

CASS COUNTY FIRE DISTRICT NO. 1
1444 HOLLAND STREET
December 11, 2019
4:30 P.M.

AGENDA

1. Meeting Called to Order
2. Secretary's Report
3. Assistant Fire Chief's Report - Runs, Building Maintenance, Equipment Maintenance
 1. Building Addition
 2. New Sign
 3. Flagpole
 4. Cascade System
 5. Uniforms
4. Treasurer's Report/Current Claim
5. 2020 Budget
6. Five Year Plan – Presented by Jeff Peters, Peters Municipal Consultants
7. Contractual Services – Miami Township
8. Other Contractual Services
9. Old Business
10. New Business
11. Public Comments – Please state name, address, and township. 5 min/comments.
12. Next meeting will be held on December 14, 2019 at 7:00 am.
13. Meeting Adjournment

**CASS COUNTY FIRE DISTRICT #1
MEETING MINUTES
December 11, 2019**

Call to Order

The Cass County Fire District #1 (CCFD1) Board met at 4:31 p.m. at Cass County Fire District 1 Station at 1444 Holland Street, Logansport, Indiana. Meeting was called to order by Michael L. Sims, Chairman. Members present were: Michael L. Sims, Chairman; Dave Patty, Vice Chairman; Jeff Asselin, Member at Large; and Bridget Enyeart, Fiscal Officer/Secretary.

Minutes

Meeting Minutes of November 6, 2019 were reviewed. Jeff Asselin made a motion to accept the minutes. Dave Patty seconded the motion. **Motion passed 3-0.**

TREASURER'S REPORT/PAYMENT OF CLAIMS

Treasurer's Report was given by Fiscal Officer, Bridget Enyeart. A review of current balance in funds were given. It was agreed to approve current claims and meet again on December 28th for final approval of all expenditures for 2019 and to approve final transfers between funds. Dave Patty made a motion to accept the Treasurer's Report and all claims submitted for payment, Jeff Asselin seconded. **Motion passed 3-0**

FIRE CHIEF'S REPORT

1. Run report was given by Chris Cover, Fire Chief.
2. Discussion held regarding new flagpole.
3. Discussion held regarding status of new garage bay.

Dave Patty made a motion to accept the Fire Chief's Report. Jeff Asselin seconded the motion. **Motion passed 3-0.**

BUDGET 2019

Bridget Enyeart, Fiscal Officer confirmed that she received the 1782 Notice from the DLGF. The budget was reduced in rainy day from \$30,000 to \$23,547 by the DLGF. Fire Equipment Debt for \$66,666 was approved for the amount requested. The Emergency Fire Loan for \$38,642 was approved for \$38,642. The budget in Special Fire General was reduced by \$2,200. The amount requested was \$722,810 and the DLGF approved \$720,610. Cumulative Fire was approved for the amount requested at \$70,000.

FIVE YEAR PLAN

Jeff Peters from Peters Municipal Consultants presented an updated 5-year plan for the District. Jeff estimated how the board could function with decreased revenue if the District stopped contractual service with Logansport State Hospital or Washington Township. The information that was given was presented in order to give the Board a good estimated financial picture should they decide to hire men directly to work for the District in the future. Five-year plan will be attached to the meeting minutes.

CONTRACTUAL SERVICES – MIAMI TOWNSHIP

The Board initiated discussions with Miami Township Fire Department regarding their wishes to separate from contractual services as outlined in the Board's letter in November. Miami Township's Board agreed with the separation and expressed their wishes to initiate the date of separation effective midnight December 13, 2019. The Board's president Jackson Wisely will bring a reimbursement check to the District's December 14th meeting for the time period of December 13th through December 31, 2019. Fiscal Officer Bridget Enyeart has already started the process of having utilities transferred in the District's name. Discussion was held regarding equipment, supplies etc. The Board will contact their attorney to draw up and agreement for both parties to sign.

CONTRACTUAL SERVICES

Since it is too late for an additional appropriation or transfer between funds with the Cass County Council and the DLGF, the District will hire the existing firemen as independent consultants from December 14th through December 31st. The District will then need to get on the Cass County Council's schedule to create new line items and transfer funds accordingly to operate for 2020. This will include Personal Services.

OLD BUSINESS

None

NEW BUSINESS

The District Board was given insurance quotes from Consolidated Union on December 5, 2019. Paul Zilz, President of Capstone Insurance Group, LLC of Fort Wayne, Indiana had submitted a quote for insurance right before the meeting started. Bridget Enyeart advised the Board to review both quotes and get with her as soon as possible so she can get insurance coverage for December 13th instead of January 1, 2020. At this point, it will be too late to entertain a quote from a 3rd insurance provider. The Board agreed to contact the fiscal officer regarding their intentions.

PUBLIC COMMENTS

None

MEETING ADJOURNMENT

Jeff Asselin made a motion to adjourn the meeting. Dave Patty seconded. Meeting adjourned. **Motion passed 3-0.**

Respectfully submitted,

Bridget I. Enyeart, Fiscal Officer

Bridget I. Enyeart, Fiscal Officer

NEXT MEETING

Next Public Meeting is scheduled for December 14, 2019 at 7:00 am. at CCFD#1 Fire Station.

STRATEGIC FISCAL PLAN AND ANALYSIS

CASS COUNTY FIRE DISTRICT #1

Revised December 10, 2019

STRATEGIC FISCAL PLAN AND ANALYSIS
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Revised December 10, 2019 {DRAFT}

THIS DOCUMENT IS FOR INTERNAL MANAGEMENT USE ONLY. SEE ASSUMPTIONS. ACTUAL RESULTS MAY VARY AND THE DIFFERENCES MAY BE MATERIAL.

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STRATEGIC FISCAL PLAN AND ANALYSIS
 FINANCIAL PROJECTIONS BY FUND
 8603 Special Fire General
 Revised December 10, 2019 (DRAFT)

THIS DOCUMENT IS FOR INTERNAL MANAGEMENT USE ONLY. SEE ASSUMPTIONS. ACTUAL RESULTS MAY VARY AND THE DIFFERENCES MAY BE MATERIAL.

