

CASS COUNTY FIRE DISTRICT #1  
RESOLUTION/ORIDINANCE 2014-2  
STRAGIC FISCAL PLAN AND ANALYSIS  
UPDATED ON 07/14/2014  
FOR 2013-2018

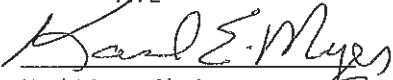
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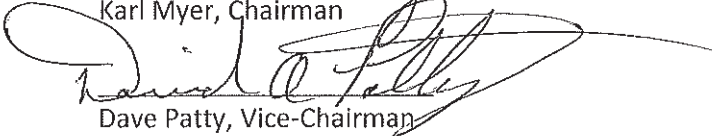
1. The Cass County Fire District #1 Board (CCFD#1) of Trustees, by its Fiscal Officer, Bridget Enyeart, hired consulting firm Peters Municipal Consultants, LTD, to update its original Strategic Plan and Analysis based on the past four years and estimate the potential growth of an additional four years.
2. The report outlines financial projections by fund.
3. The report outlines property tax components and details.
4. The report outlines income tax components and details.
5. The report shows cash flow components and details.
6. The report indicates an assumption regarding the projections.

BE IT RESOLVED: The Cass County Fire District #1 Board of Trustees hereby adopts the Strategic Fiscal Plan and Analysis by Peters Municipal Consultants, LTD.

ADOPTED: by the Cass County Fire District #1 Board at a regular open public meeting of such Board this 31<sup>st</sup> day of July, 2014.

AYE

  
Karl Myer, Chairman

  
Dave Patty, Vice-Chairman

\_\_\_\_\_  
(Empty seat)

NAYE

\_\_\_\_\_  
Karl Myer, Chairman

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Dave Patty, Vice-Chairman

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**CASS COUNTY FIRE  
PROTECTION DISTRICT #1,  
CASS COUNTY,  
INDIANA**

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**STRATEGIC FISCAL PLAN AND ANALYSIS**

Revised July 14, 2014



STRATEGIC FINANCIAL PLAN AND ANALYSIS  
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 REPORT ON FINANCIAL HISTORY AND PROJECTIONS  
 Revised July 14, 2014

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 FINANCIAL PLAN AND ANALYSIS  
 FINANCIAL PROJECTIONS BY FUND  
 8603 Special Fire General  
 Revised July 14, 2014

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	Actual 2012	Actual 2013	BUDGET 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
BEGINNING CASH BALANCE	0	115,024	128,520	258,862	419,230	561,522	679,653
(Less Encumbrances)	0	0	0	0	0	0	0
BEGINNING FUND BALANCE	128,403	115,024	128,520	258,862	419,230	561,522	679,653
<b>REVENUES:</b>							
General Property Tax	0	537,082	524,585	529,378	550,310	566,128	582,419
Financial Institution Tax	0	0	0	0	0	0	0
Auto and Aircraft Excise Tax	0	52,772	51,544	52,015	54,072	55,626	57,226
CAGIT	0	0	113,658	135,701	137,131	138,645	140,011
PTRC	0	0	26,363	31,520	31,852	32,203	32,521
Commercial Vehicle Excise Tax (CVET)	0	0	0	0	0	0	0
Interest Revenue	131	136	136	136	136	136	136
Fire Contract Revenue	31,875	55,625	47,500	47,500	23,750	0	0
Emergency Loan	368,000	0	0	0	0	0	0
Eel Twp	119,307	0	0	0	0	0	0
Noble Twp	48,628	0	0	0	0	0	0
Clay Twp	103,794	0	0	0	0	0	0
Miscellaneous	0	175	0	0	0	0	0
Loan Proceeds	301,856	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>973,591</b>	<b>645,789</b>	<b>763,786</b>	<b>796,249</b>	<b>797,250</b>	<b>792,738</b>	<b>812,312</b>
<b>EXPENDITURES:</b>							
Personal Services	2,000	0	0	0	0	0	0
Supplies	1,000	300	300	485	500	515	530
Other Services & Charges	704,135	633,144	633,144	635,396	654,458	674,092	694,315
Capital Outlays	20,000	0	0	0	0	0	0
Total Original Certified Budget	727,135	633,444	633,444	635,881	654,958	674,607	694,845
Additional Appropriations	302,000	0	0	0	0	0	0
Unused Appropriations	(44,164)	(1,152)	0	0	0	0	0
Total Budget Expenditures	984,971	632,292	633,444	635,881	654,958	674,607	694,845
Other Expenditures	0	0	0	0	0	0	0
<b>NET INCREASE (DECREASE) IN FUND</b>	<b>(11,380)</b>	<b>13,497</b>	<b>130,342</b>	<b>160,368</b>	<b>142,292</b>	<b>118,131</b>	<b>117,468</b>
<b>ENDING FUND BALANCE</b>	<b>115,024</b>	<b>128,520</b>	<b>258,862</b>	<b>419,230</b>	<b>561,522</b>	<b>679,653</b>	<b>797,121</b>

STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 FINANCIAL PROJECTIONS BY FUND  
 Fire Operating Budget  
 Revised July 14, 2014

