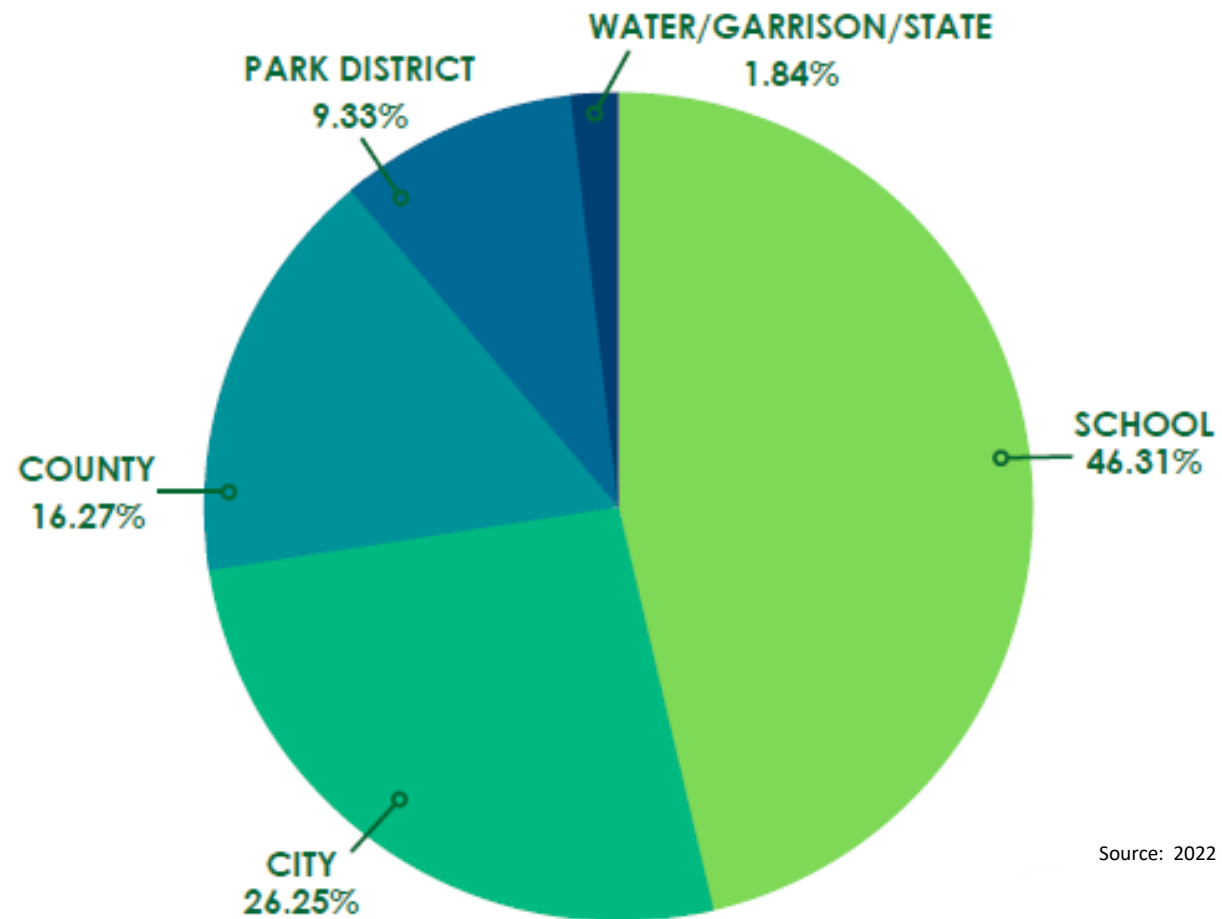




West Fargo Parks
2024
Budget Summary

WHERE DO YOUR TAX DOLLARS GET SPENT?

