

CASS COUNTY FIRE DISTRICT #1
RESOLUTION/ORIDINANCE 2014-1

Four Year Fiscal Review

"The Truth about Fire Protection in Eel, Noble,
Clay & Washington Townships"

By Bridget Enyeart, Fiscal Officer


BACKGROUND:

1. The Cass County Fire District #1 Board (CCFD#1) of Trustees, by its Fiscal Officer, Bridget Enyeart, prepared a review of the creation of the CCFD#1, the fiscal impact of previously proposed tax rates by the City of Logansport during Former Mayor Fincher's administration, and an approximate view of the fiscal impact of the past 4 years the CCFD#1 has been in operation.
2. The report further explains the approximate \$3.2 Million dollar financial revenue loss to the City of Logansport due to Former Mayor Fincher vetoing the original Fire Territory, as well as his administrations inability to work with trustees by publicly proclaiming, "the deal was not open to negotiation."
3. The report shows the increased taxes that the constituents of Eel, Noble, and Clay Townships have paid due to Former Mayor Fincher's inability to work with the townships and eliminating a 53 year relationship between the townships and the City of Logansport.
4. The Report reviews the budgets for Cass County Fire District #1 for the past four years, the revenue generated by CCFD#1, the certified budgets, levies, and cumulative funds for all township fire funds in Cass County and CCFD#1 2013 Run Report.
5. The report shows a cost comparison with the City's current offer to provide protection to Eel, Noble and Clay townships at more than double the original rates in 2010, as well as showing the additional funds of approximately \$410,000 that Eel Township gave the city in addition to their original contract.
6. The report reviews reasoning for creating the district, goals for continuing the district, and goals for creating a volunteer fire system within Eel, Noble and Clay.

BE IT RESOLVED: The Cass County Fire District #1 Board of Trustees hereby adopts the above stated report.

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

AYE


Karl Myer, Chairman

Dave Patty, Vice-Chairman

NAYE

Karl Myer, Chairman

Dave Patty, Vice-Chairman

(Empty seat)



Cass County Fire District #1

The truth about Fire Protection in Eel,
Noble, Clay & Washington Townships.

- Logansport Fire Department provided fire protection to neighboring townships of Eel, Clay, Noble and Washington Townships for more than 53 years.
- June 2009, Former Mayor Fincher indicated the city needed substantially more money to continue to provide fire protection to the four townships.
- In August 2009, former Mayor Fincher hired Umbaugh & Associates to put together a financial analysis of the four townships and the City of Logansport to potentially enter into a Fire Territory Agreement. It was completely former Mayor Fincher and his administration's idea to create a Fire Territory.
- In November 2009, Umbaugh & Associates and former Mayor Fincher pitched the idea of a Fire Territory to the Taxpayers in a public forum staged by the League of Women Voters of Cass County. Logansport taxpayers at that time paid approximately \$.59 per \$100 of assessed valuation for fire protection in the City of Logansport. The proposed territory would reduce the tax rate for city residents while substantially increasing the taxes within the four townships. Former Mayor Fincher proposed a flat rate for everyone at \$.4581 per \$100 of assessed valuation.
- The trustees computed the tax rate based on the assessed valuation and figured that combined they would be paying $\frac{1}{2}$ of the City's 2.1 million dollar budget. The trustees indicated that the tax payers should have some kind of say as to how protection is being provided and an Executive Board should be appointed to supervise the day to day operations as well as appointing the Fire Chief.

- November 2009, Trustees of Eel, Noble, Clay & Washington Twp. sent a letter to Former Mayor Fincher indicating they did not want to enter into a Fire Territory, but offered to pay the city double the tax rate their residents currently paid for fire protection. The Trustees presented this offer even though the township's would eventually run out of money in their fire funds. The trustees were hoping to buy some additional time until a permanent solution could be found.
- December 2009, Former Mayor Fincher indicated "the deal was not open to negotiation." Former Mayor Fincher said, "either the township trustees come on board for an equitable tax rate or they will not receive fire protection from the city."
- December 16, 2009, Fire Chief Bob McMinn offered a new proposal for the township's to pay a flat rate of \$.30 per \$100 of assessed valuation and then withdrew the offer before the public forum stating the Mayor told him he did not have authority to propose such a rate.
- December 17, 2009, a public Forum at the McHale Complex at Riverside Park was held. Former Mayor Fincher again proposed a Fire Territory where everyone would pay \$0.4581 per \$100 of assessed valuation.
- December 17, 2009, Former Mayor Fincher requested an answer from the trustees by Jan. 4, 2010.