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	Actual 2012	Actual 2013	BUDGET 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
<b>1. Personal Services</b>							
Salaries & Wages (EMS & Fire)							
Ambulance Chief							
Fire Chief							
Board (3)	2,000						
FICA							
Unemployment Taxes							
<b>TOTAL PERSONAL SERVICES</b>	<b>2,000</b>						
<b>2. Supplies</b>							
Operating							
Supplies							
Waste							
Office							
Paper	1,000	300	300	60	62	64	66
<b>TOTAL</b>	<b>1,000</b>	<b>300</b>	<b>300</b>	<b>485</b>	<b>500</b>	<b>515</b>	<b>530</b>
<b>Repairs and Maintenance</b>							
Buildings							
Vehicles- Fire							
Vehicles- Ambulance							
Radios							
Equipment							
<b>TOTAL</b>							
<b>TOTAL SUPPLIES</b>	<b>1,000</b>	<b>300</b>	<b>300</b>	<b>485</b>	<b>500</b>	<b>515</b>	<b>530</b>
<b>3. Other Services and Charges</b>							
Utilities							
Gas							
Telephone							
<b>TOTAL</b>				2,562	2,639	2,719	2,800
<b>Fuel</b>							
				2,562	2,639	2,719	2,800
<b>Fire</b>							
Ambulance							
<b>TOTAL</b>							
<b>Professional Fees</b>							
Attorney	2,800	5,000	5,000	2,000	2,060	2,122	2,185
Accounting	5,000	5,000	5,000	7,000	7,000	7,000	7,000
Contract Fees NWFD	574,020	590,000	590,000	590,000	607,700	625,931	644,000
Contract Fees Volunteer Depis.	35,100	29,844	29,844	29,894	30,781	31,704	32,655
Tech Services							
Dispatch							
<b>TOTAL</b>	<b>614,120</b>	<b>629,844</b>	<b>629,844</b>	<b>628,894</b>	<b>647,751</b>	<b>667,183</b>	<b>687,199</b>
<b>Insurance</b>							
Worker's Comp							
Insurance							
Life & Accident							
<b>TOTAL</b>							
<b>Other</b>							
Building Mortgage	69,312						
CREDIT Repayment	18,700						
Hydrant Fees to LHM	2,003	2,700	2,700				
Repairs & Maintenance	300	300	300				
Printing & Advertising	300	300	300	200	206	212	219
Bank Fees				50	52	53	55
Bank Fees				1,200	1,298	1,279	1,311
TAW Interest				2,500	2,575	2,652	2,732
<b>TOTAL</b>	<b>90,015</b>	<b>3,300</b>	<b>3,300</b>	<b>3,650</b>	<b>4,069</b>	<b>4,191</b>	<b>4,316</b>
<b>TOTAL OTHER SERVICES</b>	<b>704,135</b>	<b>653,144</b>	<b>653,144</b>	<b>655,396</b>	<b>654,465</b>	<b>674,092</b>	<b>695,315</b>
<b>4. Capital Outlays</b>							
Mower & Storage Shed	20,000						
Other							
Equipment - Ambulance							
Radio							
Rescue							
<b>TOTAL CAPITAL OUTLAY</b>	<b>20,000</b>						
<b>TOTAL FIRE &amp; EMS BUDGET</b>	<b>727,135</b>	<b>653,444</b>	<b>653,444</b>	<b>656,981</b>	<b>654,955</b>	<b>674,507</b>	<b>694,845</b>

STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 FINANCIAL PROJECTIONS BY FUND  
 1190 Cumulative Fire Fund  
 Revised July 14, 2014

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	Actual 2013	BUDGET 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
BEGINNING CASH BALANCE (Less Encumbrances)	0	30,393	32,398	34,829	37,735	41,103
BEGINNING FUND BALANCE	0	30,393	32,398	34,829	37,735	41,103
REVENUES:						
General Property Tax	51,464	49,768	50,155	50,588	51,009	51,431
Financial Institution Tax						
Auto and Aircraft Excise Tax	5,051	4,885	4,923	4,965	5,006	5,048
Commercial Vehicle Excise Tax (CVET)						
TOTAL REVENUES	56,515	54,653	55,078	55,553	56,015	56,479
EXPENDITURES:						
Other	0	0	0	0	0	0
Capital Outlays	52,647	52,647	52,647	52,647	52,647	52,647
Total Original Certified Budget	52,647	52,647	52,647	52,647	52,647	52,647
Additional Appropriations	0	0	0	0	0	0
Unused Appropriations	(26,525)	0	0	0	0	0
Total Budget Expenditures	26,122	52,647	52,647	52,647	52,647	52,647
Other Expenditures	0	0	0	0	0	0
NET INCREASE (DECREASE) IN FUND	30,393	2,006	2,431	2,906	3,368	3,832
ENDING FUND BALANCE	30,393	32,398	34,829	37,735	41,103	44,936

STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 FINANCIAL PROJECTIONS BY FUND  
 1181 Fire Bid Debt  
 Revised July 14, 2014