	Actual 2016	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
BEGINNING CASH BALANCE	480,548	648,568	833,451	1,013,876	1,189,962	1,307,295	1,395,307	1,488,933
(Less Encumbrances)	0	0	0	0	0	0	0	0
BEGINNING FUND BALANCE	480,548	648,568	833,451	1,013,876	1,189,962	1,307,295	1,395,307	1,488,933

REVENUES:

General Property Tax	541,839	586,523	573,767	596,174	618,267	641,337	665,060	689,616
Financial Institution Tax	0	0	0	0	0	0	0	0
Auto and Aircraft Excise Tax	51,332	56,930	57,790	60,046	62,272	64,595	66,985	69,458
CAGIT	126,831							
PTRC / Supplemental LIT	30,884			4,251				
LIT (Local Income Tax)		151,875	184,402	173,120	180,575	185,567	189,229	192,892
Interest Revenue	275	485	1,854	1,854	1,854	1,854	1,854	1,854
Fire Contract Revenue	63,750	54,375	52,500	52,500	36,250			
Miscellaneous	378	1,064	6,031	0				
Loan Proceeds	0			400,000				
TOTAL REVENUES	815,288	851,252	876,344	1,287,946	899,218	893,354	923,128	953,820

EXPENDITURES:								
Personal Services	0	0	0	0	634,565	653,602	673,210	693,406
Supplies	435	2,835	2,235	2,360	2,360	2,431	2,504	2,579
Other Services & Charges	645,834	662,534	692,684	708,500	144,960	149,309	153,788	158,402
Capital Outlays	1,000	1,000	1,000	401,000	0	0	0	0
Total Original Certified Budget	647,269	666,369	695,919	1,111,860	781,885	805,342	829,502	854,387
Additional Appropriations	0		0	0	0	0	0	0
Unused Appropriations	(14,316)	(15,907)	0	0	0	0	0	0
Total Budget Expenditures	632,953	650,462	695,919	1,111,860	781,885	805,342	829,502	854,387
Other Expenditures	14,316	15,907	0	0				

NET INCREASE (DECREASE) IN FUND	168,019	184,883	180,425	176,086	117,333	88,012	93,626	99,434
ENDING FUND BALANCE	648,568	833,451	1,013,876	1,189,962	1,307,295	1,395,307	1,488,933	1,588,367

STRATEGIC FISCAL PLAN AND ANALYSIS
 FINANCIAL PROJECTIONS BY FUND
 Fire Operating Budget
 Revised December 10, 2019 (DRAFT)

THIS DOCUMENT IS FOR INTERNAL MANAGEMENT USE ONLY. SEE ASSUMPTIONS. ACTUAL RESULTS MAY VARY AND THE DIFFERENCES MAY BE MATERIAL.

	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
1. Personal Services							
Payroll				540,000	556,200	572,886	590,073
FICA				33,000	33,990	35,010	36,060
401k				11,565	11,912	12,269	12,637
Insurance				50,000	51,500	53,045	54,636
TOTAL PERSONAL SERVICES				634,565	653,602	673,210	693,406

	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
2. Supplies							
Operating Supplies							
Postage	110	110	110	110	113	117	120
Office	2,000	2,000	2,000	2,000	2,060	2,122	2,185
Boycie Forms	600	-	-	-	-	-	-
Paper	125	125	260	250	258	265	273
TOTAL	2,835	2,235	2,360	2,360	2,431	2,504	2,579
TOTAL SUPPLIES	2,835	2,235	2,360	2,360	2,431	2,504	2,579

	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
3. Other Services and Charges							
Professional Fees							
Attorney	4,000	4,000	5,000	5,000	5,150	5,305	5,464
Accounting	10,000	10,000	10,000	10,000	10,300	10,609	10,927
Contract Fees NW/FD	590,000	635,000	647,000	647,000	-	-	-
Contract Fees Volunteer Depts.	29,884	29,884	32,000	32,000	32,960	33,949	34,967
Fire Chief Stipend	15,000	6,000	6,600	9,600	9,888	10,185	10,480
Bookkeeper	6,000	1,200	1,300	1,900	1,957	2,016	2,076
Accounting Software	1,200	1,200	1,900	1,900	1,957	2,016	2,076
TOTAL	656,084	686,084	701,900	68,500	60,255	62,063	63,925

	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
Other							
Travel	1,000	1,000	1,000	5,000	5,150	5,305	5,464
Education	1,000	1,000	1,000	5,000	5,150	5,305	5,464
Hydrant Fees to LMU	3,000	3,200	3,200	3,660	3,770	3,883	3,999
Repairs & Maintenance				6,000	6,180	6,365	6,556
LMU Lights				5,400	5,562	5,729	5,901
Nipisco				4,200	4,326	4,456	4,589
Internet				25,000	25,750	26,523	27,318
Fuel	200	150	150	150	155	159	164
Printing & Advertising	50	50	50	50	52	53	55
Bank Fees	1,200	1,200	1,200	32,000	32,960	33,949	34,967
Audit Fees				88,460	89,054	91,725	94,477
Insurance							
TOTAL	6,450	6,600	6,600	88,460	89,054	91,725	94,477

	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
4. Capital Outlays							
Mower & Storage Shed	1,000	1,000	1,000				
Other				270,000			
Equipment - Ambulance				130,000			
Pumper Truck				401,000			
Ladder Truck							
TOTAL CAPITAL OUTLAY	1,000	1,000	1,000	401,000	-	-	-

	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
TOTAL FIRE & EMS BUDGET	686,399	695,919	1,111,860	781,885	805,342	829,502	854,387
FINANCIAL PROJECTIONS BY FUND							

STRATEGIC FISCAL PLAN AND ANALYSIS
 FINANCIAL PROJECTIONS BY FUND
 1190 Cumulative Fire Fund
 Revised December 10, 2019 {DRAFT}

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	Actual 2016	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
BEGINNING CASH BALANCE	100,249	32,548	41,018	63,786	55,174	42,151	42,151	42,151
(Less Encumbrances)	0	0	0	0	0	0	0	0
BEGINNING FUND BALANCE	100,249	32,548	41,018	63,786	55,174	42,151	42,151	42,151

REVENUES:

General Property Tax	49,891	53,596	52,331	51,457	51,788	52,410	53,036	53,666
Financial Institution Tax								
Auto and Aircraft Excise Tax	4,725	5,201	5,244	5,157	5,190	5,252	5,315	5,378
Commercial Vehicle Excise Tax (CVET)								
Reimbursement		466	1,993					
Sale of Capital Asset	15,454							
TOTAL REVENUES	70,070	59,264	59,568	56,614	56,978	57,662	58,351	59,044

EXPENDITURES:

Other	0	0			30,000	57,662	58,351	59,044
Capital Outlays	140,201	93,593	54,850	65,226	40,000	57,662	58,351	59,044
Additional Appropriations	140,201	93,593	54,850	65,226	70,000	57,662	58,351	59,044
Unused Appropriations	0	0	0	0	0	0	0	0
	(2,431)	(42,799)	(18,049)	0	0	0	0	0
Total Budget Expenditures	137,770	50,794	36,801	65,226	70,000	57,662	58,351	59,044
Other Expenditures	0	0	0	0	0	0	0	0

NET INCREASE (DECREASE) IN FUND

	(67,700)	8,470	22,767	(8,612)	(13,022)	0	0	0
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ENDING FUND BALANCE

	32,548	41,018	63,786	55,174	42,151	42,151	42,151	42,151
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STRATEGIC FISCAL PLAN AND ANALYSIS
 FINANCIAL PROJECTIONS BY FUND
 1181 Fire Bid Debt
 Revised December 10, 2019 {DRAFT}

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	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Projected 2019
BEGINNING CASH BALANCE (Less Encumbrances)	34,167	32,390	32,223	31,989	16,544	1
BEGINNING FUND BALANCE	0	0	0	0	0	0
	34,167	32,390	32,223	31,989	16,544	1

REVENUES:

