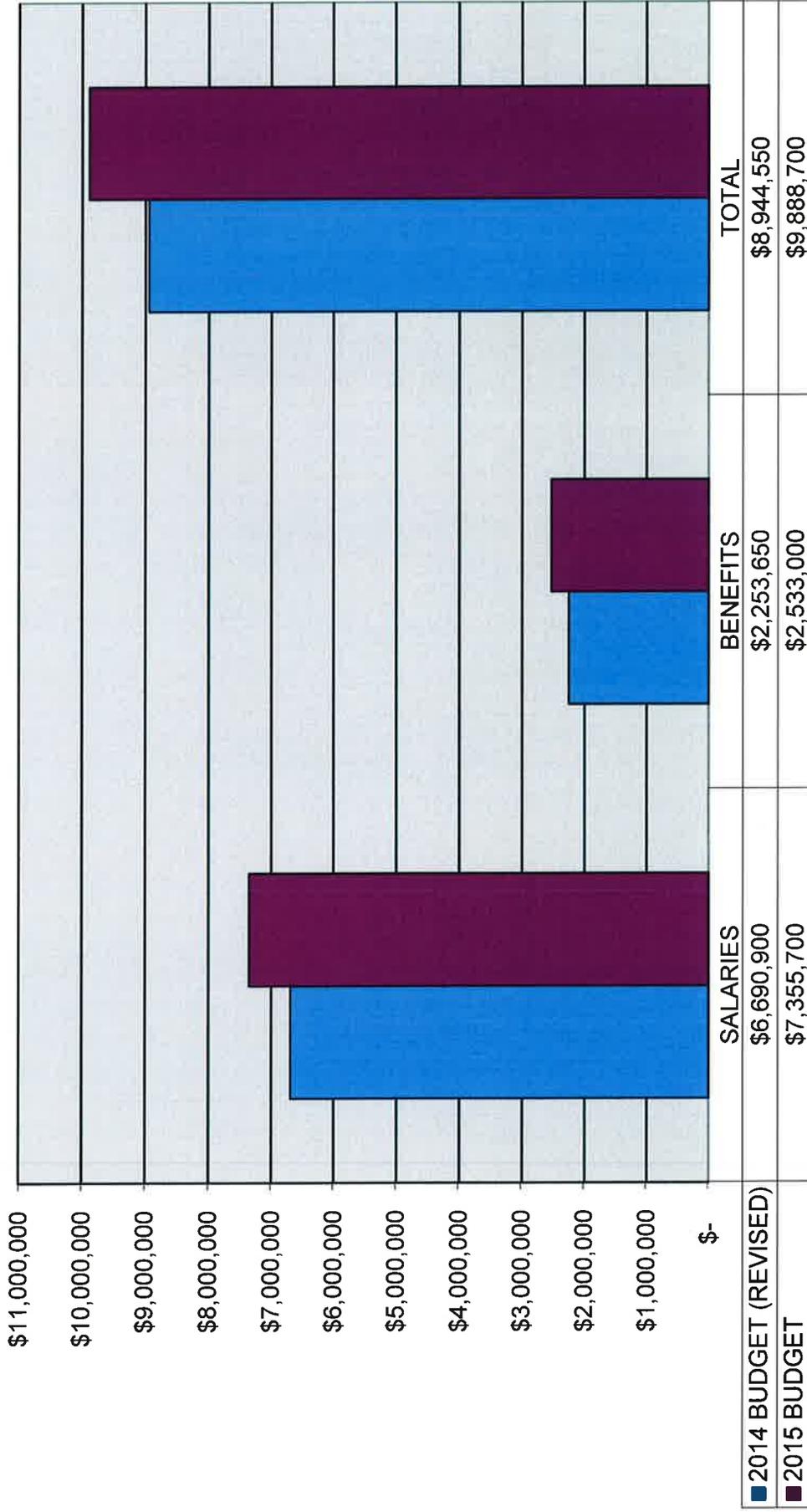
SALARIES:

REGULAR	\$	6,843,250
OVERTIME	\$	270,050
PART TIME	\$	242,400
TOTAL	\$	<u>7,355,700</u>

BENEFITS:

SOCIAL SECURITY AND MEDICARE	\$	563,000
PENSION	\$	621,100
UNEMPLOYMENT COMPENSATION	\$	4,700
WORKERS' COMPENSATION	\$	25,450
HEALTH INSURANCE	\$	1,308,250
TERM LIFE INSURANCE	\$	8,200
EMPLOYEES ASSISTANCE PROGRAM	\$	2,150
DENTAL ADMINISTRATION FEES	\$	150
TOTAL	\$	<u>2,533,000</u>
TOTAL	\$	<u>9,888,700</u>

CITY OF MANDAN SALARIES AND BENEFITS



**CITY OF MANDAN
2015 BUDGET
OPERATIONS AND MAINTENANCE**

EXPENDITURES OVER (UNDER) SPENDING CAP

GENERAL FUND

MUNICIPAL COURT	\$	-
ADMINISTRATION AND FINANCE	\$	7,200
ASSESSING	\$	(4,650)
PLANNING AND ZONING	\$	16,200
ENGINEERING	\$	50,500
MEMORIAL BUILDING MAINTENANCE	\$	1,400
INFORMATION TECHNOLOGY	\$	28,600
POLICE	\$	33,850
LAW ENFORCEMENT CENTER	\$	5,750
PARKING AUTHORITY	\$	650
FIRE	\$	10,550
CORRECTIONS	\$	(550)
BUILDING INSPECTION	\$	10,800
ANIMAL CONTROL	\$	(50)
STREET	\$	3,200
FORESTRY	\$	-
GROUNDS MAINTENANCE	\$	1,000
TOTAL	\$	<u>164,450</u>

CEMETERY FUND \$ 4,200

MANDAN GROWTH FUND \$ 1,450

WATER AND SEWER UTILITY FUND

UTILITY BILLING	\$	11,300
WATER TREATMENT	\$	(1,500)
WASTEWATER TREATMENT	\$	32,300
WATERLINE MAINTENANCE	\$	100
SEWERLINE MAINTENANCE	\$	(700)
METER READING	\$	3,400
TOTAL	\$	<u>44,900</u>