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	Actual 2013	Budget 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
BEGINNING CASH BALANCE	(0)	34,167	30,815	30,092	29,368	30,071
(Less Encumbrances)	0	0	0	0	0	0
BEGINNING FUND BALANCE	(0)	34,167	30,815	30,092	29,368	30,071

REVENUES:

General Property Tax	85,773	51,609	54,000	54,000	55,300	0
Financial Institution Tax						
Auto and Aircraft Excise Tax	8,419	5,065	5,300	5,300	5,428	
CAGIT						
PTRC						
Commercial Vehicle Excise Tax (CVET)						
CREDIT from County						

TOTAL REVENUES	94,191	56,674	59,300	59,300	60,728	0
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EXPENDITURES:

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

TOTAL EXPENDITURES	60,024	60,026	60,024	60,024	60,024	30,048
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NET INCREASE (DECREASE) IN FUND	34,167	(3,352)	(724)	(724)	704	(30,048)
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ENDING FUND BALANCE	34,167	30,815	30,092	29,368	30,071	23
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STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 FINANCIAL PROJECTIONS BY FUND  
 1187 Emer Fire Loan  
 Revised July 14, 2014

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	Actual 2013	Budget 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
BEGINNING CASH BALANCE	(0)	18,891	19,785	19,908	19,921	19,934
(Less Encumbrances)	0	0	0	0	0	0
BEGINNING FUND BALANCE	(0)	18,891	19,785	19,908	19,921	19,934
<b>REVENUES:</b>						
General Property Tax	52,391	36,003	35,300	35,200	35,200	35,200
Financial Institution Tax						
Auto and Aircraft Excise Tax	5,142	3,534	3,465	3,455	3,455	3,455
CAGIT						
PTRC						
Commercial Vehicle Excise Tax (CVET)						
CREDIT from County						
<b>TOTAL REVENUES</b>	<b>57,533</b>	<b>39,537</b>	<b>38,765</b>	<b>38,655</b>	<b>38,655</b>	<b>38,655</b>
<b>EXPENDITURES:</b>						
Debt Service	38,642	38,642	38,642	38,642	38,642	38,642
	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
<b>TOTAL EXPENDITURES</b>	<b>38,642</b>	<b>38,642</b>	<b>38,642</b>	<b>38,642</b>	<b>38,642</b>	<b>38,642</b>
<b>NET INCREASE (DECREASE) IN FUND</b>	<b>18,891</b>	<b>895</b>	<b>123</b>	<b>13</b>	<b>13</b>	<b>13</b>
<b>ENDING FUND BALANCE</b>	<b>18,891</b>	<b>19,785</b>	<b>19,908</b>	<b>19,921</b>	<b>19,934</b>	<b>19,947</b>



STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 PROPERTY TAX COMPONENTS AND DETAILS  
 Assessed Values  
 Revised July 14, 2014

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	Actual 2012	Actual 2013	BUDGET 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
Fire District	159,382,351	153,245,095	154,519,036	156,064,226	157,624,869	159,201,117	160,793,128
		-3.85%	0.83%	1.00%	1.00%	1.00%	1.00%

STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 PROPERTY TAX COMPONENTS AND DETAILS  
 Property Tax Rates  
 Revised July 14, 2014

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Fund	Actual 2012	Actual 2013	BUDGET 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
Clay Township	0.1033						
Noble	0.2585						
Eel	0.0799						
Fire District General	0.0000	0.3479	0.3510	0.3506	0.3604	0.3668	0.3733
Cumulative Fund	0.0000	0.0333	0.0333	0.0332	0.0331	0.0331	0.0330
1181 Fire Bldg Debt		0.0555	0.0334	0.0349	0.0349	0.0358	0.0000
1187 Emer Fire Loan		0.0339	0.0233	0.0228	0.0228	0.0228	0.0228
Total - Within Maximum Levy	0.4417	0.3479	0.3510	0.3506	0.3604	0.3668	0.3733
Total - Outside Maximum Levy	0.0000	0.1227	0.0900	0.0910	0.0909	0.0916	0.0657
TOTAL	0.4417	0.4706	0.4410	0.4416	0.4513	0.4584	0.4291

STRATEGIC FINANCIAL PLAN AND ANALYSIS  
PROPERTY TAX COMPONENTS AND DETAILS  
Maximum Levy - Fire Fund  
Revised July 14, 2014