General Property Tax	52,887	54,693	54,882	42,343	12,307	0
Financial Institution Tax						
Auto and Aircraft Excise Tax	5,360	5,164	4,908	3,973	1,154	
CAGIT						
PTRC						
Commercial Vehicle Excise Tax (CVET)						
CEDIT from County						

TOTAL REVENUES

	58,248	59,857	59,790	46,315	13,461	0
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EXPENDITURES:

Debt Service	60,026	60,024	60,024	60,024	30,048	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total Original Certified Budget	60,026	60,024	60,024	60,024	30,048	0

TOTAL EXPENDITURES

	60,024	60,024	60,024	61,760	30,004	0
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NET INCREASE (DECREASE) IN FUND

	(1,777)	(168)	(234)	(15,445)	(16,543)	0
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ENDING FUND BALANCE

	32,390	32,223	31,989	16,544	1	1
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1181 Fire Bid Debt

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FINANCIAL PROJECTIONS BY FUND

STRATEGIC FISCAL PLAN AND ANALYSIS
 FINANCIAL PROJECTIONS BY FUND
 1182 Fire Equipment Debt
 Revised December 10, 2019 {DRAFT}

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	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
BEGINNING CASH BALANCE (Less Encumbrances)	56	11,321	10,467	9,613	8,757
BEGINNING FUND BALANCE	56	11,321	10,467	9,613	8,757

REVENUES:

General Property Tax	71,245	60,165	60,165	60,165	60,165
Financial Institution Tax					
Auto and Aircraft Excise Tax	6,687	5,647	5,647	5,647	5,647
CAGIT					
PTRC					
Commercial Vehicle Excise Tax (CVET)					
CEDIT from County					
TOTAL REVENUES	77,932	65,812	65,812	65,812	65,812

EXPENDITURES:

Debt Service	58,582	66,666	66,666	66,667	66,667
Additional In 2019	8,084	0	0	0	0
	0	0	0	0	0
Total Original Certified Budget	66,666	66,666	66,666	66,667	66,667

TOTAL EXPENDITURES

	66,666	66,666	66,666	66,667	66,667
NET INCREASE (DECREASE) IN FUND	11,266	(854)	(854)	(855)	(855)

ENDING FUND BALANCE

	11,321	10,467	9,613	8,757	7,902
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1182 Fire Equipment Debt

STRATEGIC FISCAL PLAN AND ANALYSIS
 FINANCIAL PROJECTIONS BY FUND
 1187 Emer Fire Loan
 Revised December 10, 2019 {DRAFT}

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	Actual 2016	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
BEGINNING CASH BALANCE	20,861	20,570	21,755	20,920	19,885	19,404	19,266	39
(Less Encumbrances)	0							
BEGINNING FUND BALANCE	20,861	20,570	21,755	20,920	19,885	19,404	19,266	39

REVENUES:

General Property Tax	35,201	36,410	34,565	34,382	34,889	35,203	17,750	0
Financial Institution Tax								
Auto and Aircraft Excise Tax	3,150	3,417	3,242	3,224	3,272	3,301	1,665	0
CAGIT								
PTRC								
Commercial Vehicle Excise Tax (CVET)								
CREDIT from County								
TOTAL REVENUES	38,351	39,827	37,807	37,606	38,161	38,504	19,415	0

EXPENDITURES:

Debt Service	38,642	38,642	38,642	38,642	38,642	38,642	38,642	38,642	0
	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
Total Original Certified Budget	38,642	38,642	38,642	38,642	38,642	38,642	38,642	38,642	0
TOTAL EXPENDITURES	38,642	38,642	38,642	38,642	38,642	38,642	38,642	38,642	0
NET INCREASE (DECREASE) IN FUND	(291)	1,185	(835)	(1,036)	(481)	(138)	(19,227)	0	
ENDING FUND BALANCE	20,570	21,755	20,920	19,885	19,404	19,266	39	39	

1187 Emer Fire Loan

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FINANCIAL PROJECTIONS BY FUND

STRATEGIC FISCAL PLAN AND ANALYSIS
 FINANCIAL PROJECTIONS BY FUND
 0061 Rainy Day
 Revised December 10, 2019 {DRAFT}

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	Actual 2016	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
BEGINNING CASH BALANCE	0	86,529	102,436	113,547	91,111	67,564	67,564	67,564
(Less Encumbrances)	0	0	0	0	0	0	0	0
BEGINNING FUND BALANCE	0	86,529	102,436	113,547	91,111	67,564	67,564	67,564

REVENUES:

General Property Tax
 Financial Institution Tax
 Auto and Aircraft Excise Tax
 Commercial Vehicle Excise Tax (CVET)
 Special Distribution
 Transfer In

TOTAL REVENUES

	72,213	15,907	14,783					
	14,316							
	86,529	15,907	14,783	0	0	0	0	0

EXPENDITURES:

Personal Services
 Supplies
 Other Services and Charges
 Capital Outlays
 Total Original Certified Budget
 Additional Appropriations
 Unused Appropriations
 Total Budget Expenditures
 Other Expenditures

TOTAL EXPENDITURES

		5,000			5,000			
		10,000						
		15,000						
		42,000	80,000	22,436	13,547			
		72,000	80,000	22,436	23,547	0	0	0
		0	0	0	0	0	0	0
		0	(76,328)	0	0	0	0	0
		0	3,672	22,436	23,547	0	0	0
		0	0	0	0	0	0	0

NET INCREASE (DECREASE) IN FUND

	86,529	15,907	11,111	(22,436)	(23,547)	0	0	0
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ENDING FUND BALANCE

	86,529	102,436	113,547	91,111	67,564	67,564	67,564	67,564
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0061 Rainy Day

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FINANCIAL PROJECTIONS BY FUND

STRATEGIC FISCAL PLAN AND ANALYSIS
 PROPERTY TAX COMPONENTS AND DETAILS
 Assessed Values
 Revised December 10, 2019 {DRAFT}

THIS DOCUMENT IS FOR INTERNAL MANAGEMENT USE ONLY. SEE ASSUMPTIONS. ACTUAL RESULTS MAY VARY AND THE DIFFERENCES MAY BE MATERIAL.

Fire District	Certified		BUDGET		BUDGET		Projected	
	Actual 2016	Actual 2017	Actual 2018	2019	2020	2021	2022	2023
169,305,015	174,450,515	180,237,906	177,225,799	178,002,838	179,782,866	181,580,695	183,396,502	
1.89%	3.04%	3.32%	-1.67%	0.44%	1.00%	1.00%	1.00%	

STRATEGIC FISCAL PLAN AND ANALYSIS
 PROPERTY TAX COMPONENTS AND DETAILS
 Property Tax Rates
 Revised December 10, 2019 (DRAFT)