SOLID WASTE UTILITY FUND \$ 16,000

STREET LIGHT UTILITY FUND \$ -

TOTAL \$ 231,000

**CITY OF MANDAN
DEBT SERVICE**

AMORTIZATION SCHEDULE

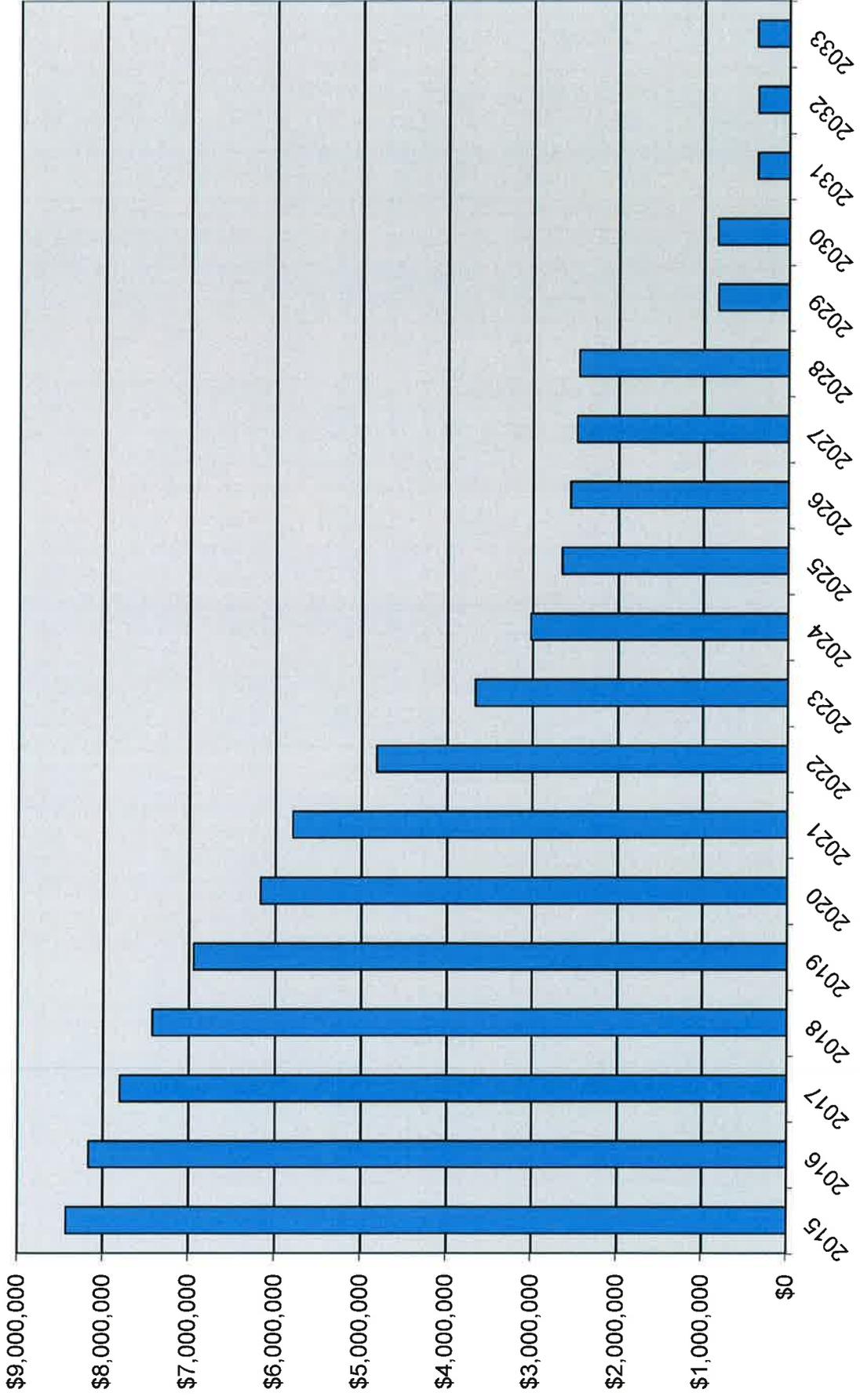
YEAR	GENERAL OBLIGATION BONDS	SPECIAL ASSESSMENT BONDS	SPECIAL ASSESSMENT BONDS	SPECIAL ASSESSMENT BONDS	REVENUE BONDS	REVENUE BONDS	REVENUE BONDS	REVENUE BONDS	REVENUE BONDS	REVENUE BONDS	LOANS- WATER
	LIBERTY MEMORIAL BRIDGE	SIDEWALK, CURB AND GUTTER	ASSESSMENT BONDS STREET	WATER AND SEWER UTILITY	MANDAN COMMUNITY CENTER	OF 2002 WATER TREATMENT PLANT	OF 2008 WATER TREATMENT PLANT	OF 2010 WATER TREATMENT PLANT	OF 2014 WATER TREATMENT PLANT		
2015	\$ 60,755	\$ 254,618	\$ 4,211,861	\$ 1,283,550	\$ 139,975	\$ 281,900	\$ 284,875	\$ 450,856	\$ 73,100		
2016	\$ 64,255	\$ 223,593	\$ 4,043,611	\$ 1,224,573	\$ 140,548	\$ 282,975	\$ 284,875	\$ 447,762	\$ 72,100		
2017	\$ 67,533	\$ 183,567	\$ 3,825,415	\$ 1,107,065	\$ 140,868	\$ 282,875	\$ 284,750	\$ 449,526	\$ 71,100		
2018	\$ 65,688	\$ 144,866	\$ 3,569,368	\$ 1,012,427	\$ 140,868	\$ 281,625	\$ 289,500	\$ 451,006	\$ 70,100		
2019	\$ 68,740	\$ 107,593	\$ 3,229,840	\$ 900,389	\$ 140,603	\$ 282,250	\$ 289,000	\$ 452,202	\$ 74,100		
2020	\$ 66,665	\$ 86,283	\$ 3,018,921	\$ 828,375		\$ 283,700	\$ 288,375	\$ 458,114	\$ 73,000		