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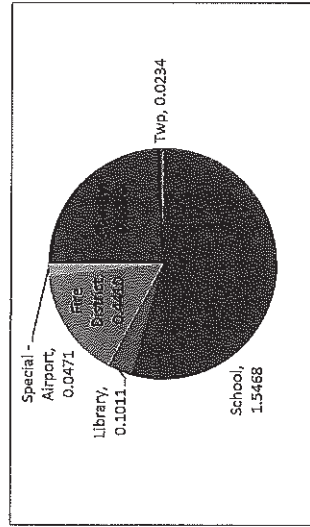
	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
Previous Maximum Levy Adjustments	554,439	554,439	542,491	552,694	568,135	583,984
PTRC	0	0	26,363	31,520	31,852	32,203
Other	0	0	0	0	0	0
Subtotal	0	554,439	568,854	584,213	599,987	616,187
Growth Factor	1,0280	1,0280	1,0270	1,0270	1,0270	1,0270
Subtotal	554,439	568,854	584,213	599,987	616,187	632,824
Appeals / Adjustments						
Permanent Appeals	0	0	0	0	0	0
Extension of Services to Miami	0	0	0	0	0	0
Pension	0	0	0	0	0	0
Volunteer Fire	0	0	0	0	0	0
AV Growth	0	0	0	0	0	0
Temporary Appeals	0	0	0	0	0	0
Shortfall	0	(26,363)	(31,520)	(31,852)	(32,203)	(32,521)
PTRC	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0
FIT Adjustment	0	0	(5,537)	0	0	0
Levy Excess Adjustment	0	0	0	0	0	0
Over (Under) Maximum	(21,299)	(129)	0	0	0	0
Other	0	0	0	0	0	0
MAXIMUM TAX LEVY	533,140	542,362	547,157	568,135	583,984	600,303
Over (Under) Collected	3,942	(17,777)	(17,779)	(17,825)	(17,855)	(17,885)
TAX LEVY COLLECTED	537,082	524,585	529,378	550,310	566,128	582,419
Certified Levy by Fund						
8603 Special Fire General	533,140	542,362	547,157	568,135	583,984	600,303
1190 Cumulative Fire Fund	51,031	51,455	51,839	52,227	52,617	53,011
1181 Fire Bldg Debt	85,051	51,609	54,000	54,000	55,300	55,300
1187 Emer Fire Loan	51,950	36,003	35,300	35,200	35,200	35,200
Total within Maximum Levy	533,140	542,362	547,157	568,135	583,984	600,303
Total outside Maximum Levy	188,032	139,057	141,139	141,427	143,117	86,211
TOTAL	721,172	681,423	688,297	709,562	727,101	686,514
Collected Levy by Fund						
8603 Special Fire General	537,082	524,585	529,378	550,310	566,128	582,419
1190 Cumulative Fire Fund	118,464	49,768	50,155	50,588	51,009	51,431
1181 Fire Bldg Debt	85,773	51,609	54,000	54,000	55,300	55,300
1187 Emer Fire Loan	52,391	36,003	35,300	35,200	35,200	35,200
Total within Maximum Levy	537,082	524,585	529,378	550,310	566,128	582,419
Total outside Maximum Levy	189,627	137,380	139,455	139,788	141,509	86,631
TOTAL	726,709	661,965	668,833	690,099	707,637	669,050



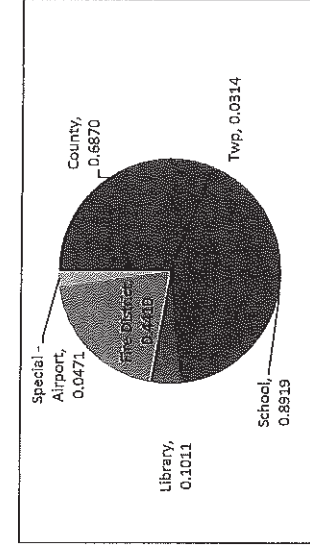
STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 PROPERTY TAX COMPONENTS AND DETAILS  
 Pie Graphs  
 Revised July 14, 2014

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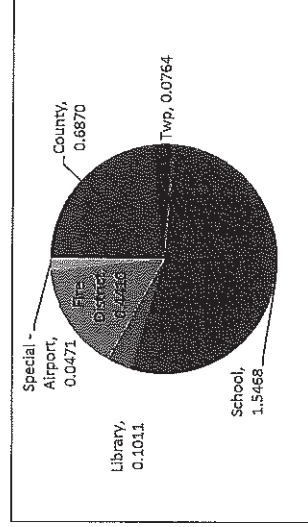
Fire District Budget Clay 2014	
County	0.6870
Twp	0.0234
City	0.0000
School	1.5488
Library	0.1011
Fire District	0.4410
Special - Airport	0.0471
<b>Total</b>	<b>2.8464</b>



Fire District Budget Noble 2014	
County	0.6870
Twp	0.0314
City	0.0000
School	0.8919
Library	0.1011
Fire District	0.4410
Special - Airport	0.0471
<b>Total</b>	<b>2.1995</b>



Fire District Budget Eel 2014	
County	0.6870
Twp	0.0764
City	0.0000
School	1.5488
Library	0.1011
Fire District	0.4410
Special - Airport	0.0471
<b>Total</b>	<b>2.8994</b>



STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 INCOME TAX COMPONENTS AND DETAILS  
 Allocation to Funds  
 Revised July 14, 2014

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	Projected <u>2014</u>	Projected <u>2015</u>	Projected <u>2016</u>	Projected <u>2017</u>	Projected <u>2018</u>
8603 Special Fire General	140,021	167,221	168,983	170,848	172,532
TOTAL	<u>140,021</u>	<u>167,221</u>	<u>168,983</u>	<u>170,848</u>	<u>172,532</u>

STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 INCOME TAX COMPONENTS AND DETAILS  
 Allocation to Units within County  
 Revised July 14, 2014

