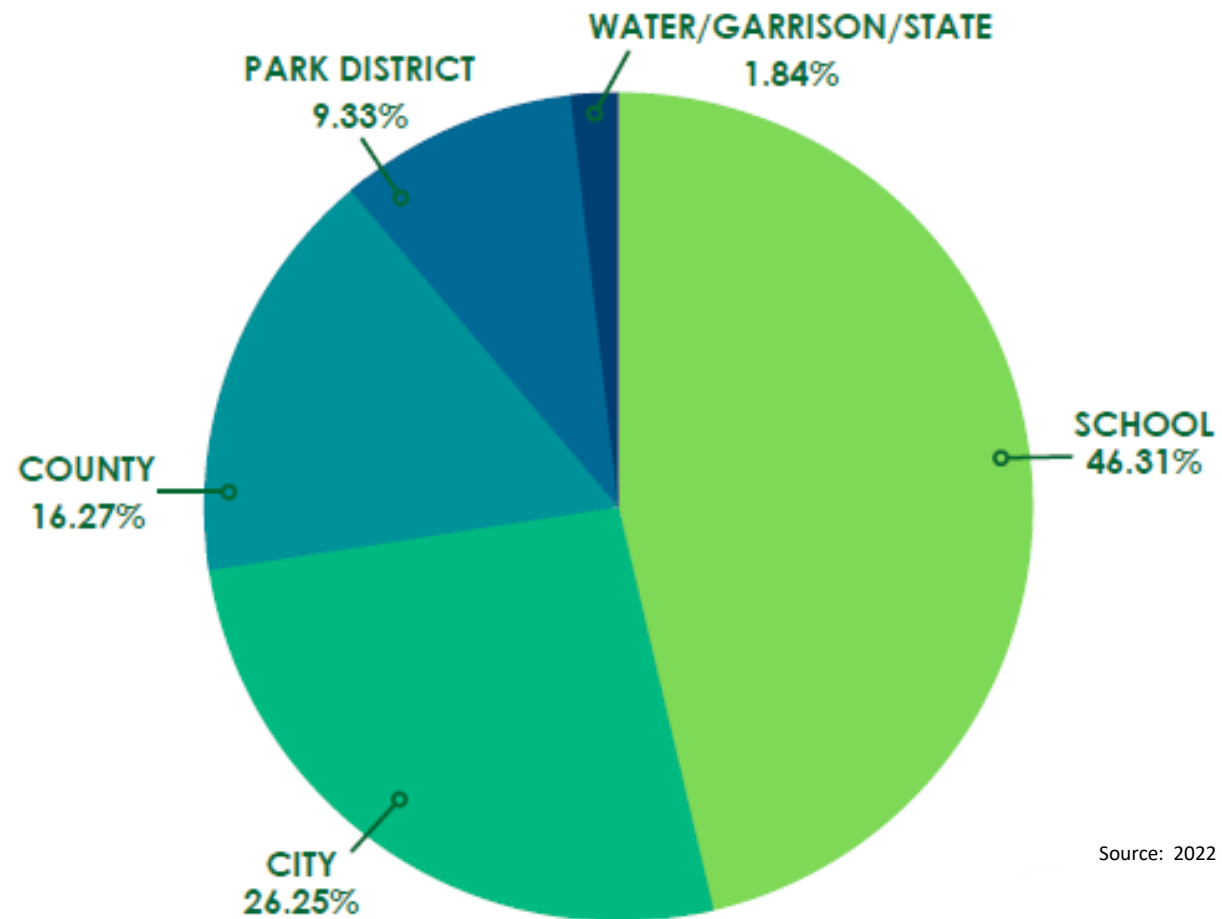




West Fargo Parks  
2023  
Budget Summary

## WHERE DO YOUR TAX DOLLARS GET SPENT?

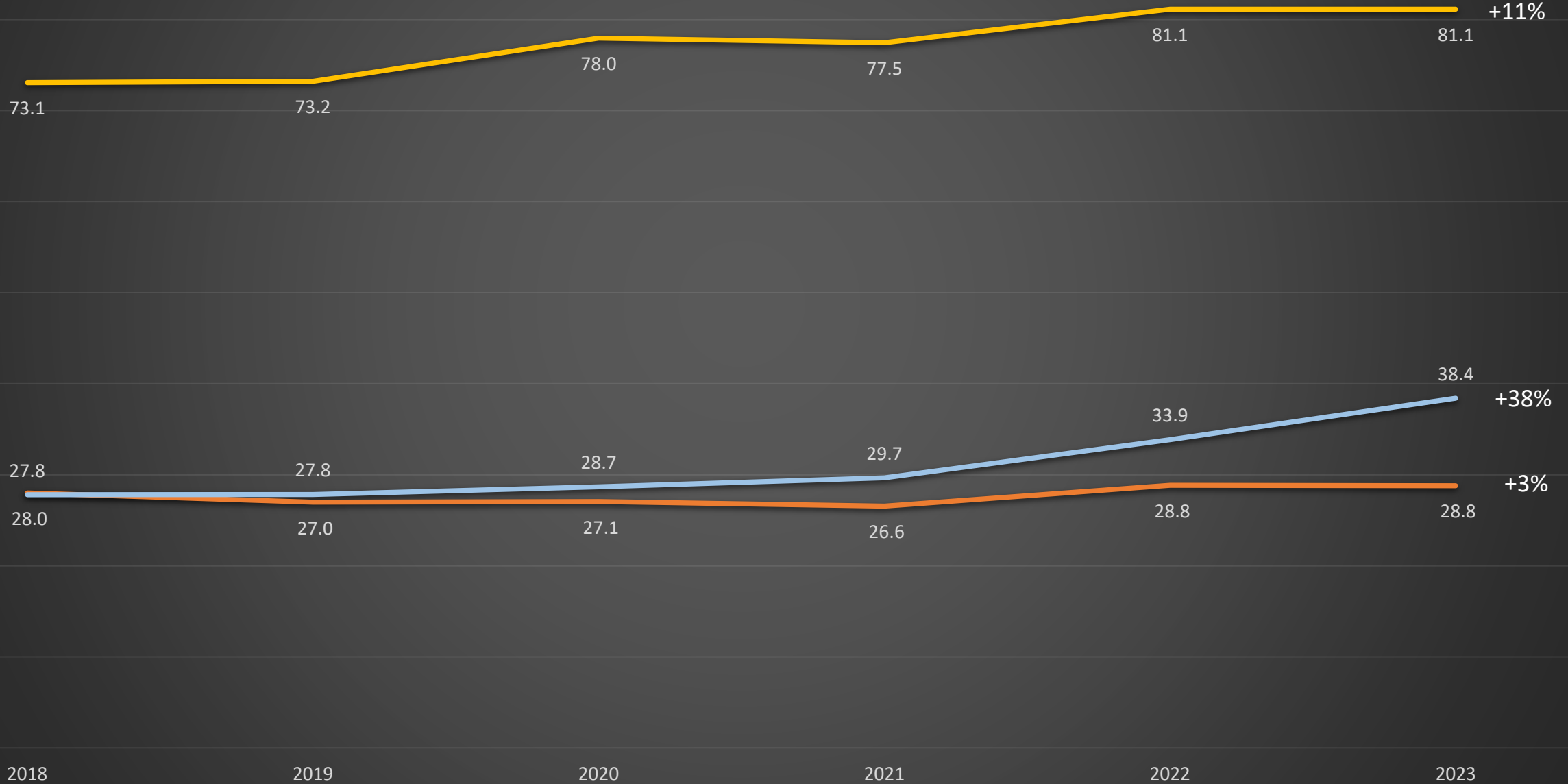
### BREAKDOWN OF A DOLLAR



Source: 2022 Equalization Report

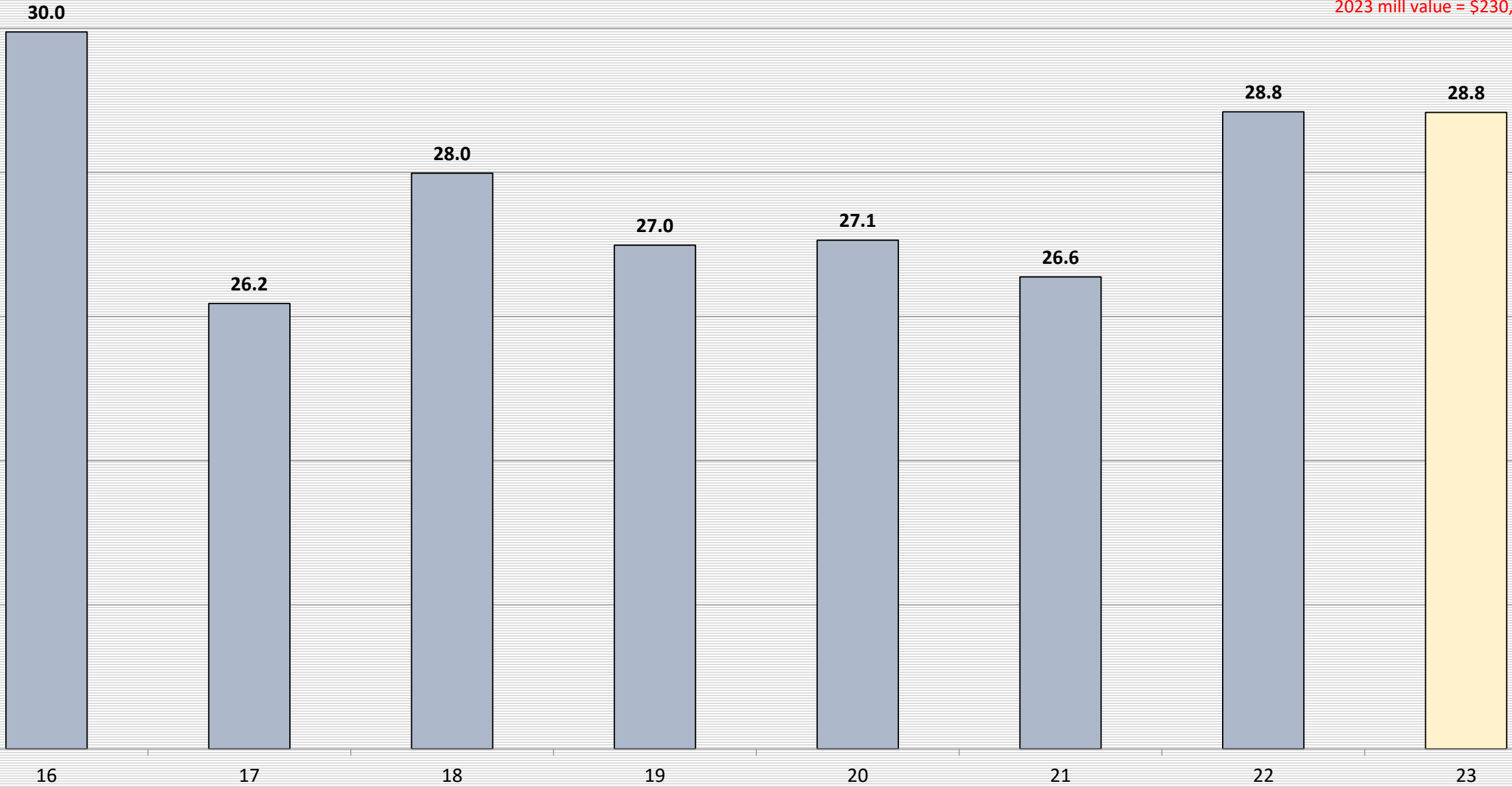
# Mill Levy Peer Comparison

WF Parks Fargo Parks City of WF