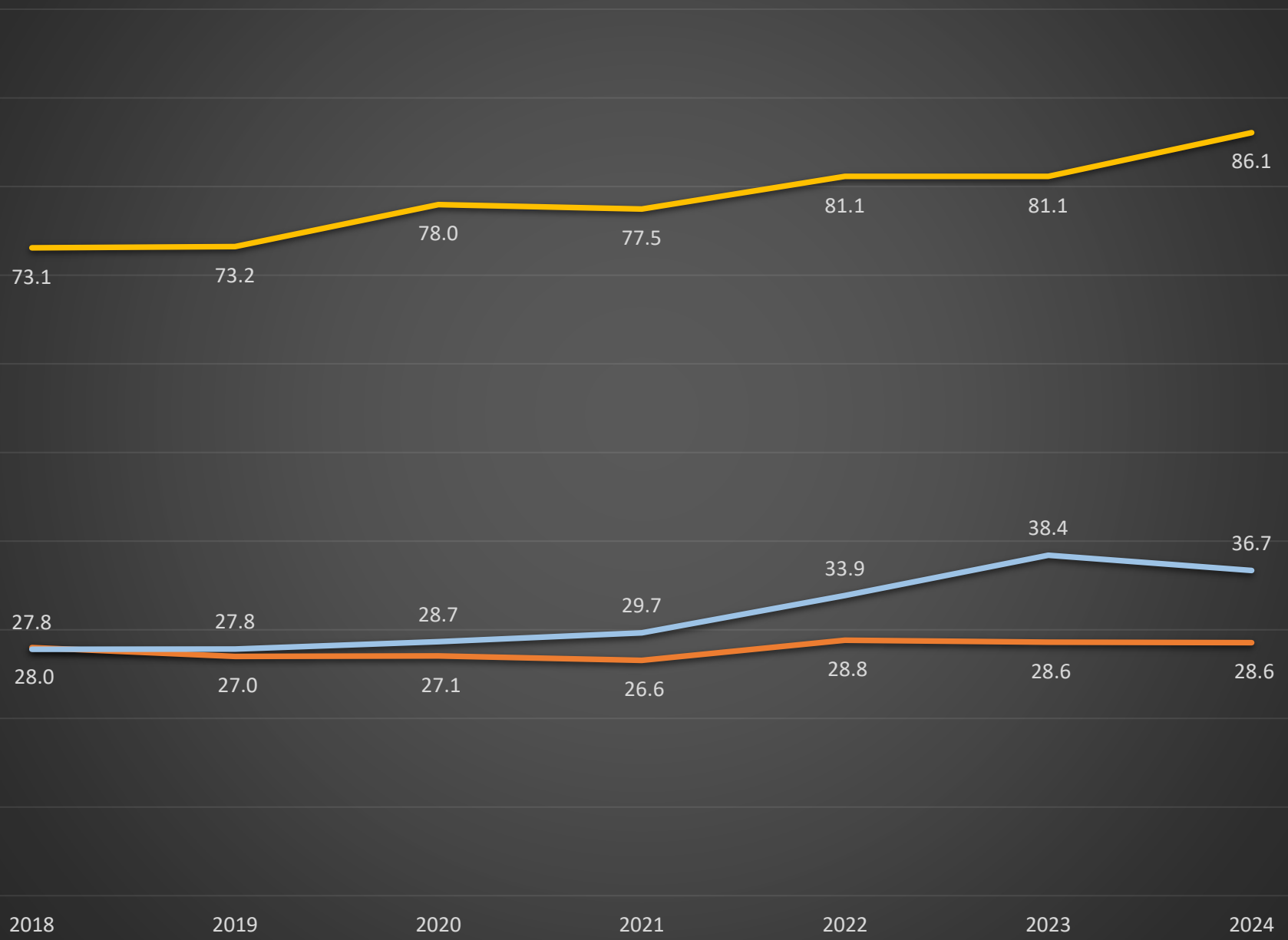
BREAKDOWN OF A DOLLAR



Source: 2022 Equalization Report

Mill Levy Peer Comparison

West Fargo Parks Fargo Parks City of West Fargo



Mill increase since 2018:

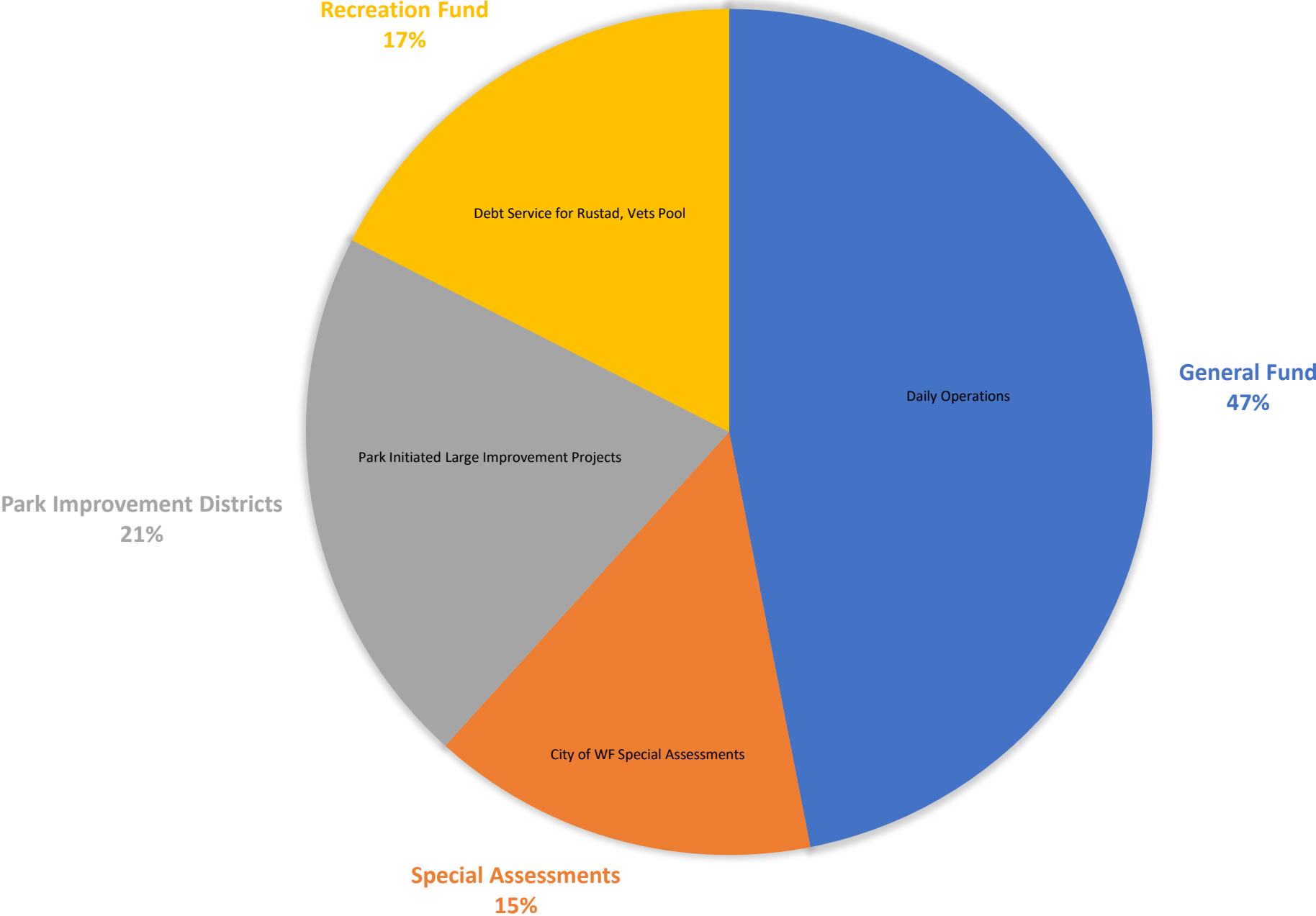
City of WF + 18%

Fargo Parks + 32%

WF Parks + 2%

*2024 peer budgets are preliminary

WHAT DOES THE 28 MILLS FUND?



BUDGET SUMMARY

	Mills		1 Mill Value		Total Levy
2023 Levy Budget:					
General Fund	13.27	x	\$232,083	=	\$3,079,742
Special Assessments	4.50	x	\$232,083	=	\$1,044,380
Debt Service PID's	5.86	x	\$232,083	=	\$1,360,000
Recreation Fund	4.96	x	\$232,083	=	\$1,151,132
	28.58				\$6,635,254

2024 Levy Budget:

NO CHANGE IN MILLS

General Fund	13.40	x	\$256,026	=	\$3,430,111
Special Assessments	4.02	x	\$256,026	=	\$1,030,000
Debt Service PID's	5.35	x	\$256,026	=	\$1,370,000
New PID's (Capital Improvements)	0.78	x	\$256,026	=	\$200,000
Recreation Fund	5.00	x	\$256,026	=	\$1,280,130
	28.55				\$7,310,241