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Class County	2011		2012		2013		2014		2015		2016		2017		2018	
	CAGIT Shares	CAGIT PTRC	CAGIT Shares	CAGIT PTRC	CAGIT Shares	CAGIT PTRC	CAGIT Shares	CAGIT PTRC	CAGIT Shares	CAGIT PTRC	CAGIT Shares	CAGIT PTRC	CAGIT Shares	CAGIT PTRC	CAGIT Shares	CAGIT PTRC
Class County	1,949,481	383,064	1,972,924	415,461	2,423,698	499,417	537,725	2,638,222	538,193	2,695,441	543,863	2,695,441	549,866	2,722,007	555,286	2,722,007
Subtotal - County	1,949,481	383,064	1,972,924	415,461	2,423,698	499,417	537,725	2,638,222	538,193	2,695,441	543,863	2,695,441	549,866	2,722,007	555,286	2,722,007
Adams Township	4,505	1,013	4,462	1,076	3,088	725	5,583	1,297	5,580	1,288	5,649	1,312	1,327	5,767	1,340	5,767
Berlin Township	5,937	1,335	5,875	1,417	7,265	1,705	8,086	1,878	8,082	1,879	8,177	1,869	8,267	8,349	8,349	8,349
Booths Township	7,957	1,790	7,943	1,881	9,868	2,270	10,869	2,507	10,803	2,509	10,917	2,536	11,038	11,146	11,146	11,146
Clay Township	14,938	3,360	14,771	3,562	19,023	4,251	4,330	718	4,328	718	4,373	726	4,421	4,465	4,465	4,465
Clinton Township	9,942	2,148	9,602	2,287	11,791	2,788	13,454	3,122	13,454	3,125	13,586	3,158	13,748	13,881	13,881	13,881
Dear Creek Township	8,955	2,015	8,934	2,154	4,177	861	11,077	2,589	11,071	2,572	11,188	2,589	11,311	11,423	11,423	11,423
Eel Township	61,852	13,270	61,912	14,930	76,520	17,955	63,583	14,748	63,550	14,781	64,220	14,817	64,929	65,559	65,559	65,559
Harrison Township	1,102	2,518	6,442	1,899	9,726	2,283	10,623	2,510	10,616	2,512	10,830	2,539	11,051	11,160	11,160	11,160
Jackson Township	7,619	1,759	7,731	1,889	9,647	2,285	10,623	2,484	10,616	2,468	10,729	2,492	10,848	10,955	10,955	10,955
Jefferson Township	5,653	1,272	5,216	1,258	6,773	1,590	7,627	1,769	7,624	1,771	7,704	1,789	7,789	7,868	7,868	7,868
Miami Township	8,684	1,953	8,454	2,039	10,301	2,419	11,482	2,663	11,476	2,666	11,597	2,694	11,725	11,840	11,840	11,840
Noble Township	11,038	2,544	11,213	2,704	13,708	3,218	6,504	1,509	6,509	1,510	6,569	1,526	6,641	6,707	6,707	6,707
Tipton Township	6,589	1,478	6,512	1,570	3,761	883	8,100	1,879	8,086	1,880	8,181	1,900	8,272	8,353	8,353	8,353
Washington Township	19,079	4,291	19,029	4,569	23,845	5,598	26,605	6,171	26,591	6,178	26,871	6,241	27,168	27,455	27,455	27,455
Subtotal - Townships	183,804	41,343	178,514	43,314	205,284	48,902	198,712	45,804	198,608	45,844	200,701	46,327	202,916	204,918	204,918	204,918
Logansport-Civil City	1,474,747	331,714	1,448,082	348,723	1,223,010	310,811	1,250,667	290,092	1,250,017	290,345	1,253,186	293,403	1,277,128	296,642	298,856	298,856
Galveston-Civil Town	47,854	10,696	47,960	11,566	58,764	14,031	66,738	15,478	66,663	15,491	67,396	15,854	68,140	15,827	68,811	68,811
Onward-Civil Town	1,765	397	1,705	411	2,259	530	2,533	587	2,532	588	2,558	594	2,586	601	607	607
Royal-Center-Civil Town	33,256	7,480	33,902	8,176	42,206	9,909	47,584	11,027	47,559	11,047	48,060	11,163	48,591	11,266	49,070	49,070
Walton-Civil Town	28,316	6,389	28,241	6,810	35,728	8,388	40,552	9,290	40,031	9,298	40,453	9,396	40,869	41,302	41,302	41,302
Subtotal - City / Town	1,585,637	356,666	1,557,991	373,686	1,462,865	343,439	1,457,554	328,485	1,408,833	328,769	1,421,653	330,211	1,437,445	333,856	337,146	337,146
Pioneer-Regional School Corporation	0	70,121	0	66,503	0	71,759	0	83,525	0	83,525	0	84,478	0	85,410	0	86,252
Southeastern School Corporation	0	101,719	0	115,316	0	111,504	0	143,951	0	144,076	0	145,594	0	147,201	0	148,852
Logansport-Community School Corporation	0	302,870	0	228,510	0	318,543	0	317,543	0	317,819	0	321,167	0	324,712	0	327,813
Caston School Corporation	0	19,897	0	20,778	0	14,249	0	18,648	0	18,648	0	18,648	0	19,052	0	19,240
Subtotal - School	0	494,607	0	433,107	0	514,363	0	563,650	0	564,141	0	570,083	0	576,376	0	582,057
Logansport-Cass Public Library	181,116	40,738	181,965	43,881	229,870	53,988	257,705	59,775	257,572	59,827	260,285	60,457	263,158	265,752	268,346	270,940
Royal-Center Public Library	14,564	3,276	14,589	3,513	18,381	4,318	20,528	4,785	20,517	4,789	20,634	4,839	21,064	21,472	21,880	22,288
Walton Public Library	30,393	6,836	29,304	7,087	36,682	8,512	41,033	9,560	41,282	9,589	41,716	9,690	42,177	42,593	43,009	43,425
Subtotal - Library	226,072	50,850	225,858	54,481	284,933	66,898	319,266	74,140	319,471	74,204	322,838	74,986	326,399	329,816	333,861	337,663
Logansport-Cass Co. Airport Authority	108,296	23,909	107,825	26,002	132,794	31,163	142,489	33,050	142,475	33,079	143,815	33,428	145,504	147,193	148,882	150,571
Cass County Fire District #1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rock Creek-Cass-Carroll Conservancy Dist	105,288	23,909	107,825	26,002	132,794	31,163	142,489	33,050	142,475	33,079	143,815	33,428	145,504	147,193	148,882	150,571
Subtotal - Special	105,288	23,909	107,825	26,002	132,794	31,163	142,489	33,050	142,475	33,079	143,815	33,428	145,504	147,193	148,882	150,571
TOTAL	4,051,281	1,350,430	4,044,091	1,348,030	4,512,653	1,504,211	4,821,653	1,607,218	4,841,250	1,613,750	4,892,250	1,630,750	4,946,250	1,648,750	1,665,000	1,682,000
CERTIFIED TOTAL	4,051,281	1,350,430	4,044,091	1,348,030	4,512,653	1,504,211	4,821,653	1,607,218	4,841,250	1,613,750	1,630,750	1,650,750	1,665,250	1,682,750	1,700,000	1,717,000