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	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	BUDGET <u>2019</u>	BUDGET <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
Clay Township								
Noble								
Eel								
Fire District General	0.3357	0.3382	0.3405	0.3580	0.3689	0.3781	0.3875	0.3971
Cumulative Fund	0.0309	0.0333	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309
1181 Fire Bldg Debt	0.0321	0.0236	0.0068	0.0000	0.0000	0.0000	0.0000	0.0000
1182 Fire Equip Debt	0.0000	0.0000	0.0000	0.0402	0.0338	0.0335	0.0331	0.0328
1187 Emer Fire Loan	0.0206	0.0203	0.0191	0.0194	0.0196	0.0228	0.0115	0.0000
Total - Within Maximum Levy	0.3357	0.3382	0.3405	0.3580	0.3689	0.3781	0.3875	0.3971
Total - Outside Maximum Levy	0.0836	0.0772	0.0568	0.0905	0.0843	0.0871	0.0755	0.0637
TOTAL	0.4193	0.4154	0.3973	0.4485	0.4532	0.4653	0.4630	0.4608

Property Tax Rates

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PROPERTY TAX COMPONENTS AND DETAILS

STRATEGIC FISCAL PLAN AND ANALYSIS
PROPERTY TAX COMPONENTS AND DETAILS
Maximum Levy - Fire Fund
Revised December 10, 2019 (DRAFT)

THIS DOCUMENT IS FOR INTERNAL MANAGEMENT USE ONLY. SEE ASSUMPTIONS. ACTUAL RESULTS MAY VARY AND THE DIFFERENCES MAY BE MATERIAL.

	Actual 2016	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
Previous Maximum Levy	555,142	568,519	590,123	613,728	634,595	656,806	679,794	703,587
Adjustments	29,071		0	0	0	0	0	0
PTRC								
Other								
Subtotal	584,213	568,519	590,123	613,728	634,595	656,806	679,794	703,587
Growth Factor	1,0260	1,0380	1,0400	1,0340	1,0350	1,0350	1,0350	1,0350
Subtotal	599,403	590,123	613,728	634,595	656,806	679,794	703,587	728,213
Appeals / Adjustments								
Permanent Appeals								
Extension of Services to Miami	0	0	0	0	0	0	0	0
Pension	0	0	0	0	0	0	0	0
Volunteer Fire	0	0	0	0	0	0	0	0
AV Growth	0	0	0	0	0	0	0	0
Temporary Appeals	0	0	0	0	0	0	0	0
Shortfall								
PTRC	(30,884)							
Adjustments	0	0	0	0	0	0	0	0
FIT Adjustment	0	0	0	0	0	0	0	0
Levy Excess Adjustment	0	0	0	0	0	0	0	0
Over (Under) Maximum	(162)	(131)	(18)	(127)	(154)	0	0	0
Other	0	0	0	0	0	0	0	0
MAXIMUM TAX LEVY	588,357	589,992	613,710	634,488	656,652	679,794	703,587	728,213
Over (Under) Collected	(26,518)	(3,469)	(37,563)	(38,296)	(38,385)	(38,457)	(38,528)	(38,596)
TAX LEVY COLLECTED	541,839	586,523	576,147	596,174	618,267	641,337	665,060	689,616
Certified Levy by Fund								
8603 Special Fire General	568,357	589,992	613,710	634,488	656,652	679,794	703,587	728,213
1190 Cumulative Fire Fund	52,315	58,092	55,694	54,763	55,003	55,553	56,108	56,670
1181 Fire Bldg Debt	54,347	41,170	12,256					
1182 Fire Equip Debt				71,245	60,165	60,165	60,165	60,165
1187 Emer Fire Loan	34,877	35,413	34,425	34,382	34,889	35,203	17,750	
Total within Maximum Levy	568,357	589,992	613,710	634,488	656,652	679,794	703,587	728,213
Total outside Maximum Levy	141,539	134,675	102,375	160,390	150,057	150,921	134,023	116,835
TOTAL	709,896	724,667	716,084	794,858	806,709	830,715	837,611	845,047
Collected Levy by Fund								
8603 Special Fire General	541,839	586,523	576,147	596,174	618,267	641,337	665,060	689,616
1190 Cumulative Fire Fund	49,891	53,596	52,331	51,457	51,788	52,410	53,036	53,666
1181 Fire Bldg Debt	54,882	42,343	12,307					
1182 Fire Equip Debt				71,245	60,165	60,165	60,165	60,165
1187 Emer Fire Loan	35,201	36,410	34,565	34,382	34,899	35,203	17,750	
Total within Maximum Levy	541,839	586,523	576,147	596,174	618,270	641,337	665,798	689,616
Total outside Maximum Levy	139,974	132,349	99,203	85,839	86,677	87,613	70,786	53,666
TOTAL	681,813	718,871	675,350	682,013	704,947	728,950	766,584	743,282

STRATEGIC FISCAL PLAN AND ANALYSIS
 PROPERTY TAX COMPONENTS AND DETAILS
 Property Tax Impact
 Revised December 10, 2019 (DRAFT)

THIS DOCUMENT IS FOR INTERNAL MANAGEMENT USE ONLY. SEE ASSUMPTIONS. ACTUAL RESULTS MAY VARY AND THE DIFFERENCES MAY BE MATERIAL.

Calculation to arrive at assessed valuation:

Market Value of Home	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Times: Percent Factor									
Equals: True Tax Value	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Minus:									
Homestead Deduction	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Supplemental Homestead Deduction	19,250	19,250	19,250	19,250	19,250	19,250	19,250	19,250	19,250
Mortgage Deduction	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Equals: Adjusted Assessed Value	32,750	32,750	32,750	32,750	32,750	32,750	32,750	32,750	32,750

Calculation to arrive at property tax liability for taxing district:

Assessed Valuation divided by 100	328	328	328	328	328	328	328	328	328
Times: District Property Tax Rate	2.9253	2.9300	2.9421	2.9421	2.9639	2.9886	3.0007	2.4605	2.4652
Total	958	960	964	964	977	979	983	806	807
Minus: LOIT Property Tax Replacement Credit	(160)	(160)	(161)	(161)	(163)	(163)	(164)	(134)	(135)
Equals: Tax Liability for the taxing district	798	800	803	803	814	816	819	671	673

Calculation to arrive at property tax liability for fire district:

Assessed Valuation divided by 100	328	328	328	328	328	328	328	328	328
Times: Fire Districts Property Tax Rate (Fire Protection)	0.4485	0.4532	0.4653	0.4653	0.4485	0.4532	0.4653	0.4485	0.4532
Total	147	148	152	152	147	148	152	147	148
Minus: LOIT Property Tax Replacement Credit	(24)	(25)	(25)	(25)	(24)	(25)	(25)	(24)	(25)
Equals: Tax Liability for the fire protection district	122	124	127	127	122	124	127	122	124

Property Tax Impact

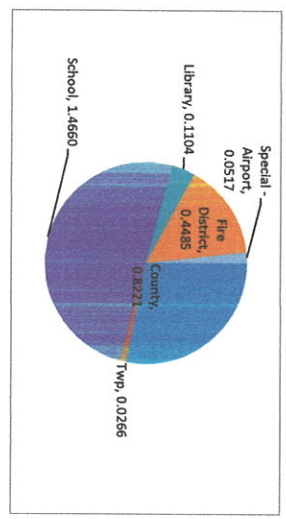
PROPERTY TAX COMPONENTS AND DETAILS

STRATEGIC FISCAL PLAN AND ANALYSIS
 PROPERTY TAX COMPONENTS AND DETAILS
 Pie Graphs
 Revised December 10, 2019 (DRAFT)

