

2011-2012 Departmental Request

Mt. Mourne Ad-Valorem

		<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Revised</u> <u>Budget</u>	<u>2010-11 Actual</u> <u>05/11/11</u>	<u>2010-11</u> <u>Dept. Projected</u> <u>Actual</u>	<u>FY12 Dept</u> <u>Requested</u>	<u>2011-12</u> <u>Manager</u> <u>Recommend</u>
234010	<i>Mt. Mourne Ad Valorem Taxes</i>						
430100	Taxes: Ad Valorem-	(424,589)	(419,545)	(423,347)	(430,200)	(448,830)	(450,100)
430101	Taxes: Ad Valorem-	(8,548)	(5,000)	(8,301)	(8,900)	(8,000)	(8,000)
430105	Int on Delinquent Taxes	(1,814)	(1,500)	(1,786)	(2,000)	(1,900)	(1,900)
234040	<i>Investment Earnings</i>						
480000	Investment Earnings	(199)	-	(579)	(450)	(500)	(500)
234880		<u>(435,150)</u>	<u>(426,045)</u>	<u>(434,014)</u>	<u>(441,550)</u>	<u>(459,230)</u>	<u>(460,500)</u>

Mt. Mourné Ad Valorem Taxes

		2010-11 Projected Actual	<i>Prior Years Actual</i>		
			FY 09-10	FY 08-09	FY 07-08
234010	<i>Mt. Mourné Ad Valorem Taxes</i>				
430100	Taxes: Ad Valorem-Current	(430,200)	(424,589)	(436,132)	(453,552)
430101	Taxes: Ad Valorem-	(8,900)	(8,548)	(4,092)	(5,193)
430105	Int on Delinquent Taxes	(2,000)	(1,814)	(1,490)	(1,446)
234010		(441,100)	(434,951)	(441,714)	(460,191)
234040	<i>Investment Earnings</i>				
480000	Investment Earnings	(450)	(199)	(1,339)	(4,137)
234040		(450)	(199)	(1,339)	(4,137)
Total Mt. Mourné		(441,550)	(435,150)	(443,053)	(464,327)

MT. MOURNE FTD EXPENDITURES

2011-12 Manager's Recommendation

	2010-11 Revised Budget	2011-12 Department Request	2011-12 Manager Recomm	Manager Inc (Dec)
235525				
531500 Insurance & Bonds	19,000	-	25,825	25,825 Manager increase
537600 Contracted Serv-Fire Service	403,385	448,828	432,015	(16,813) Manager reduction
537700 Refunds of Taxes Paid	3,500	-	2,500	2,500 Manager provide amt
576010 Transfer to-General Fund	160	-	160	160 Manager provide amt
235525	<u>426,045</u>	<u>448,828</u>	<u>460,500</u>	<u>11,672</u>

MT. MOURNE FTD EXPENDITURES

		2010-11 Projected Actual	Prior Years Actual		
			2009-10 Actual	2008-09 Actual	2007-2008 Actual
235525	<i>MT. MOURNE FTD</i>				
531500	Insurance & Bonds	23,910	18,975	17,602	16,979
537600	Contracted Serv-Fire Service	399,475	404,188	413,170	483,880
537700	Refunds of Taxes Paid	2,500	3,752	235	832
576010	Transfer to-General Fund	160	685	235	235
235525	<i>MT. MOURNE FTD EXPENDITURES</i>	<u>426,045</u>	<u>427,600</u>	<u>431,242</u>	<u>501,926</u>

Mt. Mourne Fire Tax District

5/4/2011

Fund Balance - July 1, 2010 (audited) \$ 49,775

Add:	Estimated Revenues - June 30, 2011	441,550	
Deduct:	Estimated Expenditures - June 30, 2011	<u>(426,045)</u>	15,505

Estimated Fund Balance - June 30, 2011 \$ 65,280

MEMORANDUM

5/4/2011

TO : Susan Blumenstein, Finance Director
 Joel Mashburn, County Manager
 FROM: Steve Ervin, County Assessor
 SUBJECT: Estimated values for 2011/2012 tax year Mt. Mourne Fire
 DATE: April 29, 2011