INCOME TAX COMPONENTS AND DETAILS

Allocation to Units within County

STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 INCOME TAX COMPONENTS AND DETAILS  
 History and Projection  
 Revised July 14, 2014

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

	Per SBA 2011	Per SBA 2012	Per SBA 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ANNUALIZED INTEREST RATE								
BEGINNING CASH BALANCE	712,954	2,229,663	1,881,744	2,726,516	2,646,029	2,657,015	2,666,866	2,668,092
(Less Encumbrances)								
BEGINNING FUND BALANCE	712,954	2,229,663	1,881,744	2,726,516	2,646,029	2,657,015	2,666,866	2,668,092
REVENUES:								
January Receipts	1,122,961	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452
January Interest	205	295	341	567	1,097	1,653	2,210	2,764
February Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
February Interest	237	318	354	565	1,098	1,653	2,211	2,765
March Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
March Interest	269	342	366	564	1,098	1,654	2,211	2,766
April Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
April Interest	301	392	378	562	1,099	1,654	2,211	2,767
May Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
May Interest	333	166	390	561	1,099	1,655	2,211	2,768
June Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
June Interest	365	178	403	560	1,099	1,655	2,211	2,769
July Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
July Interest	199	262	415	558	1,100	1,656	2,211	2,769
August Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
August Interest	215	276	427	557	1,100	1,656	2,211	2,770
September Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
September Interest	231	289	440	555	1,100	1,657	2,211	2,771
October Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
October Interest	247	302	452	554	1,101	1,657	2,211	2,772
November Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
November Interest	263	316	464	553	1,101	1,658	2,211	2,773
December Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
December Interest	278	329	477	551	1,102	1,658	2,211	2,774
Other								
TOTAL TAX REVENUE	13,667,498	14,320,024	14,377,764	14,377,764	14,521,542	14,666,757	14,813,425	14,961,559
TOTAL INTEREST	3,143	6,927	4,907	6,706	13,194	19,864	26,531	33,228
TOTAL REVENUES	13,670,581	14,326,951	14,382,671	14,384,470	14,534,736	14,686,622	14,839,956	14,994,787
EXPENDITURES:								
PS LOIT	1,350,430	1,348,030	1,504,211	1,607,218	1,613,750	1,630,750	1,648,750	1,665,000
LOIT	5,401,721	5,392,122	6,016,844	6,428,870	6,455,000	6,523,000	6,595,000	6,680,000
Normal Certified Distributions	5,401,721	5,392,122	6,016,844	6,428,870	6,455,000	6,523,000	6,595,000	6,680,000
Special Distributions		2,542,596						
Other								
TOTAL EXPENDITURES	12,153,872	14,674,970	13,837,899	14,464,958	14,523,750	14,676,750	14,838,750	14,985,000
NET INCREASE (DECREASE) IN FUND	1,516,709	(347,919)	844,772	(80,488)	10,986	9,872	1,206	9,787
BEGINNING FUND BALANCE	2,229,663	1,881,744	2,726,516	2,646,029	2,657,015	2,666,866	2,668,092	2,677,879
ENDING FUND BALANCE	3,746,372	1,533,825	3,553,032	2,565,541	2,667,001	2,676,738	2,677,298	2,687,666