2021	\$ 69,460	\$ 60,611	\$ 2,749,042	\$ 730,479		\$ 284,950	\$ 292,625	\$ 458,600	\$ 71,900		
2022	\$ 67,123	\$ 34,785	\$ 2,206,182	\$ 616,566			\$ 291,625	\$ 458,802	\$ 70,800		
2023	\$ 69,650	\$ 14,263	\$ 1,399,203	\$ 282,055			\$ 290,500	\$ 458,720	\$ 74,700		
2024	\$ 67,040		\$ 899,994	\$ 145,359			\$ 294,250	\$ 463,354	\$ 73,500		
2025	\$ 69,290		\$ 628,499	\$ 35,288			\$ 297,750	\$ 462,562	\$ 72,300		
2026	\$ 66,430		\$ 604,709	\$ 34,321			\$ 296,000	\$ 466,486	\$ 76,100		
2027			\$ 585,570	\$ 33,314			\$ 299,125	\$ 469,984	\$ 74,800		
2028			\$ 566,441	\$ 31,656			\$ 287,000	\$ 473,056	\$ 73,500		
2029								\$ 470,702	\$ 77,200		
2030								\$ 473,064	\$ 75,800		
2031									\$ 74,400		
2032									\$ 78,000		
2033									\$ 76,500		
TOTAL	\$ 802,628	\$ 1,110,179	\$ 31,538,656	\$ 8,265,418	\$ 702,860	\$ 1,980,275	\$ 4,070,250	\$ 7,364,796	\$ 1,403,000		
SUMMARY											
PRINCIPAL	\$ 625,000	\$ 1,038,858	\$ 27,391,702	\$ 7,177,390	\$ 625,000	\$ 1,796,000	\$ 3,395,000	\$ 5,840,000	\$ 1,155,000		
INTEREST	\$ 177,628	\$ 71,321	\$ 4,146,954	\$ 1,088,028	\$ 77,860	\$ 184,275	\$ 675,250	\$ 1,524,796	\$ 248,000		
TOTAL	\$ 802,628	\$ 1,110,179	\$ 31,538,656	\$ 8,265,418	\$ 702,860	\$ 1,980,275	\$ 4,070,250	\$ 7,364,796	\$ 1,403,000		