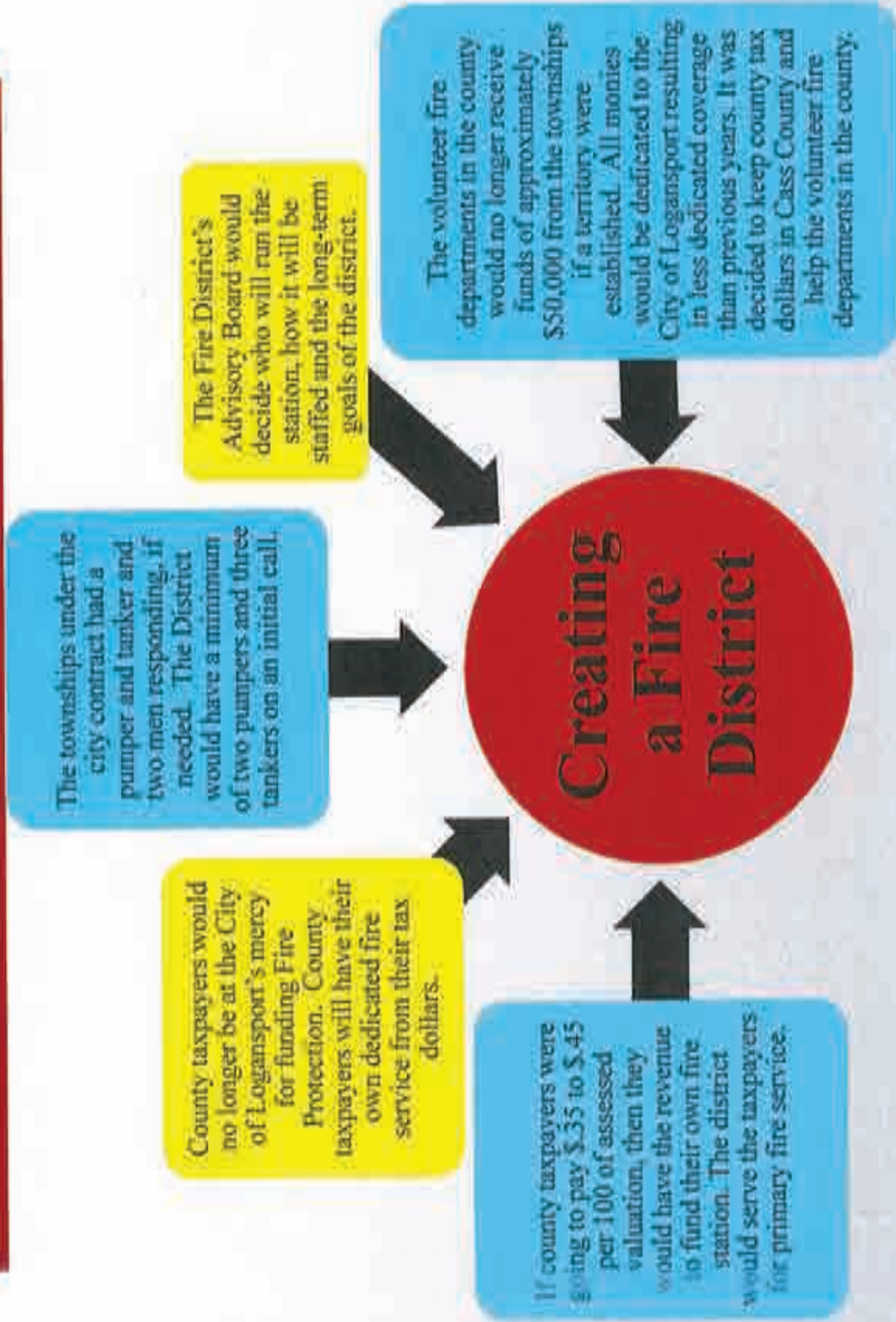
- January 29, 2010. The trustees offered the City a tax rate for the territory of \$.237 cents per \$100 of assessed valuation. The City indicated that the townships accounted for roughly 19% of Logansport Fire Department's calls; and 19% of the department's 2.1 million budget worked out roughly to \$400,000. Eel, Noble and Clay would bring \$401,821.52 through their assessed valuations.
- The City indicated they may agree to this, but they would want complete control of the territory; and the townships would have no say in daily operations or the selection of the fire chief.
- The townships proposed the territory be managed by an executive board made up of representatives from the city and all three townships.
- The territory at that time would have reduced the City of Logansport's fire tax rate from \$.59 to \$.41 per \$100 of assessed valuation.

- March 2, 2010. Logansport City Council agreed on an Ordinance establishing a fire protection territory covering Eel, Noble and Clay Townships.
- The newly proposed territory showed the City of Logansport tax payers paying \$.43 and the taxpayers in the townships paying \$.26 per \$100 of assessed valuation.
- March 12, 2010. The City and Trustees worked out an offer for a Territory wherein, the mayor would no longer appoint the fire chief. The executive board would appoint the fire chief and supervise the operation of the Territory so that politics could be left out of the equation.
- The townships through appointments to the executive board would have a voice on how the department is operated and on staffing matters.
- The board would consist of a representative of each township, an appointment by the mayor, and an appointment made by the Logansport City Council.

- March 28, 2010. Logansport City Council voted in favor of the Fire Territory agreement 4-2.
- Former Mayor Fincher did not want to give up control of the Logansport Fire Department to an executive board.
- Former Mayor Fincher was quoted as saying, "I cannot in good conscience give up the Logansport Fire Department to a group that doesn't understand fire protection." yet Tom Knepper, Eel Township Trustee was a 21 year veteran of Logansport Fire Department. The mayor had never been a fireman and the trustees understood fire protection within their townships. Mr. Knepper gave an additional \$410,000 to Logansport Fire Department of over a 14 year period of time for equipment, vehicles, repairs, radios and a fire safety house. He understood fire protection very well and he also understood that equipment is not cheap.
- The decision for the townships fire protection to not be a part of the City of Logansport rested solely upon former Mayor Fincher's shoulders. Just as it was his decision to create a territory, it was also his decision to veto the territory and eliminate providing protection to the townships.
- That one decision has caused the City of Logansport and Logansport Fire Department to experience a substantial revenue loss of approximately \$3,246, 627.87, as well as a reduction of ten firemen on the City of Logansport Fire Department.
- Because of Former Mayor Fincher's veto, and the fact that a new deal could not be hashed out before the Department of Local Government's deadline to create a territory, the trustees had to move forward with creating their own fire district. The City's contract ran out in December 2010. The township trustees had less than nine months to find an answer to the bullying tactics by Former Mayor Fincher of "all or nothing." The trustees opted for nothing.

- March 23, 2010. Former Mayor Fincher wanted the trustees to reconsider the Territory with the following provisions:
 1. The city will have the majority of the vote on the executive committee (4 City, 3 Township)
 2. The mayor would appoint the fire chief.
 3. The city attorney would be added to the fire budget.
- The Township Trustees decided there was no longer time for a Territory negotiation, the townships started preliminary work in creating a Fire District.
- May 12, 2010. Form Mayor Fincher sent a letter to the trustees agreeing to \$600,000 for 2011 and re-negotiating a territory for 2012.
- In Order for the townships to agree with Former Mayor Fincher, the townships would be completely out of any starting cash for the creation of a fire district in the event another territory agreement could be reached. Again, Mayor Fincher wanted to leave the townships with no cash.
- The township trustees could not in good faith, trust that former Mayor Fincher would come to an agreement and not waste more of the township's resources. The townships split the payment of over \$14,000 to Umbaugh and Associates, even though the whole territory idea and hiring Umbaugh and Associates was Former Mayor Fincher's idea.

- June 8, 2010. The Trustees presented a proposal to the Cass County Commissioners to create a fire district in Clay, Eel, Noble Townships.
- June 18, 2010. Former Mayor Fincher sent a letter to the trustees asking to extend the contract for another year, "with additional funding."
- July 7, 2010. Cass County Commissioners unanimously approved an ordinance that formed a fire district for Clay, Eel and Noble Townships.
- The District was created on the premise that a new fire station would be created and manned around the clock with three trained firefighters per shift.
- The tax rate for the district would not go into effect until 2012.
- The townships under the city contract had a pumper and tanker and two men responding. The District would have two pumpers and three tankers responding.