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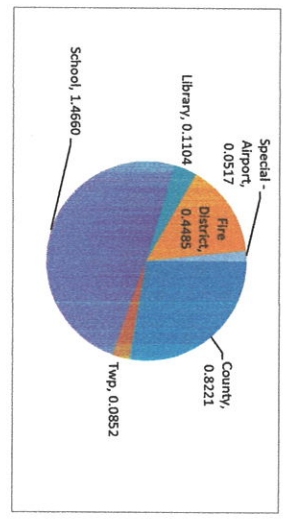
Fire District
 Budget
 Clay
 2019

County	0.8221
Twp	0.0266
City	0.0000
School	1.4660
Library	0.1104
Fire District	0.4485
Special - Airport	0.0517
Total	2.9253



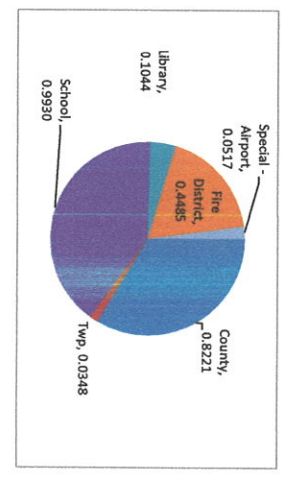
Fire District
 Budget
 Earl
 2019

County	0.8221
Twp	0.0852
City	0.0000
School	1.4660
Library	0.1104
Fire District	0.4485
Special - Airport	0.0517
Total	2.9839



Fire District
 Budget
 Noble
 2019

County	0.8221
Twp	0.0348
City	0.0000
School	0.9930
Library	0.1044
Fire District	0.4485
Special - Airport	0.0517
Total	2.4545



STRATEGIC FISCAL PLAN AND ANALYSIS
 INCOME TAX COMPONENTS AND DETAILS
 Allocation to Funds
 Revised December 10, 2019 {DRAFT}

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	Actual 2016	Actual 2017	Actual 2018	BUDGET 2019	BUDGET 2020	Projected 2021	Projected 2022	Projected 2023
8603 Special Fire General	157,715	165,681	167,845	173,120	180,575	185,567	189,229	192,892
1181 Fire Building Debt								
TOTAL	157,715	165,681	167,845	173,120	180,575	185,567	189,229	192,892

Allocation to Funds

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INCOME TAX COMPONENTS AND DETAILS

STRATEGIC FISCAL PLAN AND ANALYSIS
 INCOME TAX COMPONENTS AND DETAILS
 Allocation to Units within County
 Revised December 10, 2019 (DRAFT)

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	2019 CAGIT Certified Shares	2019 CAGIT PTRC Shares	2020 CAGIT Certified Shares	2020 CAGIT PTRC Shares	2021 CAGIT Certified Shares	2021 CAGIT PTRC Shares	2022 CAGIT Certified Shares	2022 CAGIT PTRC Shares	2023 CAGIT Certified Shares	2023 CAGIT PTRC Shares
Cass County	2,324,564	504,703	2,408,656	534,005	2,475,244	548,768	2,524,098	559,599	2,572,951	570,430
Subtotal - County	2,324,564	504,703	2,408,656	534,005	2,475,244	548,768	2,524,098	559,599	2,572,951	570,430
Adams Township	7,932	1,952	7,150	1,791	7,348	1,840	7,493	1,877	7,638	1,913
Bethlehem Township	8,038	1,978	8,198	2,053	8,424	2,110	8,591	2,152	8,757	2,193
Boone Township	10,110	2,488	10,320	2,585	10,605	2,656	10,815	2,709	11,024	2,761
Clay Township	4,575	1,126	4,797	1,201	4,930	1,235	5,027	1,259	5,124	1,283
Clinton Township	12,393	3,050	13,365	3,347	13,734	3,440	14,005	3,508	14,276	3,576
Dear Creek Township	12,253	3,016	12,724	3,187	13,076	3,275	13,334	3,340	13,592	3,404
Eel Township	56,512	14,402	61,055	15,292	62,742	15,714	63,981	16,025	65,219	16,335
Harrison Township	10,357	2,549	10,623	2,661	10,917	2,734	11,132	2,788	11,348	2,842
Jackson Township	10,631	2,617	11,098	2,779	11,404	2,856	11,629	2,913	11,855	2,969
Jefferson Township	7,379	1,816	7,587	1,900	7,797	1,953	7,950	1,991	8,104	2,030
Miami Township	48,945	12,047	52,149	13,061	53,591	13,422	54,648	13,687	55,706	13,952
Noble Township	4,668	1,149	4,882	1,223	5,017	1,257	5,116	1,281	5,215	1,306
Tipton Township	8,934	2,199	9,314	2,333	9,572	2,397	9,761	2,445	9,950	2,492
Washington Township	13,671	3,365	25,625	6,418	26,333	6,595	26,853	6,726	27,373	6,856
Subtotal - Townships	218,397	53,755	238,887	59,831	245,491	61,485	250,336	62,699	255,181	63,912
Logansport Civil City	2,062,330	507,606	2,151,312	538,815	2,210,786	553,711	2,254,420	564,639	2,298,054	575,568
Galveston Civil Town	66,694	16,415	70,391	17,630	72,337	18,117	73,764	18,475	75,192	18,833
Onward Civil Town	2,530	623	2,640	661	2,713	679	2,766	693	2,820	706
Royal Center Civil Town	46,757	11,509	48,743	12,208	50,090	12,546	51,079	12,793	52,068	13,041
Walton Civil Town	40,272	9,912	41,289	10,341	42,430	10,627	43,268	10,837	44,105	11,047
Subtotal - City / Town	2,218,583	546,065	2,314,374	579,655	2,378,357	595,680	2,425,298	607,437	2,472,239	619,194
Pioneer Regional School Corporation	0	77,711	0	82,268	0	84,542	0	86,211	0	87,879
Southeastern School Corporation	0	100,788	0	109,464	0	112,490	0	114,711	0	116,931
Logansport Community School Corporation	0	319,234	0	300,625	0	308,936	0	315,033	0	321,130
Casson School Corporation	0	35,490	0	36,584	0	37,596	0	38,338	0	39,080
Subtotal - School	0	533,224	0	528,941	0	543,564	0	554,292	0	565,020
Logansport-Cass Public Library	254,470	62,633	265,444	66,483	272,782	68,321	278,166	69,669	283,550	71,018
Royal Center Public Library	20,367	5,013	21,244	5,321	21,831	5,468	22,262	5,576	22,693	5,684
Walton Public Library	24,688	6,076	25,603	6,661	26,228	6,887	26,687	6,933	27,145	6,947
Subtotal - Library	299,525	73,723	309,291	77,465	317,842	79,606	324,115	81,177	330,388	82,749
Logansport/Cass Co. Airport Authority	141,416	34,807	131,045	32,821	134,667	33,729	137,325	34,394	139,983	35,060
Cass County Fire District #1	138,926	34,194	144,407	36,168	148,399	37,168	151,328	37,901	154,257	38,635
Rock Creek Cass-Carroll Conservancy Dist	280,342	69,001	275,451	68,989	283,066	70,896	288,653	72,296	294,240	73,695
Subtotal - Special	5,341,412	1,780,471	5,546,660	1,848,887	5,700,000	1,900,000	5,812,500	1,937,500	5,925,000	1,975,000
CERTIFIED TOTAL	5,341,412	1,780,471	5,546,660	1,848,887	5,700,000	1,900,000	5,812,500	1,937,500	5,925,000	1,975,000

Allocation to Units within County

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INCOME TAX COMPONENTS AND DETAILS

STRATEGIC FISCAL PLAN AND ANALYSIS
 INCOME TAX COMPONENTS AND DETAILS
 History and Projection
 Revised December 10, 2019 (DRAFT)

THIS DOCUMENT IS FOR INTERNAL MANAGEMENT USE ONLY. SEE ASSUMPTIONS. ACTUAL RESULTS MAY VARY AND THE DIFFERENCES MAY BE MATERIAL.