**CITY OF MANDAN
DEBT SERVICE**

AMORTIZATION SCHEDULE

YEAR	REVENUE BONDS- WATER AND SEWER OF 2005 WATERMAIN	REVENUE BONDS- WATER OF 2008 SOUTH SIDE WATER RESERVOIR	LOANS- WATER OF 2014 WATER METERS/ READING SYSTEMS	REVENUE BONDS- SEWER OF 1997 WASTEWATER TREATMENT PLANT	REVENUE BONDS- SEWER OF 2008 WASTEWATER TREATMENT PLANT	LOANS- SEWER OF 2013 WASTEWATER TREATMENT PLANT	REVENUE BONDS- SEWER OF 2008 SOUTH SIDE SEWERMAIN	TOTAL
2015	\$ 79,580	\$ 532,345	\$ 141,100	\$ 333,625	\$ 106,750	\$ 132,900	\$ 63,875	\$ 8,431,665
2016	\$ 77,430	\$ 531,390	\$ 144,200	\$ 331,250	\$ 104,875	\$ 131,100	\$ 62,750	\$ 8,167,286
2017	\$ 75,255	\$ 535,109	\$ 142,200	\$ 333,750	\$ 108,000	\$ 134,300	\$ 61,625	\$ 7,802,937
2018	\$ 77,945	\$ 538,337	\$ 145,200	\$ 331,000	\$ 106,000	\$ 132,400	\$ 65,500	\$ 7,421,828
2019	\$ 75,498	\$ 541,074	\$ 143,100	\$ 333,125	\$ 109,000	\$ 135,500	\$ 64,250	\$ 6,946,263
2020	\$ 77,910	\$ 543,321	\$ 146,000	\$	\$ 106,875	\$ 133,500	\$ 63,000	\$ 6,174,039
2021	\$ 80,000	\$ 545,078	\$ 143,800	\$	\$ 109,750	\$ 136,500	\$ 66,750	\$ 5,799,545
2022	\$ 76,880	\$ 546,344	\$ 146,600	\$	\$ 107,500	\$ 134,400	\$ 65,375	\$ 4,822,982
2023	\$ 78,640	\$ 547,119	\$ 144,300	\$	\$ 110,250	\$ 137,300	\$ 64,000	\$ 3,670,700
2024	\$ 75,280	\$ 547,404	\$ 147,000	\$	\$ 107,875	\$ 135,100	\$ 67,625	\$ 3,023,781
2025	\$ 76,800	\$ 552,199	\$ 149,600	\$	\$ 110,500	\$ 137,900	\$ 66,125	\$ 2,658,812
2026		\$ 556,339	\$ 147,100	\$	\$ 113,000	\$ 135,600	\$ 64,625	\$ 2,560,710
2027		\$ 554,826	\$ 149,600	\$	\$ 110,375	\$ 138,300	\$ 68,125	\$ 2,484,018
2028		\$ 562,822	\$ 152,000	\$	\$ 112,750	\$ 140,900	\$ 61,500	\$ 2,461,625
2029			\$ 149,300	\$		\$ 138,400	\$	\$ 835,602
2030			\$ 151,600	\$		\$ 140,900	\$	\$ 841,364
2031			\$ 153,800	\$		\$ 143,300	\$	\$ 371,500
2032			\$ 150,900	\$		\$ 140,600	\$	\$ 369,500
2033			\$ 153,000	\$		\$ 147,900	\$	\$ 377,400
TOTAL	\$ 851,218	\$ 7,633,703	\$ 2,800,400	\$ 1,662,750	\$ 1,523,500	\$ 2,606,800	\$ 905,125	\$ 75,221,557
SUMMARY								
PRINCIPAL	\$ 665,000	\$ 6,035,000	\$ 2,305,000	\$ 1,545,000	\$ 1,270,000	\$ 2,145,000	\$ 755,000	\$ 63,763,951
INTEREST	\$ 186,218	\$ 1,598,703	\$ 495,400	\$ 117,750	\$ 253,500	\$ 461,800	\$ 150,125	\$ 11,457,607
TOTAL	\$ 851,218	\$ 7,633,703	\$ 2,800,400	\$ 1,662,750	\$ 1,523,500	\$ 2,606,800	\$ 905,125	\$ 75,221,557