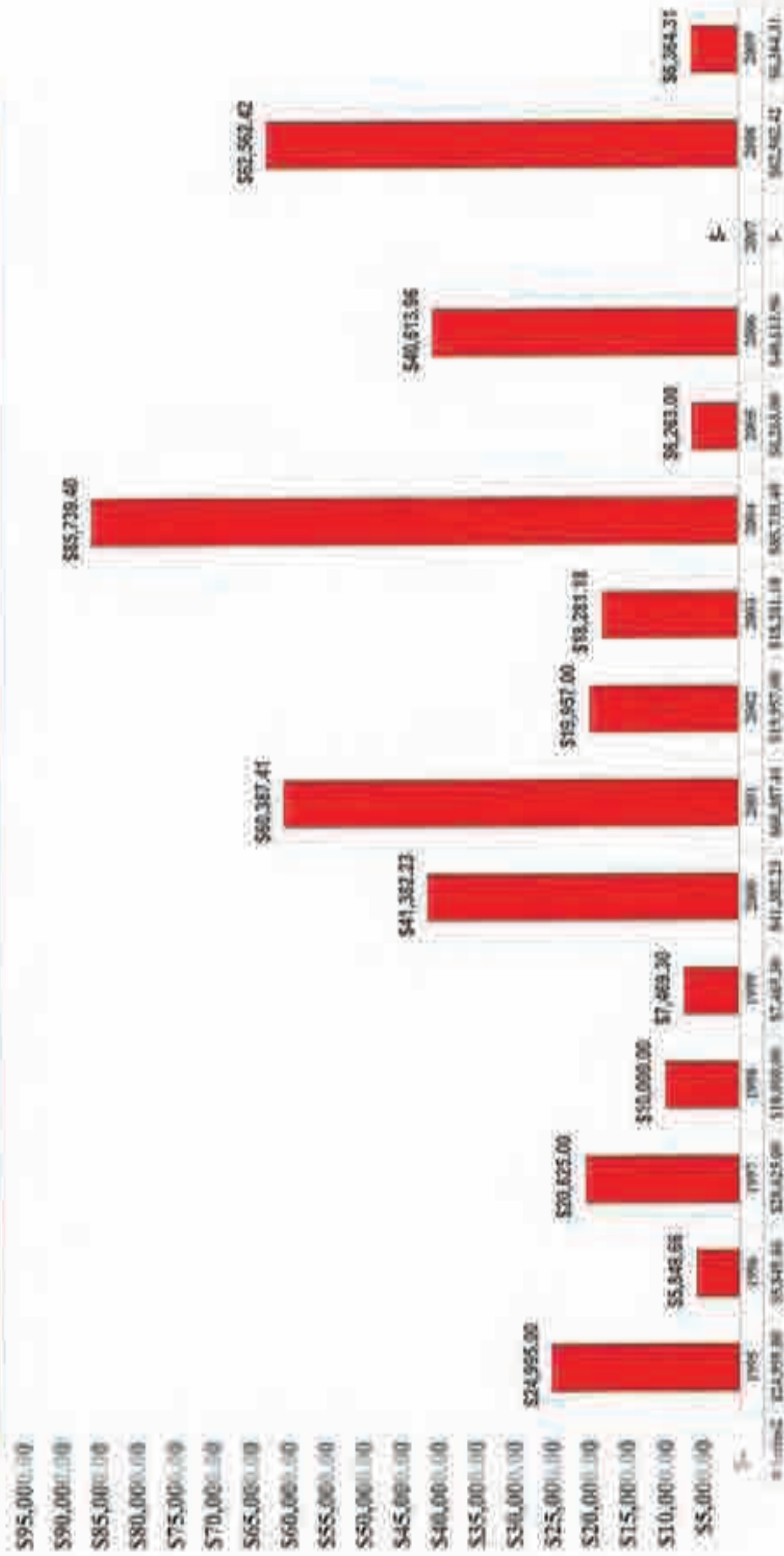


2010 Contracts by Township

Township	City of Logansport	Twelve Mile VFD	Miami TWP VFD	Royal Center VFD	Georgetown VFD	Lucerne VFD	Walton FD	Total
Clay Twp.	\$ 66,397.00	\$ 8,242.00	\$ 8,672.00	\$ -	\$ -	\$ -	\$ -	\$ 83,311.00
Eel Twp.	\$ 40,732.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,732.00
Noble Twp.	\$ 43,358.00	\$ -	\$ -	\$ 9,012.00	\$ 5,730.00	\$ 5,200.00	\$ -	\$ 63,300.00
Washington Twp.	\$ 43,949.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,445.00	\$ 59,394.00
Total	\$ 194,436.00	\$ 8,242.00	\$ 8,672.00	\$ 9,012.00	\$ 5,730.00	\$ 5,200.00	\$ 15,445.00	\$ 246,737.00
Total VFD	\$ 52,301.00							

CASS COUNTY FIRE DISTRICT #1

FIRE PROTECTION ANALYSIS 2014



Former city councilman Scott Kraus stated, "The city cannot afford to subsidize fire protection for the townships any longer," and former City of Logansport Fire Chief, Bernie Mirco indicated, "The city has provided many benefits that weren't fairly rewarded over the years."

Over a period of 14 years, Eel Township contributed an additional \$410,489.87 in fire equipment, radios, vehicles, rescue boats, paid for repairs, and contributed to the purchase of a Fire Safety House, in addition to the City of Logansport's annual contractual service fee. We believe the townships/taxpayers and especially Eel Township gave their fair share. Former Mayor Fischer and the City of Logansport became greedy.

Ecl Township

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Territory Rate \$.4581	Twp's Double Rate \$.43	McMinn Rate \$.30	Twp Office Rate \$.237	3/2/10 Terr Rate \$.26	5/12/2010 Rate \$.355
2010	100,732.00	109,195.00	50,204,498.00	0.215	229,986.81	215,879.34	150,613.49	118,984.66	130,531.69	178,225.97
2011	109,360.00	109,300.00	43,511,262.00	0.251	199,325.09	187,098.43	150,533.79	103,121.69	113,129.28	154,464.98
2012	109,288.00	109,288.00	42,277,737.00	.2585	193,674.31	181,794.27	126,833.21	100,198.24	109,922.12	150,085.97
2013			39,087,820.00		179,061.30	168,077.63	117,263.46	92,638.13	101,628.33	138,761.76
2014			37,472,537.00		171,661.69	161,131.91	112,417.61	88,809.91	97,428.60	133,027.51