ANNUALIZED INTEREST RATE
 BEGINNING CASH BALANCE
 (Less Encumbrances)
 BEGINNING FUND BALANCE

Per SBA	Per SBA	Per SBA	Projected	Projected	Projected	Projected	Projected
2016	2017	2018	2019	2020	2021	2022	2023
4,364,373	2,654,361	3,320,860	3,866,061	3,861,553	3,978,629	3,955,382	3,936,066
			0.50%	0.75%	1.00%	1.00%	1.25%

REVENUES:

January Receipts	1,421,625	1,448,882	1,487,463	1,487,463	1,487,463	1,577,901	1,671,361	1,704,788	1,738,894
February Receipts	1,071	1,155	1,231	2,881	1,572	2,360	3,283	3,284	4,060
March Receipts	1,448,882	1,487,463	1,487,463	1,487,463	1,577,901	1,671,361	1,704,788	1,738,894	1,773,682
April Receipts	1,095	1,180	1,256	2,887	1,572	2,366	3,282	3,282	4,060
May Receipts	1,448,882	1,487,463	1,487,463	1,487,463	1,577,901	1,671,361	1,704,788	1,738,894	1,773,682
June Receipts	1,119	1,205	1,281	2,943	1,572	2,372	3,280	3,281	4,060
July Receipts	1,448,882	1,487,463	1,487,463	1,487,463	1,577,901	1,671,361	1,704,788	1,738,894	1,773,682
August Receipts	932	1,018	1,104	3,089	1,571	2,390	3,275	3,257	4,061
September Receipts	1,448,882	1,487,463	1,487,463	1,487,463	1,577,901	1,671,361	1,704,788	1,738,894	1,773,682
October Receipts	1,018	1,104	1,190	3,115	1,571	2,402	3,272	3,254	4,061
November Receipts	1,448,882	1,487,463	1,487,463	1,487,463	1,577,901	1,671,361	1,704,788	1,738,894	1,773,682
December Receipts	1,104	1,190	1,276	3,161	1,571	2,408	3,270	3,253	4,062
Other	1,147	2,835	3,300	1,571	1,571	2,427	3,286	3,249	4,062
TOTAL TAX REVENUE	17,359,327	17,810,975	17,849,556	18,934,809	20,056,332	20,457,459	20,866,608	21,283,940	
TOTAL INTEREST	11,633	23,554	36,816	18,858	28,718	39,294	39,076	48,733	
TOTAL REVENUES	17,370,960	17,834,529	17,886,372	18,953,667	20,085,050	20,496,752	20,905,684	21,332,674	

EXPENDITURES:

PS LOT	1,634,672	1,715,971	1,722,873	1,780,471	1,848,887	1,900,000	1,937,500	1,975,000
LOT	6,538,688	6,863,882	6,891,493	7,121,883	7,395,546	7,600,000	7,750,000	7,900,000
Normal Certified Distributions	6,538,688	6,863,882	6,891,493	7,121,883	7,395,546	7,600,000	7,750,000	7,900,000
CEDIT	1,490,550	1,724,310	1,732,339	1,069,369	1,848,887	1,900,000	1,937,500	1,975,000
Correctional LIT				1,424,377	1,479,109	1,520,000	1,550,000	1,580,000
Special Distributions				440,192				
Other	2,878,354	6	102,869	440,192				
TOTAL EXPENDITURES	19,080,952	17,168,051	17,341,171	18,958,174	19,967,974	20,520,000	20,925,000	21,330,000

NET INCREASE (DECREASE) IN FUND

ENDING FUND BALANCE

(1,709,992)	686,479	545,201	(4,507)	117,076	(23,248)	(19,316)	2,674
2,654,381	3,320,860	3,866,061	3,861,553	3,978,629	3,955,382	3,936,066	3,938,739

History and Projection

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INCOME TAX COMPONENTS AND DETAILS

STRATEGIC FISCAL PLAN AND ANALYSIS
 CASHFLOW
 Combined - Fire District General & Cumulative Fire
 Revised December 10, 2019 (DRAFT)

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2020 Week / Month	REVENUES							EXPENDITURES					BALANCE
	Property, FIT, & Excise Taxes	Income Taxes	Miscellaneous Revenues	Emergency Loans	Temporary Loans	Personal Services	Supplies	Other Services	Capital Outlays	Other			
BEGINNING CASH BALANCE													1,245,135
1st / January						26,440	197	12,080				1,232,859	
2nd / January						26,440	197	12,080				1,206,419	
3rd / January						26,440	197	12,080				1,206,419	
4th / January		15,048				26,440	197	12,080				1,189,193	
1st / February						26,440	197	12,080				1,176,916	
2nd / February						26,440	197	12,080				1,150,476	
3rd / February						26,440	197	12,080				1,150,476	
4th / February		15,048				26,440	197	12,080				1,133,250	
1st / March						26,440	197	12,080				1,120,974	
2nd / March						26,440	197	12,080				1,094,534	
3rd / March						26,440	197	12,080				1,094,534	
4th / March		15,048	10,082			26,440	197	12,080				1,087,390	
1st / April						26,440	197	12,080				1,075,114	
2nd / April						26,440	197	12,080				1,075,114	
3rd / April						26,440	197	12,080				1,048,673	
4th / April		15,048				26,440	197	12,080				1,031,448	
1st / May						26,440	197	12,080				1,019,171	
2nd / May						26,440	197	12,080				992,731	
3rd / May						26,440	197	12,080				992,731	
4th / May		15,048				26,440	197	12,080				975,505	
1st / June						26,440	197	12,080				963,229	
2nd / June						26,440	197	12,080				936,788	
3rd / June						26,440	197	12,080				936,788	
4th / June		15,048	10,082			26,440	197	0				1,297,291	
1st / July						26,440	197	12,080				1,285,014	
2nd / July						26,440	197	12,080				1,258,574	
3rd / July						26,440	197	12,080				1,258,574	
4th / July		15,048				26,440	197	12,080				1,241,348	
1st / August						26,440	197	12,080				1,229,072	
2nd / August						26,440	197	12,080				1,202,631	
3rd / August						26,440	197	12,080				1,202,631	
4th / August		15,048				26,440	197	12,080				1,185,406	
1st / September						26,440	197	12,080				1,173,129	
2nd / September						26,440	197	12,080				1,146,689	
3rd / September						26,440	197	12,080				1,146,689	
4th / September		15,048	10,082			26,440	197	12,080				1,139,546	
1st / October						26,440	197	12,080				1,127,269	
2nd / October						26,440	197	12,080				1,100,829	
3rd / October						26,440	197	12,080				1,100,829	
4th / October		15,048				26,440	197	12,080				1,083,603	
1st / November						26,440	197	12,080				1,071,326	
2nd / November						26,440	197	12,080				1,044,886	
3rd / November						26,440	197	12,080				1,044,886	
4th / November		15,048				26,440	197	12,080				1,027,661	
1st / December						26,440	197	12,080				1,015,364	
2nd / December						26,440	197	12,080				988,944	
3rd / December						26,440	197	12,080				988,944	
4th / December		15,048				26,440	197	12,080				1,349,446	
TOTAL	367,646	15,048	10,082			26,440	1,360	144,960	0		5,833	1,349,446	
Combined - Fire District General & Cumulative Fire	735,291	180,575	40,329			634,566	2,360	144,960	0		70,000	0	