	Per SBA 2011	Per SBA 2012	Per SBA 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
INCOME TAX COMPONENTS AND DETAILS								
January Receipts	1,122,961	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452
January Interest	205	295	341	567	1,097	1,653	2,210	2,764
February Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
February Interest	237	318	354	565	1,098	1,653	2,211	2,765
March Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
March Interest	269	342	366	564	1,098	1,654	2,211	2,766
April Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
April Interest	301	392	378	562	1,099	1,654	2,211	2,767
May Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
May Interest	333	166	390	561	1,099	1,655	2,211	2,768
June Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
June Interest	365	178	403	560	1,099	1,655	2,211	2,769
July Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
July Interest	199	262	415	558	1,100	1,656	2,211	2,769
August Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
August Interest	215	276	427	557	1,100	1,656	2,211	2,770
September Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
September Interest	231	289	440	555	1,100	1,657	2,211	2,771
October Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
October Interest	247	302	452	554	1,101	1,657	2,211	2,772
November Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
November Interest	263	316	464	553	1,101	1,658	2,211	2,773
December Receipts	1,140,407	1,198,147	1,198,147	1,198,147	1,210,128	1,222,230	1,234,452	1,246,797
December Interest	278	329	477	551	1,102	1,658	2,211	2,774
Other								
TOTAL TAX REVENUE	13,667,498	14,320,024	14,377,764	14,377,764	14,521,542	14,666,757	14,813,425	14,961,559
TOTAL INTEREST	3,143	6,927	4,907	6,706	13,194	19,864	26,531	33,228
TOTAL REVENUES	13,670,581	14,326,951	14,382,671	14,384,470	14,534,736	14,686,622	14,839,956	14,994,787
EXPENDITURES:								
PS LOIT	1,350,430	1,348,030	1,504,211	1,607,218	1,613,750	1,630,750	1,648,750	1,665,000
LOIT	5,401,721	5,392,122	6,016,844	6,428,870	6,455,000	6,523,000	6,595,000	6,680,000
Normal Certified Distributions	5,401,721	5,392,122	6,016,844	6,428,870	6,455,000	6,523,000	6,595,000	6,680,000
Special Distributions		2,542,596						
Other								
TOTAL EXPENDITURES	12,153,872	14,674,970	13,837,899	14,464,958	14,523,750	14,676,750	14,838,750	14,985,000
NET INCREASE (DECREASE) IN FUND	1,516,709	(347,919)	844,772	(80,488)	10,986	9,872	1,206	9,787
BEGINNING FUND BALANCE	2,229,663	1,881,744	2,726,516	2,646,029	2,657,015	2,666,866	2,668,092	2,677,879
ENDING FUND BALANCE	3,746,372	1,533,825	3,553,032	2,565,541	2,667,001	2,676,738	2,677,298	2,687,666



STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 CASHFLOW  
 Combined - Fire District General & Cumulative Fire  
 Revised July 14, 2014

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

2014 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											
1st / January					184,617		25	296,108			168,913
2nd / January											47,397
3rd / January											47,397
4th / January			11,668				25	1,108	4,387		54,678
1st / February											53,544
2nd / February											53,544
3rd / February			11,668				25	1,108	4,387		53,544
4th / February											60,826
1st / March											59,692
2nd / March			11,668	11,909			25	1,108	4,387		59,692
3rd / March											78,892
4th / March											77,749
1st / April											77,749
2nd / April											85,030
3rd / April			11,668				25	1,108	4,387		85,030
4th / April											93,897
1st / May											93,897
2nd / May											91,178
3rd / May			11,668				25	1,108	4,387		91,178
4th / May											90,045
1st / June											90,045
2nd / June											80,045
3rd / June			315,391	11,909			25	1,108	4,387		80,045
4th / June								14,922	4,387		409,704
1st / July							25	296,108			113,570
2nd / July											113,570
3rd / July			11,668				25	1,108	4,387		113,570
4th / July											120,852
1st / August											119,718
2nd / August											119,718
3rd / August			11,668				25	1,108	4,387		119,718
4th / August											126,999
1st / September											125,866
2nd / September											125,866
3rd / September			11,668	11,909			25	1,108	4,387		145,056
4th / September											143,923
1st / October											143,923
2nd / October											151,204
3rd / October			11,668				25	1,108	4,387		150,071
4th / October											150,071
1st / November											157,352
2nd / November											156,219
3rd / November			11,668				25	1,108	4,387		156,219
4th / November											156,219
1st / December											156,219
2nd / December											156,219
3rd / December			315,391	11,909	(184,617)		14,922	4,387			291,261
4th / December											281,261
TOTAL											
	630,782	140,021	47,636	0	0	0	300	633,144	52,647	0	281,261

STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 CASHFLOW  
 Fire District General  
 Revised July 14, 2014