Noble Township

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Territory Rate \$.4581	Twp's Double Rate \$.463	McMinn Rate \$.30	Twp Office Rate \$.237	3/2/10 Terr Rate \$.26	5/12/2010 Rate \$.355
2010	63,000.00	42,685.00	52,374,164.00	.0835	239,926.05	85,369.89	157,122.49	124,126.77	136,172.83	185,928.28
2011	85,000.00	43,894.00	52,757,435.00	.0832	241,681.81	85,994.62	158,272.31	125,035.12	137,169.33	187,288.89
2012		43,868.00	54,903,274.00	.0799	251,511.90	89,492.34	164,709.82	130,120.76	142,748.51	194,906.62
2013		43,868.00	53,484,046.00		245,010.41	87,178.99	160,452.14	126,757.19	139,058.52	189,868.36
2014		43,868.00	55,513,946.00		254,309.39	90,487.73	166,541.84	131,568.05	144,336.26	197,074.51

Clay Township

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Territory Rate \$.4581	Twp's Double Rate \$.1866	McMinn Rate \$.30	Twp Office Rate \$.237	3/2/10 Terr Rate \$.26	5/12/2010 Rate \$.355
2010	80,000.00	62,480.00	66,966,283.00	.0933	306,772.54	124,959.08	200,898.85	158,710.09	174,112.34	237,730.30
2011	88,000.00	64,299.00	65,080,115.00	.0988	298,132.01	121,439.49	195,240.35	154,239.87	169,208.30	231,034.41
2012	73,843.00	64,254.00	62,201,340.00	.1033	284,944.34	116,067.70	186,604.02	147,417.18	161,723.48	220,814.76
2013		64,254.00	60,673,229.00		277,944.06	113,216.25	182,019.69	143,795.55	157,750.40	215,389.96
2014		64,254.00	61,532,552.00		281,880.62	114,819.74	184,597.66	145,832.15	159,984.64	218,440.56

Washington Township

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Territory Rate \$.4581	Twp's Double Rate \$.18	McMinn Rate \$.30	Twp Office Rate \$.237	3/2/10 Terr Rate \$.26	5/12/2010 Rate \$.355
2010	71,000.00	61,888.00	68,764,095.00	.0900	315,008.32	123,775.57	206,292.29	162,970.91	178,786.65	244,112.34
2011	81,700.00	63,694.00	67,491,031.00	.0945	308,764.12	121,321.86	202,203.09	159,740.44	175,242.68	239,273.66
2012		65,538.00	70,320,008.00	.0932	322,135.96	126,576.01	210,960.02	166,658.42	182,832.02	249,636.03
2013	72,300.00	66,920.00	74,938,902.00	.0893	343,295.11	134,890.02	224,816.71	177,605.20	194,841.15	266,033.10
2014	72,300.00	51,834.00	77,945,985.00	.0665	357,070.56	140,302.77	233,837.96	184,731.98	202,659.56	276,708.25

FIRST OFFER FOR FIRE TERRITORY \$.4581

WITHOUT A TERRITORY OR DISTRICT, THE CITY WANTED THE TWP TO PAY THE SAME AS CITY RESIDENTS AT \$.59, BUT INDICATED THE TOWNSHIPS COULD PAY \$.4581 AND THE RATE IS NOT NEGOTIABLE. The City's Fire Budget was approximately \$2.1 Million Dollars. County taxpayers would be paying half and should have equal say in how money is spent, staffing, and selecting a fire chief.

Below is the amount of revenue each township would bring to the table. Revenue is figured as Assessed Valuation divided by per \$100 of assessed value, times the tax rate of \$.4581. We subtracted the maximum amount of cash the DLGF would let each township levy, and finally subtracted the cash balances in each township's accounts. The net result is where we would be today without an agreement. With the exception of Eel Township, townships would be in substantial debt.

Territory @ \$.4581	EEL	NOBLE	CLAY	WASH	Total + Wash	Total - Wash
2011 @\$.4581	\$ 199,325.09	\$ 241,681.81	\$ 298,132.01	\$ 308,764.12	\$ 1,047,903.03	\$ 739,138.91
2012 @\$.4581	\$ 193,674.31	\$ 351,511.90	\$ 284,944.34	\$ 322,135.96	\$ 1,052,266.51	\$ 730,130.55
2013 @\$.4581	\$ 179,061.30	\$ 243,010.41	\$ 277,944.06	\$ 343,295.11	\$ 1,045,310.88	\$ 702,015.77
2014 @\$.4581	\$ 171,661.69	\$ 254,309.39	\$ 281,880.62	\$ 337,070.56	\$ 1,064,922.26	\$ 707,851.70
2011 Max Levy	\$ 109,300.00	\$ 43,894.00	\$ 64,299.00	\$ 63,694.00	\$ 281,187.00	\$ 217,493.00
2012 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 65,538.00	\$ 282,948.00	\$ 217,410.00
2013 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 66,920.00	\$ 284,330.00	\$ 217,410.00
2014 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 51,834.00	\$ 269,244.00	\$ 217,410.00
Cash Brought Forward	\$ 312,859.95	\$ 152,000.00	\$ 136,111.15	\$ 137,735.75	\$ 738,706.85	\$ 600,971.10
Total	\$ 6,301.56	\$(665,015.51)	\$ (749,728.88)	\$(945,544.00)	\$ (2,355,986.82)	\$ (1,408,442.82)

0.4581

EEL TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Territory Rate \$.4581	Diff. from DLGF Levy
Township Reserve Cashed Forward						312,859.95
2011	109,300.00	109,300.00	43,511,262.00	0.251	199,325.09	90,025.09
2012	109,288.00	109,288.00	42,277,737.00	.2585	193,674.31	84,386.31
2013		109,288.00	39,087,820.00		179,061.30	69,773.30
2014		109,288.00	37,472,537.00		171,661.69	62,373.69
Total approximate amount the township would be in debt:						6,301.55

By 2014, Eel Township would use up all reserve cash that was used to help LFD purchase new equipment and would have to borrow money in order to continue paying this rate without an agreement with the city.