CITY OF MANDAN DEBT SERVICE



**CITY OF MANDAN
2015 BUDGET
CAPITAL OUTLAY**

GENERAL FUND

INFORMATION TECHNOLOGY

COMPUTER EQUIPMENT \$ 31,850

POLICE

COMMUNICATIONS CENTER EQUIPMENT (CITY'S SHARE) \$ 84,500

VEHICLE (ADMINISTRATION/INVESTIGATIONS) \$ 11,900

VEHICLE (PATROL) \$ 27,700

BUILDING INSPECTION

OFFICE EXPANSION \$ 24,000

VEHICLE (INSPECTIONS) \$ 17,800

STREET

GPS TRACKING EQUIPMENT (SNOW REMOVAL) \$ 5,250

SNOW PLOW AND COUPLER (LOADER) \$ 20,000

LEASE 2 FRONT END LOADERS (STREET MAINTENANCE/SNOW REMOVAL) \$ 25,600

1/2 TON VEHICLE (SUPERINTENDENT) \$ 24,000

TOTAL \$ 272,600

CITY SALES TAX FUND

MEMORIAL HIGHWAY TRAFFIC SIGNALS (NDDOT-CITY'S SHARE) \$ 80,000

DOWNTOWN STREET MAINTENANCE PROJECT-PHASE II (ENGINEERING) \$ 150,000

TOTAL \$ 230,000

WATER AND SEWER UTILITY FUND

WATER TREATMENT

1/2 TON VEHICLE (SUPERINTENDENT) \$ 26,700

WATERLINE MAINTENANCE

3/4 TON VEHICLE W/UTILITY BOX (50%) \$ 21,500

WATERMAIN REPLACEMENT PROJECT (CAPITAL IMPROVEMENT PROGRAM) \$ 399,050

SEWERLINE MAINTENANCE

3/4 TON VEHICLE W/UTILITY BOX (50%) \$ 21,500

ODOR CONTROL PROJECT (CAPITAL IMPROVEMENT PROGRAM) \$ 95,450

SEWERMAIN REPLACEMENT PROJECT (CAPITAL IMPROVEMENT PROGRAM) \$ 280,700

METER READING

VEHICLE \$ 12,500

WATER METERS (NEW CONSTRUCTION) \$ 125,000

TOTAL \$ 982,400

SOLID WASTE UTILITY FUND

LEASE FRONT END LOADER (LANDFILL) \$ 51,800

TANDEM TRUCK W/HOOK AND TARP SYSTEM (COMPOST/COMPACTION BOXES) \$ 132,000

ASPHALT AND CONCRETE CRUSHING PROJECT (LANDFILL) \$ 100,000

TOTAL \$ 283,800

**CITY OF MANDAN
2015 BUDGET
CAPITAL OUTLAY**

STREET LIGHT UTILITY FUND

LED LIGHTS REPLACEMENT PROJECT

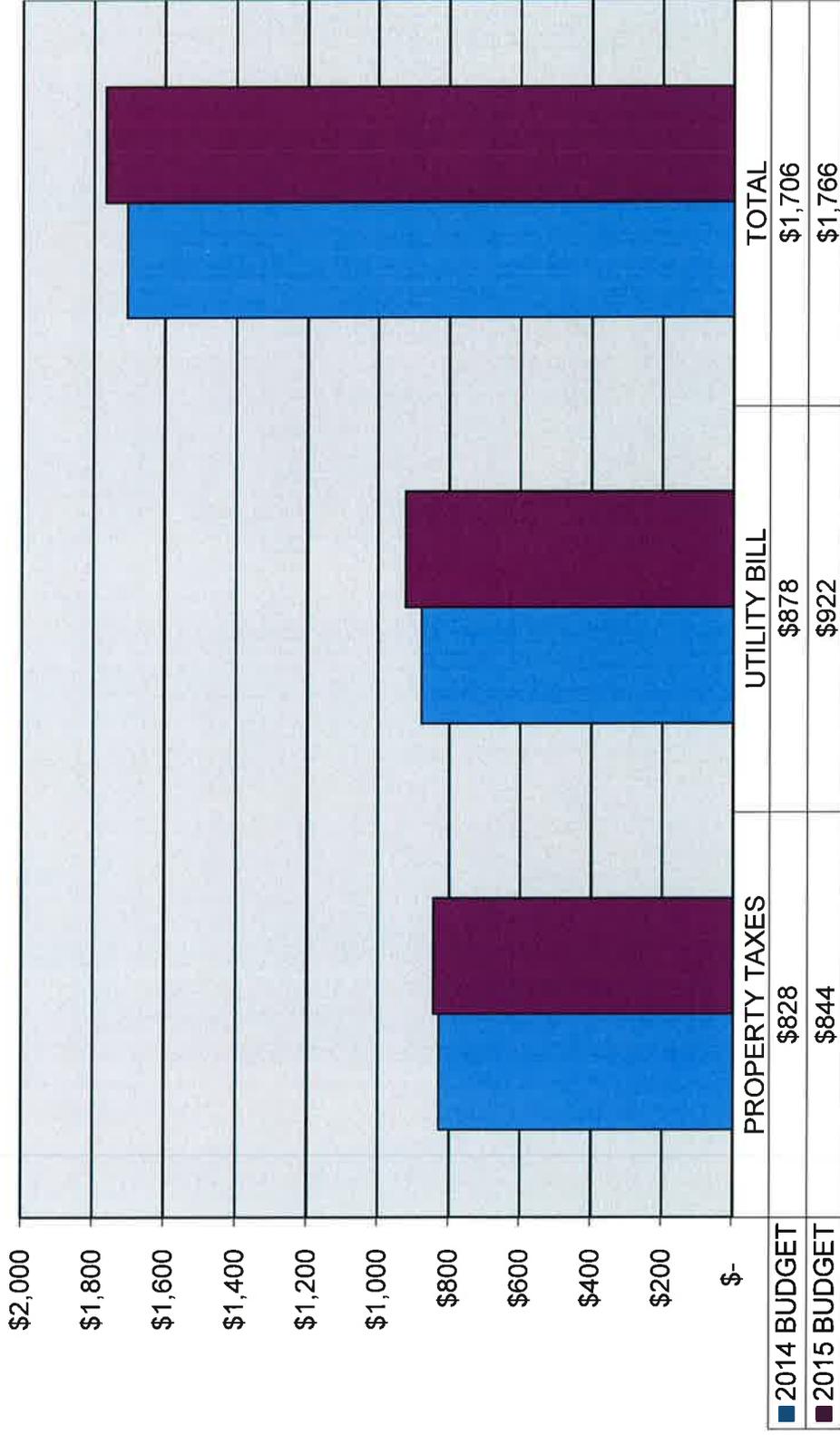
\$ 54,000

TOTAL \$ 1,822,800

**CITY OF VANDAN
2015 BUDGET
TRANSFERS**

FUND	TRANSFER IN	FUND	TRANSFER OUT	DESCRIPTION
703	CITY SHOP	100.103	GENERAL-AUDITOR	INTERDEPARTMENTAL SERVICES
228	NARCOTICS TASK FORCE GRANT	100.121	GENERAL-POLICE	GRANT MATCH
219	FIRE EQUIPMENT RESERVE	100.126	GENERAL-FIRE	APPARATUS REPLACEMENT
100	GENERAL	201	HIGHWAY DISTRIBUTION	STREET DEPARTMENT-MAINTENANCE
546	STREET CONSTRUCTION	203	CITY'S SHARE OF SPECIAL ASSESSMENTS	SUNSET DRIVE PROJECT-STREET #163
100	GENERAL	208	CEMETERY	FUND BALANCE
100	GENERAL	214	CITY SALES TAX	PROPERTY TAX REDUCTION
224	MANDAN GROWTH	214	CITY SALES TAX	BUSINESS AND ECONOMIC DEVELOPMENT
431	MCC REVENUE BONDS OF 2005	214	CITY SALES TAX	DEBT SERVICE
546	STREET CONSTRUCTION	214	CITY SALES TAX	SUNSET DRIVE PROJECT-STREET #163/STORM SEWER #32
548	WATER AND SEWER CONSTRUCTION	214	CITY SALES TAX	SUNSET DRIVE PROJECT-WATER AND SEWER #61