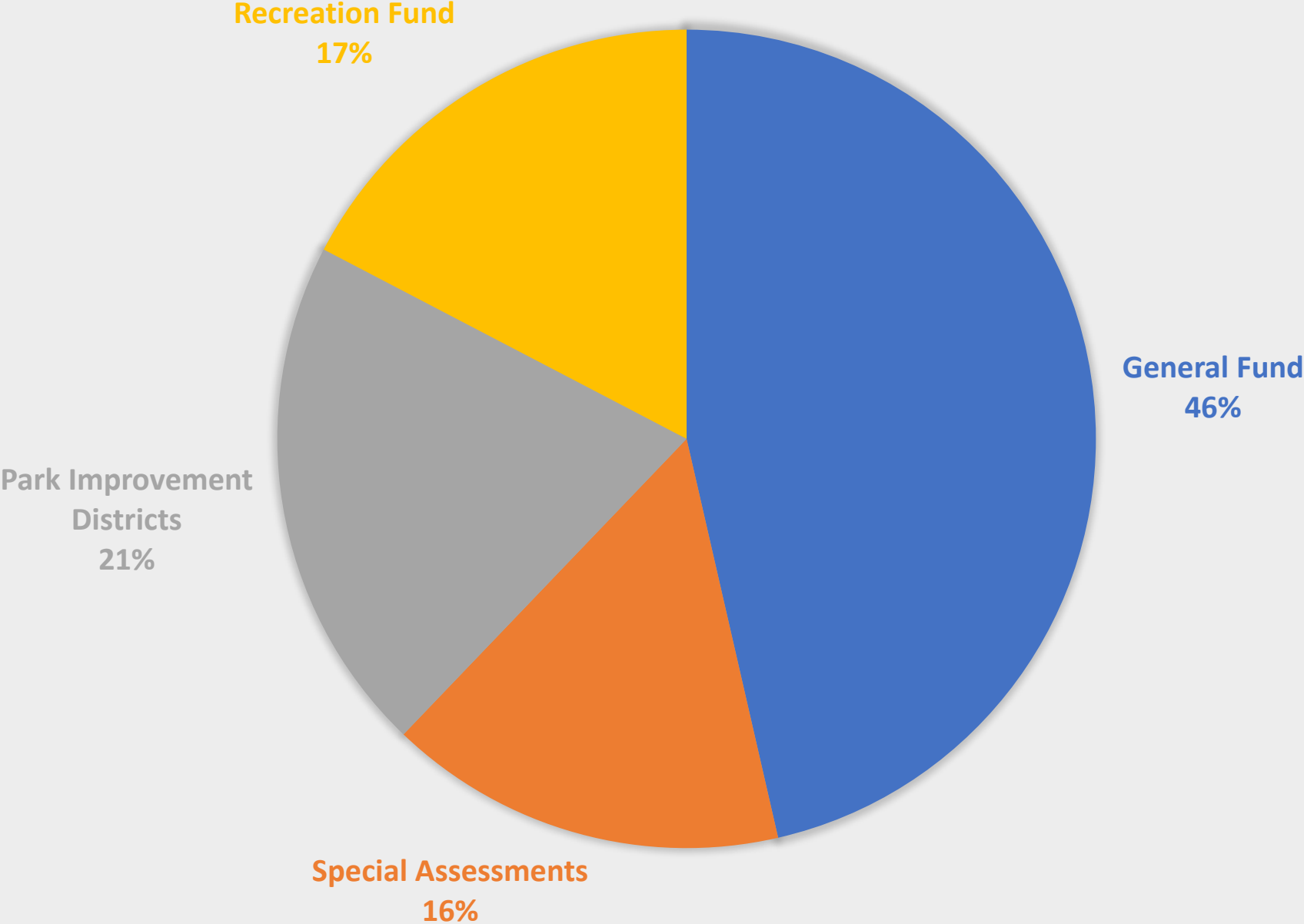


# Mill Levy History

2023 mill value = \$230,000



**WHAT DOES THE 28.8 MILLS FUND?**



**Mills**

**1 Mill Value**

**Total Levy**

**2022 Levy Budget:**

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General Fund	14.0	x	\$199,372	=	\$2,785,227
Special Assessments	6.2	x	\$199,372	=	\$1,226,138
Debt Service PID's	3.8	x	\$199,372	=	\$751,632
Recreation Fund	5.0	x	\$199,372	=	\$986,891
	<b>28.8</b>				<b>\$5,749,888</b>

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**2023 Levy Budget:**

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General Fund	13.4	x	\$230,000	=	\$3,077,500
Special Assessments	4.5	x	\$230,000	=	\$1,044,000
Debt Service PID's	3.9	x	\$230,000	=	\$900,000
New PID's (Capital Improvements)	2.0	x	\$230,000	=	\$460,000
Recreation Fund	5.0	x	\$230,000	=	\$1,150,000
	<b>28.8</b>				<b>\$6,631,500</b>

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# Miscellaneous Budget Notes – General Fund