NOBLE TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Territory Rate \$.4581	Diff. from DLGF Levy
Township Reserve Cashed Forward						152,000.00
2011	85,000.00	43,894.00	52,757,435.00	.0832	241,681.81	197,787.81
2012		43,868.00	54,903,274.00	.0799	251,511.90	207,643.90
2013		43,868.00	53,484,046.00		245,010.41	201,142.41
2014		43,868.00	55,513,946.00		254,309.39	210,441.39
Total approximate amount the township would be in debt:						(665,015.51)

CLAY TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Territory Rate \$.4581	Diff. from DLGF Levy
Township Reserve Cashed Forward						136,111.15
2011	88,000.00	64,299.00	65,080,115.00	.0988	298,132.01	233,833.01
2012	73,843.00	64,254.00	62,201,340.00	.1033	284,944.34	220,690.34
2013		64,254.00	60,673,229.00		277,944.06	213,690.06
2014		64,254.00	61,532,552.00		281,880.62	217,626.62
Total approximate amount the township would be in debt:						(749,728.88)

WASHINGTON TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Territory Rate \$.4581	Diff. from DLGF Levy
Township Reserve Cashed Forward						137,735.75
2011	81,700.00	63,694.00	67,401,031.00	.0945	308,764.12	245,070.12
2012		65,538.00	70,320,008.00	.0932	322,135.96	256,597.96
2013	72,300.00	66,920.00	74,938,902.00	.0893	343,295.11	276,375.11
2014	72,300.00	51,834.00	77,945,985.00	.0665	357,070.56	305,236.56
Total approximate amount the township would be in debt:						(945,544.00)

DOUBLE EACH TOWNSHIP'S TAX RATE

The townships did not want to jump into a Territory Scenario. They offered to pay the City of Logansport double the tax rate that each one of them were paying.

Below is the amount of revenue each township would bring to the table. Revenue is figured as Assessed Valuation divided by per \$100 of assessed value, times the tax rate of each township. We subtracted the maximum amount of cash the DLGF would let each township levy, and finally subtracted the cash balances in each township's accounts. The net result is where we would be today without an agreement. With the exception of Eel Township, townships would be in substantial debt.

Year	EEL \$.43	NOBLES, 163 CLAYS, 1866	WASH \$.18	Total + Wash	Total - Wash
2011 \$	187,098.43	\$ 85,994.62	\$ 121,321.86	\$ 515,854.40	\$ 394,532.54
2012 \$	181,794.27	\$ 89,492.34	\$ 126,576.01	\$ 513,930.32	\$ 387,354.31
2013 \$	168,077.63	\$ 87,178.99	\$ 134,890.02	\$ 503,362.89	\$ 368,472.87
2014 \$	161,131.91	\$ 90,487.73	\$ 140,302.77	\$ 506,742.15	\$ 366,439.38
2011 Max Levy	\$ 109,300.00	\$ 43,894.00	\$ 63,694.00	\$ 281,187.00	\$ 217,493.00
2012 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 65,538.00	\$ 282,948.00	\$ 217,410.00
2013 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 66,920.00	\$ 284,330.00	\$ 217,410.00
2014 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 51,834.00	\$ 269,244.00	\$ 217,410.00
Cash Brought Forward	\$ 312,859.95	\$ 152,000.00	\$ 136,111.15	\$ 137,735.75	\$ 738,706.85
Total	\$ 51,921.71	\$ (25,655.68)	\$ (72,371.03)	\$ (183,473.91)	\$ (46,105.00)

DOUBLE TAX RATE OF EACH TOWNSHIP

EEL TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Twp's Double Rate \$.43	Diff. from DLGF Levy
Township Reserve Cashed Forward						312,859.95
2011	109,300.00	109,300.00	43,511,262.00	0.251	187,098.43	77,798.43
2012	109,288.00	109,288.00	42,277,737.00	.2585	181,794.27	72,506.27
2013		109,288.00	39,087,820.00		168,077.63	58,789.63
2014		109,288.00	37,472,537.00		161,131.91	51,843.91
Total approximate amount the township would be in debt:						51,921.72

NOBLE TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Twp's Double Rate \$.163	Diff. from DLGF Levy
Township Reserve Cashed Forward						152,000.00
2011	85,000.00	43,894.00	52,757,435.00	.0832	85,994.62	42,100.62
2012		43,868.00	54,903,274.00	.0799	89,492.34	45,624.34
2013		43,868.00	53,484,046.00		87,178.99	43,310.99
2014		43,868.00	55,513,946.00		90,487.73	46,619.73
Total approximate amount the township would be in debt:						(25,655.68)

CLAY TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Twp's Double Rate \$.1866	Diff. from DLGF Levy
Township Reserve Cashed Forward						136,111.15
2011	88,000.00	64,299.00	65,080,115.00	.0988	121,439.49	57,140.49
2012	73,843.00	64,254.00	62,201,340.00	.1033	116,067.70	51,813.70
2013		64,254.00	60,673,229.00		113,216.25	48,962.25
2014		64,254.00	61,532,552.00		114,819.74	50,565.74
Total approximate amount the township would be in debt:						(72,371.03)

WASHINGTON TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Twp's Double Rate \$.18	Diff. from DLGF Levy
Township Reserve Cashed Forward						137,735.75
2011	81,700.00	63,694.00	67,401,031.00	.0945	121,321.86	57,627.86
2012		65,538.00	70,320,008.00	.0932	126,576.01	61,038.01
2013	72,300.00	66,920.00	74,938,902.00	.0893	134,890.02	67,970.02
2014	72,300.00	51,834.00	77,945,985.00	.0665	140,302.77	88,468.77
Total approximate amount the township would be in debt:						(137,368.92)

MCMINN OFFER OF \$.30

December 16, 2009. Former Fire Chief Bob McMinn offered a new proposal for the townships to pay a flat rate of \$.30 per 100 of assessed valuation, and then withdrew the offer before the public forum. Mr. McMinn stated Former Mayor Fincher told him he did not have authority to propose such a rate.

Below is the amount of revenue each township would bring to the table. Revenue is figured as Assessed Valuation divided by per \$100 of assessed value, times the tax rate of each township. We subtracted the maximum amount of cash the DLGF would let each township levy, and finally subtracted the cash balances in each township's accounts. The net result is where we would be today without an agreement. With the exception of Eel Township, townships would be in substantial debt.

Territory / @ \$.30	EEL	NOBLE	CLAY	WASH	Total + Wash	Total - Wash
2011 @\$.30	\$ 150,533.79	\$ 158,272.51	\$ 195,246.35	\$ 202,203.09	\$ 686,249.54	\$ 484,046.45
2012 @\$.30	\$ 126,883.21	\$ 164,769.82	\$ 186,604.82	\$ 210,960.02	\$ 689,157.07	\$ 478,197.05
2013 @\$.30	\$ 117,263.46	\$ 160,452.14	\$ 182,019.69	\$ 224,816.71	\$ 684,552.00	\$ 459,735.29
2014 @\$.30	\$ 112,417.61	\$ 166,541.84	\$ 184,597.66	\$ 233,837.96	\$ 697,395.07	\$ 463,557.11
2011 Max Levy	\$ 109,300.00	\$ 43,894.00	\$ 64,299.00	\$ 63,694.00	\$ 281,187.00	\$ 217,499.00
2012 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 65,538.00	\$ 282,948.00	\$ 217,410.00
2013 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 66,920.00	\$ 284,330.00	\$ 217,410.00
2014 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 51,834.00	\$ 269,244.00	\$ 217,410.00
Cash Brought Forward	\$ 312,859.93	\$ 152,000.00	\$ 136,111.15	\$ 137,735.75	\$ 738,706.85	\$ 600,971.10
Total	\$ 262,925.88	\$ (322,478.11)	\$ (355,289.57)	\$ (486,096.03)	\$ (900,937.83)	\$ (414,841.80)