601	WATER AND SEWER UTILITY	214	CITY SALES TAX	RATE STABILIZATION
630	STREET LIGHT UTILITY	214	CITY SALES TAX	LED LIGHTS REPLACEMENT PROJECT
546	STREET CONSTRUCTION	601.656	WATER AND SEWER UTILITY-AUDITOR	SUNSET DRIVE PROJECT-STORM SEWER #32
548	WATER AND SEWER CONSTRUCTION	601.656	WATER AND SEWER UTILITY-AUDITOR	SUNSET DRIVE PROJECT-WATER AND SEWER #61
			TOTAL	
				<u>\$ 3,745,450</u>

ANNUAL COST FOR CITY SERVICES



EXISTING \$225,000 RESIDENTIAL HOME
 (WITH AN AVERAGE VALUATION INCREASE OF 9% AND USING 8 UNITS OF WATER PER MONTH,
 EXCLUDING SPECIAL ASSESSMENTS)

ORDINANCE NO. 1189

AN ORDINANCE MAKING THE ANNUAL APPROPRIATIONS FOR EXPENDITURES OR EXPENSES OF THE CITY OF MANDAN, NORTH DAKOTA, FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2015, AND ENDING DECEMBER 31, 2015, AND MAKING THE ANNUAL TAX LEVY FOR THE YEAR 2014.

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, 2015, and ending December 31, 2015.

General Fund	\$10,377,550
Highway Distribution Fund	1,337,800
City's Share of Special Assessments Fund	108,450
Cemetery Fund	199,400
City Visitors' Promotion Fund	58,850
Alarm-Equipment Reserve Fund	2,000
City Sales Tax Fund	2,549,450
Public Transportation System Fund	116,350
Fire Equipment Reserve Fund	20,700
Mandan Growth Fund	191,950
Narcotics Task Force Grant Fund	93,500
Police Equipment Reserve Fund	18,750
BNSF Settlement Fund	2,950
Mandan SEP Trust Fund	1,900
Downtown Redevelopment Fund	59,950
Health and Safety Fund	20,750
Mandan Community Center Revenue Bonds of 2005 Fund	141,100
Liberty Memorial Bridge General Obligations Bonds Fund	61,900
Refunding Improvement Bonds Fund	5,773,300
City Visitors' Promotion Capital Construction Fund	160,100
Water and Sewer Utility Fund	7,250,550
Solid Waste Utility Fund	1,830,000
Street Light Utility Fund	430,900
City Shop Fund	350,650
Morton Mandan Public Library	684,335
Mandan Airport Authority	619,980

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 2014 for the purpose of paying expenditures or expenses of the City of Mandan, North Dakota.

General Fund	\$3,323,301
City's Share of Special Assessments Fund	90,950
Cemetery Fund	114,676
Public Transportation System Fund	114,676
General Obligation Bonds Fund:	
Liberty Memorial Bridge	66,831
Refunding Improvement Bonds Fund:	
Street Improvement District #145	33,508
Street Improvement District #148	11,810
Mandan Airport Authority	229,351
Morton Mandan Public Library	401,365

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 19, 2014
Second Consideration: September 16, 2014
Final Passage and Adoption: September 16, 2014