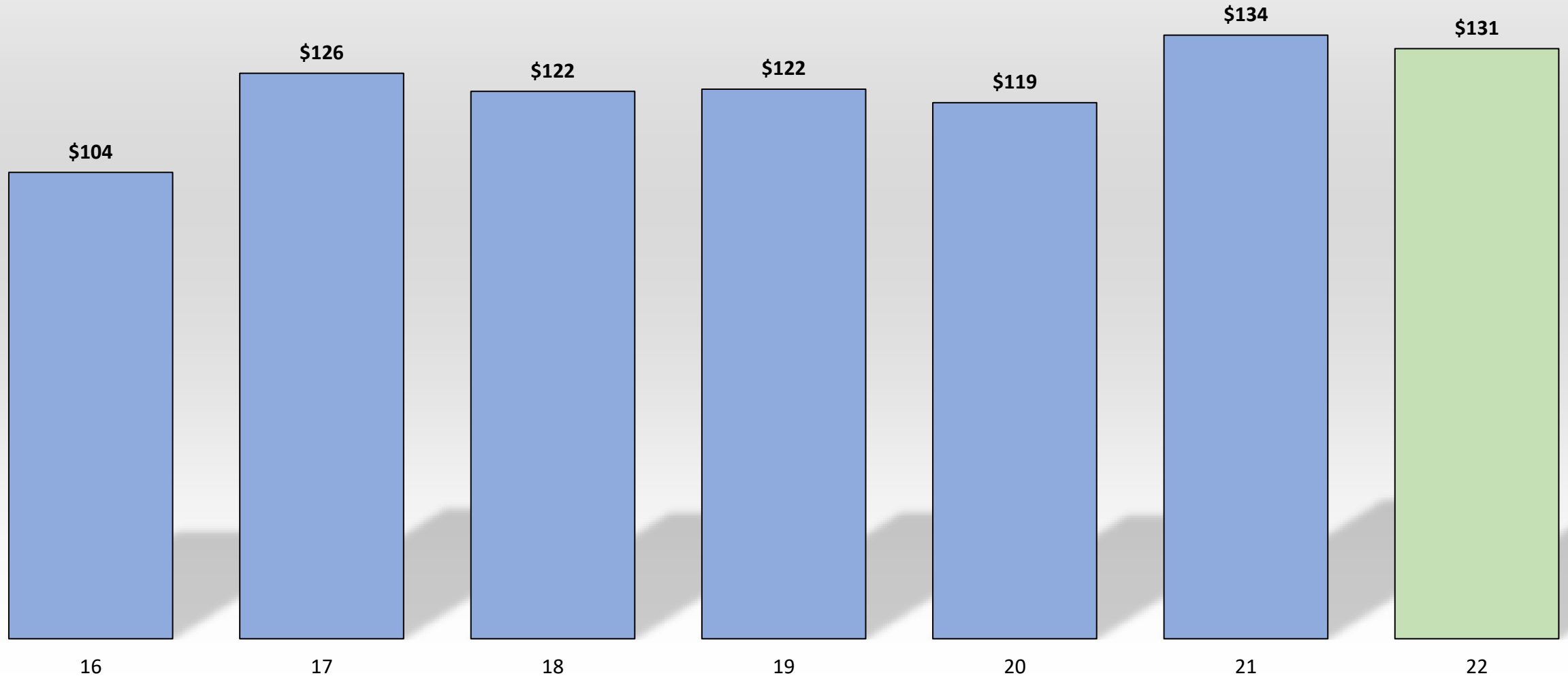
- **Budgeted Revenue = \$5.26M** (14% increase)
  - Park District generated revenue for 2022 = \$1,044,000 while 2023 = \$1,312,000 (25% increase)
    - Rustad increase from \$301,000 to \$426,000 due to consistent revenue growth, baseline established
    - VMA increase from \$253,000 to \$329,000 due to inclusion of summer ice, ice rate increase, arena rentals
- **Budgeted Expenditures = \$5.25M** (14% increase)
  - **Other Salaries** \$20,000 for 3<sup>rd</sup> party office help to evaluate actual needs for future FTE
  - **Internships** \$28,000 to increase the number of recreation interns from 3 to 4
  - **Property – Liability Insurance** increase from \$73,000 to \$120,000 due to correction in coverage
  - **Deferred Maintenance** maintained at \$125,000 for delayed or backlogged repairs to large assets
  - **Dept – Maintenance** increased to \$645,000 due to commodity prices, mobile asset prices
  - **Dept – Rustad** increased to \$458,000 due to commodity prices, new accounts like repairs and pickleball
  - **Dept – VMA** increased to \$447,000 due to commodity prices, inclusion of summer ice

# Full Time Employee Budget Notes

- Requested 3 additions in 2023 compared to 2 additions in 2022.
  - Mechanic, Park Maintenance, and Rustad Facility Specialist
- Total cost of \$2,449,680 in 2023 compared to total cost of \$2,085,530 in 2022.
- Cost of living increase philosophy consistent with previous years benchmark of using Social Security cost of living adjustment.



Estimated Park District Tax per \$100,000 of Assessed Value  
with no valuation increase



# 2023 Budget Meetings

- Individual Meetings with Board Members
  - July Board Meeting
  - August Sub Committee (optional)
- August 3 Special Board Meeting – PRELIMINARY
  - September Sub Committee (optional)
- September 14 Board Meeting – FINAL (public comment)

# Questions or Comments . . .

Contact: Justin Germundson  
Finance Director  
West Fargo Parks  
[justin@wfparks.org](mailto:justin@wfparks.org)  
701-551-7119

Todd Rheault  
President  
West Fargo Park Board  
[t.rheault@wfparks.org](mailto:t.rheault@wfparks.org)

Public Hearing: Wednesday, September 14, 2022 at 6:00 p.m.  
Rustad Rec Center – 601 26<sup>th</sup> Avenue East