MCMINN \$.30

EEL TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	McMinn Rate \$.30	Diff. from DLGF Levy
Township Reserve Cashed Forward						312,859.95
2011	109,300.00	109,300.00	43,511,262.00	0.251	130,533.79	21,233.79
2012	109,288.00	109,288.00	42,277,737.00	.2585	126,833.21	17,545.21
2013		109,288.00	39,087,820.00		117,263.46	7,975.46
2014		109,288.00	37,472,537.00		112,417.61	3,129.61
Total approximate amount the township would be in debt:						262,975.88

NOBLE TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	McMinn Rate \$.30	Diff. from DLGF Levy
Township Reserve Cashed Forward						152,000.00
2011	85,000.00	43,894.00	52,757,435.00	.0832	158,272.31	114,378.31
2012		43,868.00	54,903,274.00	.0799	164,709.82	120,841.82
2013		43,868.00	53,484,046.00		160,452.14	116,584.14
2014		43,868.00	55,513,946.00		166,541.84	122,673.84
Total approximate amount the township would be in debt:						(322,478.10)

CLAY TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	McMinn Rate \$.30	Diff. from DLGF Levy
Township Reserve Cashed Forward						136,111.15
2011	88,000.00	64,299.00	65,080,115.00	.0988	195,240.35	130,941.35
2012	73,843.00	64,254.00	62,201,340.00	.1033	186,604.02	122,350.02
2013		64,254.00	60,673,229.00		182,019.69	117,765.69
2014		64,254.00	61,532,552.00		184,597.66	120,343.66
Total approximate amount the township would be in debt:						(355,289.56)

WASHINGTON TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	McMinn Rate \$.30	Diff. from DLGF Levy
Township Reserve Cashed Forward						137,735.75
2011	81,700.00	63,694.00	67,401,031.00	.0945	202,203.09	138,509.09
2012		65,538.00	70,320,008.00	.0932	210,960.02	145,422.02
2013	72,300.00	66,920.00	74,938,902.00	.0893	224,816.71	157,896.71
2014	72,300.00	51,834.00	77,945,985.00	.0665	233,837.96	182,003.96
Total approximate amount the township would be in debt:						(486,096.03)

TOWNSHIP COUNTER OFFER FOR TERRITORY \$.237

January 29, 2010. The trustees offered a tax rate for the territory of \$.237 cents. The city indicated that the townships account for roughly 19% of the LFD calls and 19% of the department's 2.1 million budget worked out to roughly \$400,000. Eel, Noble and Clay would bring \$401,821.52 with current assessed valuations.

Below is the amount of revenue each township would bring to the table. Revenue is figured as Assessed Valuation divided by per \$100 of assessed value, times the tax rate of each township. We subtracted the maximum amount of cash the DLGF would let each township levy, and finally subtracted the cash balances in each township's accounts. The net result is where we would be today without an agreement. With the exception of Eel Township, townships would be in substantial debt.

Territory @ \$.237	EEL	NOBLE	CLAY	WASH	Total + Wash	Total - Wash
2011 @\$.237	\$ 103,121.69	\$ 125,035.12	\$ 154,239.87	\$ 159,740.44	\$ 542,137.12	\$382,396.68
2012 @\$.237	\$ 100,198.24	\$ 130,120.76	\$ 147,417.18	\$ 166,658.42	\$ 544,394.60	\$377,736.18
2013 @\$.237	\$ 92,638.13	\$ 126,757.19	\$ 143,795.55	\$ 177,605.20	\$ 540,796.07	\$363,190.87
2014 @\$.237	\$ 88,809.91	\$ 131,568.05	\$ 145,832.15	\$ 184,731.98	\$ 550,942.09	\$366,210.11
2011 Max Levy	\$ 109,300.00	\$ 43,894.00	\$ 64,299.00	\$ 63,694.00	\$ 281,187.00	\$217,493.00
2012 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 65,538.00	\$ 282,948.00	\$217,410.00
2013 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 66,920.00	\$ 284,330.00	\$217,410.00
2014 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 51,834.00	\$ 269,244.00	\$217,410.00
Cash Brought Forward	\$ 312,859.95	\$ 152,000.00	\$ 136,111.15	\$ 137,735.75	\$ 738,706.85	\$600,971.10
Total \$	365,255.98	\$ (185,983.12)	\$ (198,112.60)	\$ (303,014.29)	\$ (221,854.03)	\$ (18,539.74)

TOWNSHIP OFFER OF \$.237

EEL TOWNSHIP						
Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Twp Offer Rate \$.237	Diff. from DLGF Levy
Township Reserve Cashed Forward						312,859.95
2011	109,300.00	109,300.00	43,511,262.00	0.251	103,121.69	-
2012	109,288.00	109,288.00	42,277,737.00	.2585	100,198.24	-
2013		109,288.00	39,087,820.00		92,638.19	-
2014		109,288.00	37,472,537.00		88,809.91	-
Total approximate amount the township would be in debt:						312,859.95

NOBLE TOWNSHIP						
Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Twp Offer Rate \$.237	Diff. from DLGF Levy
Township Reserve Cashed Forward						152,000.00
2011	85,000.00	43,894.00	52,757,435.00	.0832	125,035.12	81,141.12
2012		43,868.00	54,903,274.00	.0799	130,120.76	86,252.76
2013		43,868.00	53,484,046.00		126,757.19	82,889.19
2014		43,868.00	55,513,946.00		131,568.05	87,700.05
Total approximate amount the township would be in debt:						(185,983.12)

CLAY TOWNSHIP						
Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Twp Offer Rate \$.237	Diff. from DLGF Levy
Township Reserve Cashed Forward						136,111.15
2011	88,000.00	64,299.00	65,080,115.00	.0988	154,239.87	89,940.87
2012	73,843.00	64,254.00	62,201,340.00	.1033	147,417.18	83,163.18
2013		64,254.00	60,673,229.00		143,795.55	79,541.55
2014		64,254.00	61,532,552.00		145,832.15	81,578.15
Total approximate amount the township would be in debt:						(198,112.60)