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

2014 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											
1st / January					184,617		25	296,108			128,520
2nd / January											17,004
3rd / January											17,004
4th / January											26,672
1st / February		11,668					25	1,108			27,539
2nd / February											27,539
3rd / February											38,208
4th / February		11,668					25	1,108			38,074
1st / March											38,074
2nd / March											38,074
3rd / March											38,074
4th / March			11,909				25	1,108			61,652
1st / April											60,518
2nd / April											60,518
3rd / April											60,518
4th / April		11,668					25	1,108			72,167
1st / May											71,053
2nd / May											71,053
3rd / May											82,722
4th / May											81,588
1st / June											81,588
2nd / June											81,588
3rd / June											81,588
4th / June	285,065	11,668	11,909				25	14,922			378,308
1st / July											82,175
2nd / July											82,175
3rd / July											82,175
4th / July		11,668					25	1,108			93,843
1st / August											92,710
2nd / August											92,710
3rd / August											92,710
4th / August											92,710
1st / September		11,668					25	1,108			104,378
2nd / September											103,245
3rd / September											103,245
4th / September											103,245
1st / October		11,668	11,909				25	1,108			126,822
2nd / October											125,689
3rd / October											125,689
4th / October											125,689
1st / November											125,689
2nd / November											137,358
3rd / November											136,224
4th / November											136,224
1st / December		11,668					25	1,108			147,893
2nd / December											146,759
3rd / December											146,759
4th / December											146,759
TOTAL	288,065	11,668	11,909		(184,617)		300	633,144		0	258,862

STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 CASHFLOW  
 Fire Cumulative Fund  
 Revised July 14, 2014

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

2014 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											30,393
1st / January											30,393
2nd / January											30,393
3rd / January											30,393
4th / January									4,387		26,005
1st / February											26,005
2nd / February											26,005
3rd / February											26,005
4th / February									4,387		21,618
1st / March											21,618
2nd / March											21,618
3rd / March									4,387		17,231
4th / March											17,231
1st / April											17,231
2nd / April											17,231
3rd / April											17,231
4th / April									4,387		12,844
1st / May											12,844
2nd / May											12,844
3rd / May											12,844
4th / May									4,387		8,456
1st / June											8,456
2nd / June											8,456
3rd / June											8,456
4th / June									4,387		31,396
1st / July	27,326										31,396
2nd / July											31,396
3rd / July											31,396
4th / July											31,396
1st / August									4,387		27,008
2nd / August											27,008
3rd / August											27,008
4th / August									4,387		22,621
1st / September											22,621
2nd / September											22,621
3rd / September											22,621
4th / September											22,621
1st / October									4,387		18,234
2nd / October											18,234
3rd / October											18,234
4th / October									4,387		13,847
1st / November											13,847
2nd / November											13,847
3rd / November											13,847
4th / November									4,387		9,459
1st / December											9,459
2nd / December											9,459
3rd / December											9,459
4th / December									4,387		32,398
TOTAL	54,653	0	0	0	0	0	0	0	52,647		32,398

STRATEGIC FINANCIAL PLAN AND ANALYSIS  
 ASSUMPTIONS  
 Assumptions Supporting the Preceding Projections  
 Revised July 14, 2014

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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 2014 Cass County Abstract: 2014  
 19,463.85

After 2014 the circuit breaker loss is expected to remain the same amount as 2014.  
 Local option income taxes are expected to be allocated between funds as on page 12.  
 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: The contract with Logansport State Hospital is expected to equal \$47,500 annually through June of 2016.  
 NOTE: After 2013, no miscellaneous revenue is expected.

Expenditures

The 2014 budget is expected to conform to the amounts certified by the DLGF.  
 After 2014, budgeted expenditures are expected to increase annually by the following unless otherwise noted.  
 NOTE: 2015 budget is expected to equal amount provided by Fire District.

<u>FUND</u>				
Fire	1.03			
Debt	In accordance with amortization schedules			
Cumulative Fire	as follows:	<u>2015</u>	<u>2016</u>	<u>2017</u>
		52,647	52,647	52,647

Unused appropriations are not expected.

Additional appropriations and encumbrances are not expected unless otherwise noted.

PROPERTY TAX COMPONENTS AND DETAILS

Assessed Values

After 2014, assessed value is expected to increase annually by 1%.

Cumulative Fund Rate

The maximum cumulative fund rate is expected to decrease .25% in accordance with (IC 6-1.1-4-4.5).

Maximum Levy

The annual growth factor applied to the maximum levy is expected to equal the prior year. Excess property tax levies are expected to be pursued as available, unless otherwise noted. The FIT adjustment applied to the maximum levy is expected to equal the prior year. 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.  
Cumulative Funds at the previous year tax rate adjusted for IC 8-1.1-1-4.5.  
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 12 and be allocated as the previous year.

Allocation to Units within County

After 2014, Certified Shares are expected to remain in the same proportion as the previous year.

History and Projection

Collections through 2013 and distributions through 2014 are expected to correspond to the data provided by the State Budget Agency unless otherwise noted.  
2014 collections are expected to equal 2013 amount.  
After 2014, collections are expected to increase by 1% annually.  
After 2014, distributions are expected to equal collections.

Projected interest rates are expected to be as follows:

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
0.25%	0.50%	0.75%	1.00%	1.25%