Real property value	1,212,164,530	
Less deferred taxes - Use value	(27,012,869)	
Less real property elderly exemption	(4,863,958)	
Less adjustments in appeals	(7,300,000)	
Total taxable real property	<u>1,172,987,703</u>	
Motor vehicles	73,000,000	
Personal Property	31,000,000	
Less personal property elderly exempt.	-	
Total taxable personal property	<u>104,000,000</u>	
Public service companies	37,000,000	
Discoveries, penalties and releases	-	
Total taxable value	<u>1,313,987,703</u>	<u>1,313,987,703</u>
	<u>0.0001</u>	<u>0.0001</u>
Tax Rate Per \$.01	131,399	131,399
Collection Rate	97.87%	97.87%
Collected Per \$.01	128,600	128,600
Revenue Neutral Rate (rounded up to nearest .25)	<u>3.75</u>	Requested Rate <u>3.50</u>
Revenue Neutral Levy	<u>\$ 482,250</u>	<u>\$ 450,100</u>

Neutral Property Tax Increase

Mt. Mourne Fire 5/3/2011 (Estimated)

Note: The top part of this worksheet is used as working papers to make it easier for you (counties and municipalities) to calculate amounts that should be used in the actual

Revaluations as of: January 1, 2011 and 2007

Fiscal year	Assessed Valuation as of June 30	Annexation (Deannexation)	Total Adjusted for Annexation or Deannexation	Valuation Increase	Percentage change
2011-12	1,313,987,703	-	1,313,987,703		
			10-11		
			1,351,228,082		
2010-11	1,351,228,082	(887,560)	1,352,115,642	19,205,890	1.44%
			09-10		
			1,332,909,752		
2009-10	1,332,909,752	(44,177,630)	1,377,087,382	12,675,439	0.93%
			08-09		
			1,364,411,943		
2008-09	1,364,411,943	(12,169,950)	1,376,581,893	67,087,489	5.12%
			07-08		
			1,309,494,404		
2007-08	1,309,494,404				2.50% Average growth % Doesn't include revaluation increase
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Last year prior to revaluation 2010-11	1,351,228,082			Tax rate	Estimated tax levy
				0.0350	472,930
First year of revaluation 2011-12	1,313,987,703			Tax rate to produce equivalent levy	472,930
				0.0360	
Increase tax rate for average growth rate 2011-12				Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	484,742
				0.0369	
				Increase in Tax Levy	11,812
				Average Percentage Increase	2.50%

FY12 Department Request

Mt. Mourne Fire Tax District

5/4/2011

	FY 10 Actual	FY11 Original Budget	FY11 Revised Budget	FY11 Actual 4/23/2011	FY11 Dept. Projected Actual	FY12 Department Request	FY12 Mgr. Recommend
234010	Mt. Mourne Ad Valorem Taxes						
430100	Taxes: Ad Valorem-Current	(424,589)	(419,545)	(420,244)	(430,200)	(448,830)	(450,100)
430101	Taxes: Ad Valorem-Delinquent	(8,548)	(5,000)	(8,070)	(8,900)	(8,000)	(8,000)
430105	Int on Delinquent Taxes	(1,814)	(1,500)	(1,687)	(2,000)	(1,900)	(1,900)
		<u>(434,951)</u>	<u>(426,045)</u>	<u>(430,001)</u>	<u>(441,100)</u>	<u>(458,730)</u>	<u>(460,000)</u>
234035	Sales & Service						
453010	False Alarm Penalties	0	0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
234040	Investment Earnings						
480000	Investment Earnings	(199)	0	(400)	(450)	(500)	(500)
		<u>(199)</u>	<u>0</u>	<u>(400)</u>	<u>(450)</u>	<u>(500)</u>	<u>(500)</u>
234880	Other Financing Sources						
499500	Appropriated Fund Balance	0	0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
234880		<u>(435,150)</u>	<u>(426,045)</u>	<u>(430,401)</u>	<u>(441,550)</u>	<u>(459,230)</u>	<u>(460,500)</u>