WASHINGTON TOWNSHIP						
Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	Twp Offer Rate \$.237	Diff. from DLGF Levy
Township Reserve Cashed Forward						137,735.75
2011	81,700.00	63,694.00	67,401,031.00	.0945	159,740.44	96,046.44
2012		65,538.00	70,320,008.00	.0932	166,658.42	101,120.42
2013	72,300.00	66,920.00	74,938,902.00	.0893	177,605.20	110,685.20
2014	72,300.00	51,834.00	77,945,985.00	.0665	184,731.98	132,897.98
Total approximate amount the township would be in debt:						(303,014.29)

FORMER MAYOR FINCHER'S CONTRACT EXTENSION FOR THE CASH BALANCE IN ALL TOWNSHIP'S ACCOUNTS OR \$.355

May 12, 2010. Former Mayor Fincher sent a letter to the trustees agreeing to \$600,000 for 2011 and re-negotiating a territory for 2012. In Order for the townships to agree with Former Mayor Fincher, the townships would be completely out of any starting cash for the creation of a fire district in the event another territory agreement could be reached. Again, Mayor Fincher wanted to leave the townships with no cash. The whole territory idea was the former Mayor's idea. All of the mayhem was caused by Former Mayor Fincher wanting to control county taxpayer money, leaving the county taxpayers without representation for their tax dollars.

Below is the amount of revenue each township would bring to the table. Revenue is figured as Assessed Valuation divided by per \$100 of assessed value, times the tax rate of each township. We subtracted the maximum amount of cash the DLGF would let each township levy, and finally subtracted the cash balances in each township's accounts. The net result is where we would be today without an agreement. With the exception of Eel Township, townships would be in substantial debt.

Fincher Final \$.355	EEL	NOBLE	CLAY	WASH	Total + Wash	Total - Wash
2011 @\$.355	\$ 154,464.98	\$ 187,288.89	\$ 231,034.41	\$ 239,273.66	\$ 812,061.94	\$ 572,788.28
2012 @\$.355	\$ 150,085.97	\$ 194,906.62	\$ 220,814.76	\$ 249,636.03	\$ 815,443.38	\$ 565,897.35
2013 @\$.355	\$ 138,761.76	\$ 189,868.36	\$ 215,389.96	\$ 266,033.10	\$ 810,053.18	\$ 544,020.08
2014 @\$.355	\$ 133,027.51	\$ 197,074.51	\$ 218,440.56	\$ 276,708.25	\$ 825,250.83	\$ 548,542.58
2011 Max Levy	\$ 109,300.00	\$ 43,894.00	\$ 64,299.00	\$ 63,694.00	\$ 281,187.00	\$ 217,493.00
2012 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 65,538.00	\$ 282,948.00	\$ 217,410.00
2013 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 66,920.00	\$ 284,330.00	\$ 217,410.00
2014 Max Levy	\$ 109,288.00	\$ 43,868.00	\$ 64,254.00	\$ 51,834.00	\$ 269,244.00	\$ 217,410.00
Cash Brought Forward	\$ 312,859.95	\$ 152,000.00	\$ 136,111.15	\$ 137,735.75	\$ 738,706.85	\$ 600,971.10
Total	\$ 173,683.73	\$ (441,640.38)	\$ (492,507.54)	\$ (645,929.29)	\$ (1,408,393.48)	\$ (760,464.19)

\$600,000 All of Twp Reserves or \$.355

Eel Township

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	5/12/2010 Rate \$.355	Diff. from DLGF Levy
Township Reserve Cashed Forward						312,859.95
2011	109,300.00	109,300.00	43,511,262.00	0.251	154,464.98	-45,164.98
2012	109,288.00	109,288.00	42,277,737.00	.2585	150,085.97	40,797.97
2013		109,288.00	39,087,820.00		138,761.76	29,473.76
2014		109,288.00	37,472,537.00		133,027.51	23,739.51
Total approximate amount the township would be in debt:						173,683.74

NOBLE TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	5/12/2010 Rate \$.355	Diff. from DLGF Levy
Township Reserve Cashed Forward						152,000.00
2011	85,000.00	43,894.00	52,757,435.00	.0832	187,288.89	143,394.89
2012		43,868.00	54,903,274.00	.0799	194,906.62	151,038.62
2013		43,868.00	53,484,046.00		189,868.36	146,000.36
2014		43,868.00	55,513,946.00		197,074.51	153,206.51
Total approximate amount the township would be in debt:						(441,640.39)

CLAY TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	5/12/2010 Rate \$.355	Diff. from DLGF Levy
Township Reserve Cashed Forward						136,111.15
2011	88,000.00	64,299.00	65,080,115.00	.0988	231,034.41	166,735.41
2012	73,843.00	64,254.00	62,201,340.00	.1033	220,814.76	156,560.76
2013		64,254.00	60,673,229.00		215,389.96	151,135.96
2014		64,254.00	61,532,552.00		218,440.56	154,186.56
Total approximate amount the township would be in debt:						(492,507.54)

WASHINGTON TOWNSHIP

Budget Year	Certified Budget	Maximum Levy	Assessed Valuation	Tax Rate	5/12/2010 Rate \$.355	Diff. from DLGF Levy
Township Reserve Cashed Forward						137,735.75
2011	81,700.00	63,694.00	67,401,031.00	.0945	239,273.66	175,579.66
2012		65,538.00	70,320,008.00	.0932	249,636.03	184,098.03
2013	72,300.00	66,920.00	74,938,902.00	.0893	266,033.10	199,113.10
2014	72,300.00	51,834.00	77,945,985.00	.0665	276,708.25	224,874.25
Total approximate amount the township would be in debt:						(645,929.29)

CASS COUNTY FIRE DISTRICT'S 2014 BUDGET

Description	Certified Budget	Certified Levy	Assessed Valuation	Tax Rate	Note	Future Rate
Fire Building Debt Fund	\$ 60,026.00	\$ 51,609.00	\$ 154,519,036.00	\$0.0334	This debt ends 2017	\$ 0.41
Emergency Loan Cass Co.	\$ 38,642.00	\$ 36,003.00	\$ 154,519,036.00	\$0.0233	This debt ends 2022	\$ 0.38
Fire General Fund	\$ 633,444.00	\$ 542,362.00	\$ 154,519,036.00	\$0.3510		
Cumulative Fire Fund	\$ 52,647.00	\$ 51,455.00	\$ 154,519,036.00	\$0.0333		
Logansport State Hospital		\$ 59,375.00				
Washington Twp.		\$ 20,000.00				
Certified Shares, Property Tax Replacement Credit.		\$ 140,021.28				
Total	\$ 784,759.00	\$ 900,825.28	\$ 154,519,036.00	\$ 0.44		