*10% mill value increase, 10% levy dollar increase

General Fund Miscellaneous Budget Notes

- **Budgeted Revenue = \$5.80M (+10%)**

- **Property Tax = \$3,430,11 . . . +11%** due to strong mill valuation
- **State Aid = \$900,000 . . . +3%** due to expected mild US recession in 2024
- **Park District = \$1,477,000 . . . +13%** due to consistent growth in programs and rentals (Rustad +21%, VMA +12%)

- **Budgeted Expenditures = \$5.77M (+10%)**

- **Pro Resources Fee** 3rd party fee for payroll and human resources = \$70,000
- **Other Wages** 3rd party office help to evaluate actual needs for future FTE = \$20,000
- **Deferred Maintenance** maintained for delayed or backlogged repairs to large assets = \$125,000
- **Dept – Maintenance** +9% due to additional equipment needs, higher operating costs = \$700,000
- **Dept – Rustad** +9% due to part time staff wages and hours, building repairs, operations = \$500,000
- **Dept – Vets Arena** +10% due to part time staff wages and hours, higher operating costs = \$491,000
- **Dept – Vets Pool** +25% merged Shadow Wood splash pad for better clarity and staff use = \$125,000
- **Recreation Programs** consolidated under account 456000 for better clarity and staff use = \$400,000
- **Marketing** separated into own account 454000 for better clarity and staff use = \$80,000

Full Time Employee Budgeted Cost

	Employees	Salaries	Insurance	Retirement	General Fund Expenditures	Salaries/Benefits Percent of General Fund Budget
2020	25	1,380,658	205,421	209,438	4,065,000	44%
2021	25	1,402,491	241,297	213,034	4,350,000	43%
2022	27	1,524,737	274,007	232,869	4,590,000	44%
2023	30	1,802,178	375,000	275,012	5,250,000	47%
2024	31	1,967,000	385,000	319,834*	5,775,000	46%

* HB 1040 +1%
Employer contribution

5-year average 45%

• Personnel Changes

- **Full time addition – Ballfield Specialist:** Increase level of maintenance needs. Person will be main contact for user groups. Salary range \$44,785 - \$52,688 - \$60,591.
- **Reduced planned full-time additions:** PRO Resources addition reduced immediate need for office/payroll/human resource help.
- **Delayed internal promotions:** VMA and Recreation originally slated for 2024. Makes more sense for 2025 or when Vets 3 opens.

• Salary Ranges

- Finance Director internally tracks similar open positions year-round amongst our peers.
 - Primary Peers: Fargo Parks, Moorhead Parks, City of West Fargo.
- Finance Director compares internally collected data with Fargo Parks professional salary study.
- Generally, we have higher min salary, while Fargo Parks has higher mid – max salary. 2024 examples:

- **Recreation Specialist**

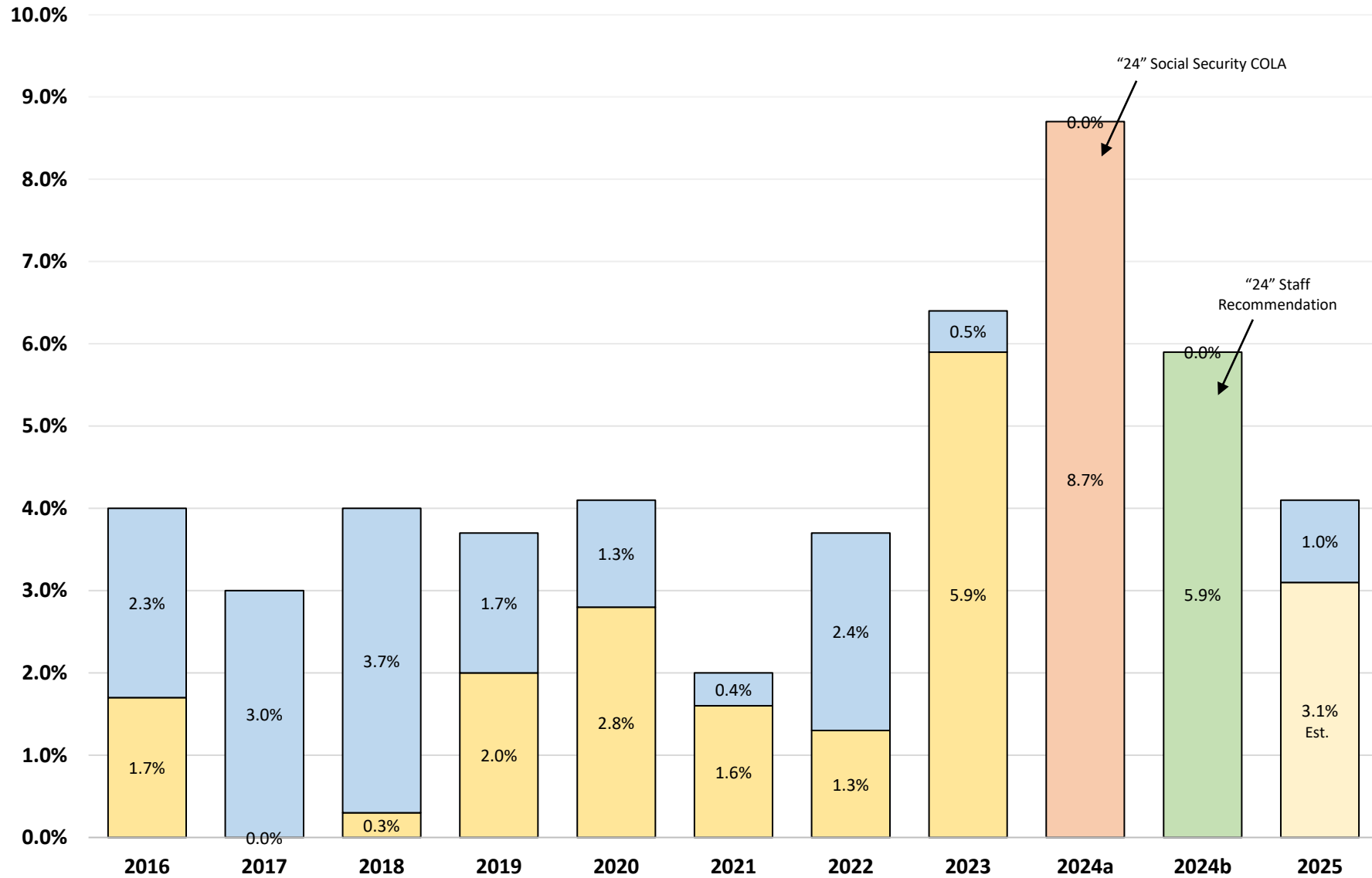
• West Fargo	\$51,124	\$60,146	\$69,168
• Fargo	\$49,389	\$61,736	\$74,083