FY12 Department Request

Mt. Mourne Fire Tax District

5/4/2011

	FY 11 Actual	FY11 Original Budget	FY11 Revised Budget	FY 11 Actual @ 4/23/2011	FY11 Dept. Projected Actual	FY12 Department Request	FY12 Mgr. Recommend
235525	MT. MOURNE FTD EXPENDITURES						
531500 Insurance & Bonds	18,975	19,000	19,000	18,695	23,910	0	25,825
537600 Contracted Serv-Fire Service	404,188	403,385	403,385	302,535	399,475	448,828	432,015
537700 Refunds of Taxes Paid	3,752	3,500	3,500	1,811	2,500	0	2,500
576010 Transfer to-General Fund	685	160	160	0	160	0	160
580050 Future Capital Projects	0	0	0	0	0	0	0
	<u>427,600</u>	<u>426,045</u>	<u>426,045</u>	<u>323,041</u>	<u>426,045</u>	<u>448,828</u>	<u>460,500</u>

ACCOUNT NUMBER	NAME	PRIOR YEAR ACTUAL 12 MOS ENDED 6/30/2010	PRIOR YEAR BUDGET 2009-2010	CURRENT YTD ACTUAL 8 MOS ENDED 2/28/2011	CURRENT BUDGET 2010-2011	NEXT YEAR BUDGET 2011-2012
ASSETS						
1718	Training Tower & Facilities		5,000.00			
1720	Vehicles					
1730	Fire Fighting Equipment	19,354.36	(1)12,960.00	6,969.75	(2)14,000.00	(3) 14,500.00
1734	Communications Equipment		3,000.00	848.00	3,000.00	
1736	Other Equipment	3,800.00	3,000.00		3,375.00	
1744	Fitness Equipment					
1740	Furniture & Kitchen Equipment			2,164.88		
1746	Office & Computer Equipment					
	Total Assets	23,154.36	23,960.00	9,982.63	20,375.00	14,500.00
LIABILITIES						
2880	Note Payable - Building	64,338.56	64,338.00	67,812.08	67,812.00	71,474.00
2886	Note Payable - 2006 Spartan	40,691.93	40,692.00	42,665.49	42,665.00	44,735.00
	Total Liabilities	105,030.49	105,030.00	110,477.57	110,477.00	116,209.00
EQUITY						
3100	Equipment Reserve	55,000.00	55,000.00		50,000.00	65,000.00
	Total Assets, Liability & Reserve	168,184.85	183,990.00		180,852.00	195,709.00
	Total Operating Expenses (a)	395,720.51	259,510.00		258,148.00	264,291.00
	TOTAL ACTUAL/BUDGET	563,905.36	443,500.00		439,000.00	460,000.00
	(a) less depreciation					
(1)	Replacement hose - Engine 701		3,000.00			
	Portable drop tanks		4,000.00			
	Portable hose/SCBA cylinder		760.00			
	Keiser Force Machine		3,200.00			
	Airbag Kit		2,000.00			
			<u>12,960.00</u>			
(2)	Forceable Entry Training Prop				7,000.00	
	Thermal Imaging Camera				7,000.00	
					<u>14,000.00</u>	
(3)	Equipment for New Truck					10,000.00
	Thermal Imaging Camera					4,500.00
						<u>14,500.00</u>
REQUEST 2011-2012 TAX RATE BE SET AT 3.5 CENTS PER \$100 WITH ALL COLLECTED REVENUES REMITTED TO MT. MOURNE VFD						