STRATEGIC FISCAL PLAN AND ANALYSIS
 CASHFLOW
 Fire District General
 Revised December 10, 2019 (DRAFT)

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2020 Week / Month	REVENUES					EXPENDITURES					BALANCE
	Property, F.T. & Excise Taxes	Income Taxes	Miscellaneous Revenues	Loan Proceeds	Temporary Loans	Personal Services	Supplies	Other Services	Capital Outlays	Other	
BEGINNING CASH BALANCE											
1st / January						26,440	197	12,080	0		1,177,685
2nd / January						26,440	197	12,080	0		1,151,245
3rd / January		15,048				26,440	197	12,080	0		1,151,245
4th / January						26,440	197	12,080	0		1,139,852
1st / February						26,440	197	12,080	0		1,127,576
2nd / February						26,440	197	12,080	0		1,101,136
3rd / February		15,048				26,440	197	12,080	0		1,089,743
4th / February						26,440	197	12,080	0		1,077,467
1st / March						26,440	197	12,080	0		1,051,026
2nd / March			10,082			26,440	197	12,080	0		1,051,026
3rd / March		15,048				26,440	197	12,080	0		1,049,716
4th / March						26,440	197	12,080	0		1,037,440
1st / April						26,440	197	12,080	0		1,011,000
2nd / April						26,440	197	12,080	0		1,011,000
3rd / April		15,048				26,440	197	12,080	0		999,807
4th / April						26,440	197	12,080	0		987,331
1st / May						26,440	197	12,080	0		960,890
2nd / May						26,440	197	12,080	0		960,890
3rd / May		15,048				26,440	197	12,080	0		949,498
4th / May						26,440	197	12,080	0		937,221
1st / June						26,440	197	12,080	0		910,781
2nd / June						26,440	197	12,080	0		910,781
3rd / June		339,157	10,082			26,440	197	12,080	0		1,248,628
4th / June						26,440	197	12,080	0		1,236,352
1st / July						26,440	197	12,080	0		1,209,911
2nd / July						26,440	197	12,080	0		1,209,911
3rd / July		15,048				26,440	197	12,080	0		1,198,519
4th / July						26,440	197	12,080	0		1,186,242
1st / August						26,440	197	12,080	0		1,159,802
2nd / August						26,440	197	12,080	0		1,159,802
3rd / August		15,048				26,440	197	12,080	0		1,148,410
4th / August						26,440	197	12,080	0		1,136,133
1st / September						26,440	197	12,080	0		1,109,693
2nd / September						26,440	197	12,080	0		1,109,693
3rd / September		15,048	10,082			26,440	197	12,080	0		1,108,383
4th / September						26,440	197	12,080	0		1,096,106
1st / October						26,440	197	12,080	0		1,089,666
2nd / October						26,440	197	12,080	0		1,069,666
3rd / October		15,048				26,440	197	12,080	0		1,058,274
4th / October						26,440	197	12,080	0		1,045,997
1st / November						26,440	197	12,080	0		1,019,557
2nd / November						26,440	197	12,080	0		1,019,557
3rd / November		15,048				26,440	197	12,080	0		1,008,165
4th / November						26,440	197	12,080	0		995,888
1st / December						26,440	197	12,080	0		969,448
2nd / December						26,440	197	12,080	0		969,448
3rd / December						26,440	197	12,080	0		969,448
4th / December		339,157	10,082			26,440	197	12,080	0		1,307,295
TOTAL	678,314	180,575	40,329	0	0	634,565	2,360	144,960	0	0	1,307,295

STRATEGIC FISCAL PLAN AND ANALYSIS
 CASHFLOW
 Fire Cumulative Fund
 Revised December 10, 2019 (DRAFT)

THIS DOCUMENT IS FOR INTERNAL MANAGEMENT USE ONLY. SEE ASSUMPTIONS. ACTUAL RESULTS MAY VARY AND THE DIFFERENCES MAY BE MATERIAL.

2020 Week / Month	REVENUES					EXPENDITURES					BALANCE
	Property, FIT, & Excise Taxes	Income Taxes	Miscellaneous Revenues	Emergency Loans	Temporary Loans	Personal Services	Supplies	Other Services	Capital Outlays	Other	
BEGINNING CASH BALANCE											55,174
1st / January											55,174
2nd / January											55,174
3rd / January											55,174
4th / January											55,174
1st / February											49,340
2nd / February											49,340
3rd / February											49,340
4th / February											43,507
1st / March											43,507
2nd / March											43,507
3rd / March											43,507
4th / March											37,674
1st / April											37,674
2nd / April											37,674
3rd / April											37,674
4th / April											31,840
1st / May											31,840
2nd / May											31,840
3rd / May											31,840
4th / May											26,007
1st / June											26,007
2nd / June											26,007
3rd / June											26,007
4th / June											26,007
1st / July											26,007
2nd / July											26,007
3rd / July											26,007
4th / July											26,007
1st / August											26,007
2nd / August											26,007
3rd / August											26,007
4th / August											26,007
1st / September											26,007
2nd / September											26,007
3rd / September											26,007
4th / September											26,007
1st / October											26,007
2nd / October											26,007
3rd / October											26,007
4th / October											26,007
1st / November											26,007
2nd / November											26,007
3rd / November											26,007
4th / November											26,007
1st / December											26,007
2nd / December											26,007
3rd / December											26,007
4th / December											26,007
TOTAL	56,978	0	0	0	0	0	0	0	70,000	0	42,151

Fire Cumulative Fund

Page

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CASHFLOW

STRATEGIC FISCAL PLAN AND ANALYSIS
 ASSUMPTIONS
 Assumptions Supporting the Preceding Projections
 Revised December 10, 2019 {DRAFT}

THIS DOCUMENT IS FOR INTERNAL MANAGEMENT USE ONLY. SEE ASSUMPTIONS. ACTUAL RESULTS MAY VARY AND THE DIFFERENCES MAY BE MATERIAL.