- **Maintenance 1**

• West Fargo	\$42,457	\$49,949	\$57,441
• Fargo	\$40,632	\$50,790	\$60,948

FULL TIME EMPLOYEE RAISE HISTORY

■ Social Security COLA ■ Merit

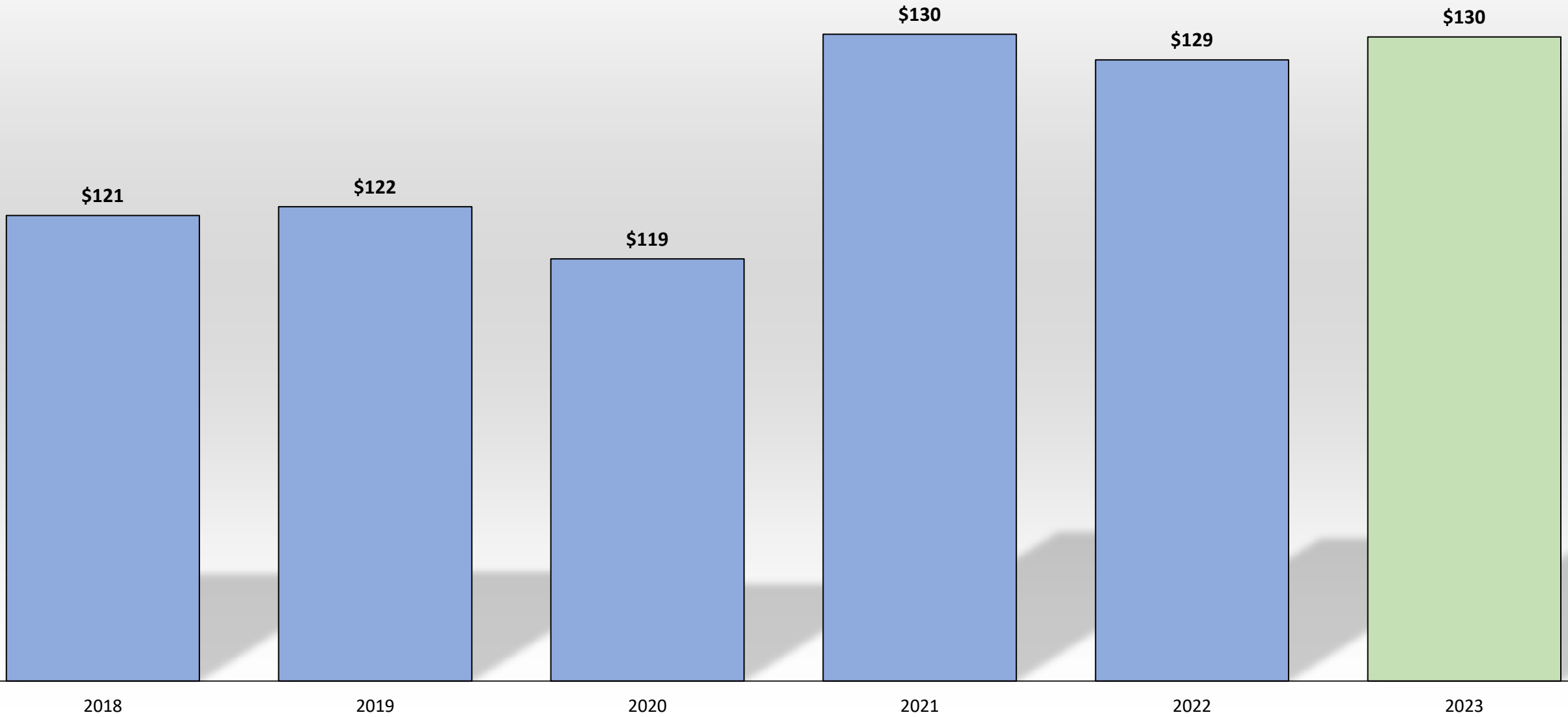


	2024	2023	RAISE %
Full Time Employee Salaries	1,909,249	1,802,178	5.9%
Full Time Employee Raise Allocation	107,000		

- Raise allocation covers all full time Facility Specialists, Recreation, Park Maintenance, and Management departments.
- Each department has different allocation, but total allocation equals 5.9%
- Department Managers have two parameters when calculating raises:
 - budget allocation
 - salary range

Estimated Park District Tax per \$100,000 of Assessed Value

with no valuation increase



How is the estimated park district tax calculated and what happens if my property assessed value increases?

	assess value	park pd	tax %	per 100K	assess value	park pd	tax %	per 100K
2021	264,900	344	0.13%	130	264,900	344	0.13%	130
2022	282,100	363	0.13%	129	282,100	363	0.13%	129
2023	282,100	366	0.13%	130	302,100	393	0.13%	130
	0%	0%			7%	8%		

Assessed valuation change is the biggest driver in how much a resident pays in park property taxes.

Park District has no control or input on assessed valuation.

2024 Budget Meetings

- June: Individual Meetings with Board Members
 - July: Board Meeting – Discussion
 - August: Portfolio Meeting (optional)
- August: Special Board Meeting – Approve PRELIMINARY
 - Cass County needs before August 10 (August board meeting)
 - Recommend Wednesday, August 2 at 12:00 noon
- September: Portfolio Meeting (optional)
- September: Board Meeting – Approve FINAL (public)

Questions or Comments . . .

Contact: Justin Germundson
Finance Director
West Fargo Parks
justin@wfparks.org
701-551-7119

Todd Rheault
President
West Fargo Park Board
t.rheault@wfparks.org

Public Hearing: Wednesday, September 13, 2023 at 6:00 p.m.
Rustad Rec Center – 601 26th Avenue East