MT. MOURNE VOLUNTEER FIRE DEPARTMENT - BUDGET

ACCOUNT NUMBER	NAME	PRIOR YEAR	PRIOR YEAR	CURRENT	CURRENT	NEXT YEAR
		ACTUAL	BUDGET	YTD ACTUAL	BUDGET	BUDGET
		12 MOS ENDED		8 MOS ENDED		
		6/30/2010	2009-2010	2/28/2011	2010-2011	2011-2012
INCOME						
4000	Tax Revenue	421,983.32	425,000.00	290,917.00	420,000.00	443,000.00
4200	Special Fund Raising	21,479.64	15,000.00	15,762.50	15,000.00	14,000.00
4300	Donations	6,040.00	1,500.00	3,325.00	2,000.00	2,000.00
4400	Special Grants	65,037.00				
4500	Interest Income	2,262.18	1,000.00	1,214.07	1,000.00	1,000.00
4800	5K Run	378.45		2,529.50		
4900	Miscellaneous Income	0.00	1,000.00		1,000.00	
	Total Operating Income	517,180.59	443,500.00	313,748.07	439,000.00	460,000.00
EXPENSE						
6000	Vehicles - Gas & Oil	6,750.16	8,700.00	5,203.19	8,700.00	9,500.00
6010	Vehicles - Maintenance	19,656.97	18,000.00	16,398.57	18,000.00	20,000.00
6100	Fire Fighting Supplies	2,830.75	2,500.00	2,314.43	2,500.00	2,900.00
6110	Communications Equipment	2,562.76	3,000.00	1,419.86	2,500.00	2,500.00
6120	Small Tools & Supplies	713.64	1,000.00	374.35	1,500.00	1,200.00
6130	Equipment Maintenance	5,183.51	8,000.00	3,513.83	7,500.00	7,000.00
6200	Turn Out Gear	4,646.07	9,500.00	2,352.05	9,500.00	7,000.00
6210	First Responders	2,930.09	3,000.00	1,571.29	3,000.00	3,000.00
6215	Uniforms	2,591.27	3,000.00	1,696.45	3,000.00	5,000.00
6220	Training & Seminars	3,695.64	5,000.00	2,928.59	5,000.00	4,500.00
6230	Fire Call Reimbursement	14,645.00	18,000.00	11,930.00	17,000.00	15,000.00
6300	Fire Education	739.24	1,500.00	837.25	1,500.00	1,200.00
6400	Other Operating Expense	2,733.97	1,000.00	1,057.17	1,500.00	1,500.00
6600	Salaries & Wages	59,490.00	55,000.00	39,914.00	59,000.00	62,000.00
6605	Contract Labor	808.00		500.00		574.00
6610	Payroll Taxes	5,217.04	5,500.00	4,181.05	5,900.00	6,200.00
6620	Workmen's Comp Insurance	3,560.00	3,500.00	4,740.00	3,800.00	4,800.00
6650	Health & Wellness	2,562.00	4,000.00	1,075.72	4,000.00	3,000.00
7000	Utilities	11,569.33	11,500.00	7,453.67	11,500.00	11,500.00
7010	Telephone	4,149.57	3,800.00	2,729.57	3,800.00	4,000.00
7020	Maintenance - Bldg & Grounds	11,910.27	6,000.00	2,030.43	6,000.00	7,000.00
7100	Office Supplies & Expense	2,883.35	3,500.00	3,064.00	3,500.00	3,500.00
7110	Dues & Subscriptions	3,219.00	3,500.00	3,871.00	3,500.00	4,200.00
7120	Meeting & Banquet Expense	1,651.85	3,000.00	3,926.63	3,000.00	4,000.00
7200	Insurance	15,715.00	14,000.00	18,695.00	14,000.00	19,000.00
7210	Interest Expense	55,395.75	55,385.00	49,947.95	49,948.00	44,217.00
7220	Professional Fees	6,300.00	6,500.00		6,500.00	6,500.00
7500	Miscellaneous Expense	315.75	125.00	647.46	500.00	500.00
7600	Pension Fund	3,140.00	2,000.00	60.00	2,000.00	3,000.00
7700	Depreciation Expense	138,154.53				
7800	Gain/Loss on Sale of Assets					
	Total Operating Expense	395,720.51	259,510.00	194,433.51	258,148.00	264,291.00