The projections contained in this analysis are based on the realization of the following assumptions. The administration should evaluate the appropriateness of these assumptions before relying on this analysis.

FINANCIAL HISTORY AND PROJECTIONS BY FUND
 Revenues

Property tax is expected to be received in the same amount as certified less the below circuit breaker amounts provided in the 2019 DLGF Circuit Breaker Report:

2019	41,600.04
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After 2019 the circuit breaker loss is expected to remain the same amount as 2019. Local option income taxes are expected to be allocated between funds as on page 15. Starting in 2017 CAGIT and PTRC become LIT and are not separated in the General Fund.

Other tax revenues are expected to be received in the same proportion to property tax as in the previous year. Other revenues are expected to be received in the same amount as the previous year unless otherwise noted.

NOTE: Fire contract fees are expected to equal \$36,250 in 2020 and zero thereafter.

NOTE: After 2018, no reimbursement revenue is expected in the Cumulative Fund.

NOTE: After 2018, no miscellaneous, sale of capital asset, or transfer revenue is expected.

NOTE: The Fire District is expected to receive \$400,000 in loan proceeds in 2019.

Expenditures

The 2020 budget is expected to conform to the amounts certified by the DLGF with proposed changes by the FPD. After 2020, budgeted expenditures are expected to increase annually by the following unless otherwise noted.

<u>FUND</u>	Per schedule on page 4 In accordance with amortization schedules			
Fire				
Debt				
Cumulative Fire	as follows:			
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
	70,000	57,662	58,351	59,044
Unused appropriations are not expected.				

Additional appropriations and encumbrances are not expected unless otherwise noted.

PROPERTY TAX COMPONENTS AND DETAILS

Assessed Values

After 2020, assessed value is expected to increase annually by 1%.

Maximum Levy

The annual growth factor applied to the maximum levy is expected to equal 3.5%.
Excess property tax levies are expected to be pursued as available, unless otherwise noted.
A one time FIT adjustment was made to the maximum levy in 2017.
The maximum allowable property tax is expected to be levied as follows:
Debt Service Funds sufficient to cover principal and interest payments with no cash flow impact.
Fire maximum levy to the Special Fire General Fund.

Property Tax Impact

The maximum allowable mortgage and homestead deductions are expected.
State and County Property Tax Replacement and Homestead Credits are expected to equal the percentages certified.

INCOME TAX COMPONENTS AND DETAILS

Allocation to Funds

Certified Shares are expected to conform to the income tax model on page 16 and be allocated as the previous year.

Allocation to Units within County

After 2020, Certified Shares are expected to remain in the same proportion as the previous year.

History and Projection

Collections through 2018 and distributions through 2020 are expected to correspond to the data provided by the State Budget Agency unless otherwise noted.
After 2018, collections are expected to increase by 2.0% annually.
After 2020, distributions are expected to approximately equal collections.

Projected interest rates are expected to be as follows:

	2019	2020	2021	2022	2023
	0.50%	0.75%	1.00%	1.00%	1.25%

SALARY ORDINANCE ATTACHMENT A

EMPLOYEE SALARY/BENEFIT SCHEDULE

First Name	Last Name	Position	Annual Salary	Hourly Rate	Time Off	Vacation Accrued	Sick Accrued	Insurance Stipend Accrued	Clothing Allowance
Jon	Birnell	Fireman	\$ 37,500.00	\$ 13.60	6 Days	1 day accrued each May, July and Nov.	1 day accrued each Jan, May, Sept.	\$416.66 monthly paid out each quarter in March, June, Sept, Dec.	\$450 Reimbursed upon submitting receipt to board.
Brandon	Campbell	Fireman	\$ 37,500.00	\$ 13.60	6 Days	1 day accrued each May, July and Nov.	1 day accrued each Jan, May, Sept.	\$416.66 monthly paid out each quarter in March, June, Sept, Dec.	\$450 Reimbursed upon submitting receipt to board.
Deon	Coburn	Fireman	\$ 37,500.00	\$ 13.60	6 Days	1 day accrued each May, July and Nov.	1 day accrued each Jan, May, Sept.	\$416.66 monthly paid out each quarter in March, June, Sept, Dec.	\$450 Reimbursed upon submitting receipt to board.
Chris	Cover	Fireman	\$ 42,000.00	Exempt	9 days	2 days accrued each Jan, May, Sept	1 day accrued each Jan, May, Sept.	\$416.66 monthly paid out each quarter in March, June, Sept, Dec.	\$450 Reimbursed upon submitting receipt to board.
Steve	Crispen	Fireman	\$ 40,000.00	\$ 14.51	9 days	2 days accrued each Jan, May, Sept	1 day accrued each Jan, May, Sept.	\$416.66 monthly paid out each quarter in March, June, Sept, Dec.	\$450 Reimbursed upon submitting receipt to board.
Jerry	Maxson	Fireman	\$ 40,000.00	\$ 14.51	6 Days	1 day accrued each May, July and Nov.	1 day accrued each Jan, May, Sept.	\$416.66 monthly paid out each quarter in March, June, Sept, Dec.	\$450 Reimbursed upon submitting receipt to board.
Brad	Moon	Fireman	\$ 40,000.00	\$ 14.51	6 Days	1 day accrued each May, July and Nov.	1 day accrued each Jan, May, Sept.	\$416.66 monthly paid out each quarter in March, June, Sept, Dec.	\$450 Reimbursed upon submitting receipt to board.
Matt	Reichert	Fireman	\$ 37,500.00	\$ 13.60	6 Days	1 day accrued each May, July and Nov.	1 day accrued each Jan, May, Sept.	\$416.66 monthly paid out each quarter in March, June, Sept, Dec.	\$450 Reimbursed upon submitting receipt to board.
Ty	Rowan	Fireman	\$ 37,500.00	\$ 13.60	9 days	2 days accrued each Jan, May, Sept	1 day accrued each Jan, May, Sept.	\$416.66 monthly paid out each quarter in March, June, Sept, Dec.	\$450 Reimbursed upon submitting receipt to board.
Brayden	Shedran	Fireman	\$ 37,500.00	\$ 13.60	6 Days	1 day accrued each May, July and Nov.	1 day accrued each Jan, May, Sept.	\$416.66 monthly paid out each quarter in March, June, Sept, Dec.	\$450 Reimbursed upon submitting receipt to board.
Bridget	Enyeart	Fiscal Officer	\$ 12,000.00	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
			\$ 453,500.00	\$ 399,000.00			\$ 50,000.00	\$ 4,500.00	

ATTACHMENT B
SALARY RANGE

EMPLOYEE	SALARY MINIMUM	SALARY MAXIMUM
Probationary Firefighter	\$ 32,500.00	\$ 36,500.00
Firefighter	\$ 37,000.00	\$ 39,000.00
Leutenant	\$ 40,000.00	\$ 42,000.00
Fire Chief	\$ 40,000.00	\$ 42,000.00
Part-time Firefighter	\$10.50 per hour	\$12.50 per hour
Fiscal Officer	\$ 12,000.00	\$ 15,000.00