CASS COUNTY FIRE DISTRICT'S 2013 BUDGET

Description	Certified Budget	Certified Levy	Assessed Valuation	Tax Rate	Note	Rate Decrease
Fire Building Debt Fund	\$ 60,024.00	\$ 85,051.00	\$ 153,245,095.00	\$0.0555	This debt ends 2017	\$ 0.42
Emergency Loan Cass Co.	\$ 38,642.00	\$ 51,950.00	\$ 153,245,095.00	\$0.0339	This debt ends 2022	\$ 0.38
Fire General Fund	\$ 633,444.00	\$ 533,140.00	\$ 153,245,095.00	\$0.3479		
Cumulative Fire Fund	\$ 52,647.00	\$ 51,031.00	\$ 153,245,095.00	\$0.0333		
Logansport State Hospital		\$ 34,665.00				
Washington Twp.		\$ 20,000.00				
Total	\$ 784,757.00	\$ 775,837.00	\$ 153,245,095.00	\$ 0.47		

CASS COUNTY FIRE DISTRICT'S 2012 BUDGET

Description	Certified Budget	Certified Levy	Assessed Valuation	Tax Rate	NOTE
Eel Township Draw	\$ -	\$ 109,288.00	\$ 42,277,737.00	\$0.2585	CCFD#1 did not levy a budget in 2012 due to an a problem with advertising the budget. The DLGF allowed each of the townships draw from their Fire Fund the same as their 2011 tax draw. The County then loaned the fire district additional sums to meet contract obligations for Cass County Fire District.
Clay Township Draw	\$ 73,843.00	\$ 64,254.00	\$ 62,201,340.00	\$0.1033	
Noble Township Draw	\$ -	\$ 43,868.00	\$ 54,903,274.00	\$0.0799	
Loan from Cass County		\$ 386,420.00			
Logansport State Hospital		\$ 11,875.00			
Washington Township		\$ 20,000.00			
Total	\$ 73,843.00	\$ 635,705.00	\$ 159,382,351.00	\$ 0.44	

CASS COUNTY FIRE DISTRICT'S 2011 BUDGET

Description	Certified Budget	Certified Levy	Assessed Valuation	Tax Rate
Eel Township Draw	\$ -	\$ 109,300.00	\$ 43,511,262.00	\$0.2512
Clay Township Draw	\$ 88,000.00	\$ 64,299.00	\$ 65,080,115.00	\$0.0988
Noble Township Draw	\$ 85,000.00	\$ 43,894.00	\$ 52,757,435.00	\$0.0832
Cash Bal. Forward Eel		\$ 312,859.95		
Cash Bal. Forward Noble		\$ 152,000.00		
Cash Bal. Forward Clay		\$ 136,111.15		
Washington Twp. Contract		\$ 20,000.00		
Total	\$ 173,000.00	\$ 838,464.10	\$ 159,382,351.00	\$ 0.43

Cass County Fire District Revenue

Four Years

\$3,150,831.38



2011

2012

2013

2014

CITY OF LOGANSPOURT LOST REVENUE

\$3,246,627.38



- 2011
- 2012
- 2013
- 2014

CCFD#1 obtained the contract from Washington Twp. LFD contract was \$43,949 per year. CCFD#1 currently gets \$20,000 from Washington Twp, the difference is \$23,949 per year which is added to each years revenue to come up with the estimated revenue loss for the City of Logansport and LFD.

2014 Fire General Budget

TOWNSHIP	CERTIFIED BUDGET	CERTIFIED LEVY	ASSESSED VALUE	TAX RATE
Adams	\$ 27,900.00	\$ 14,434.00	\$ 45,822,718.00	\$ 0.0315
Bethlehem	\$ 41,277.00	\$ 18,290.00	\$ 57,336,056.00	\$ 0.0319
Boone	\$ 14,000.00	\$ 5,134.00	\$ 58,342,083.00	\$ 0.0088
Clinton	\$ 30,000.00	\$ 22,532.00	\$ 57,921,817.00	\$ 0.0389
Deer Creek	\$ 33,600.00	\$ 33,202.00	\$ 64,596,107.00	\$ 0.0514
Harrison	\$ 51,800.00	\$ 29,495.00	\$ 56,721,330.00	\$ 0.0520
Jackson	\$ 25,305.00	\$ 21,951.00	\$ 73,169,351.00	\$ 0.0300
Jefferson	\$ 26,000.00	\$ 16,707.00	\$ 49,282,505.00	\$ 0.0339
Miami	\$ 166,977.00	\$ 197,298.00	\$ 50,292,697.00	\$ 0.3923
Tipton	\$ 33,900.00	\$ 25,410.00	\$ 74,082,957.00	\$ 0.0343
Washington	\$ 72,300.00	\$ 51,834.00	\$ 77,945,985.00	\$ 0.0665
Royal Center	\$ 57,100.00	\$ 19,999.00	\$ 10,946,505.00	\$ 0.1827
CCFD#1	\$ 633,444.00	\$ 542,362.00	\$ 154,519,156.00	\$ 0.3510
Total	\$ 1,213,603.00	\$ 998,648.00	\$ 830,979,147.00	\$ 1.31

2014 Cumulative Funds

TOWNSHIP	CERTIFIED BUDGET	CERTIFIED LEVY	ASSESSED VALUE	TAX RATE
Adams	\$ -	\$ -	\$ 45,822,718.00	\$ -
Bethlehem	\$ 20,000.00	\$ 8,600.00	\$ 57,336,056.00	\$ 0.0150
Boone	\$ 13,000.00	\$ 16,627.00	\$ 58,342,083.00	\$ 0.0285
Clinton	\$ 12,500.00	\$ 11,295.00	\$ 57,921,817.00	\$ 0.0195
Deer Creek	\$ -	\$ -	\$ 64,596,107.00	\$ -
Harrison	\$ 10,000.00	\$ 7,657.00	\$ 56,721,330.00	\$ 0.0135
Jackson	\$ -	\$ -	\$ 73,169,351.00	\$ -
Jefferson	\$ 10,000.00	\$ 8,477.00	\$ 49,282,505.00	\$ 0.0172
Miami	\$ 17,985.00	\$ 15,943.00	\$ 50,292,697.00	\$ 0.0317
Tipton	\$ -	\$ -	\$ 74,082,957.00	\$ -
Washington	\$ -	\$ -	\$ 77,945,985.00	\$ -
Royal Center	\$ -	\$ -	\$ 10,946,505.00	\$ -
CCFD#1	\$ 52,647.00	\$ 51,455.00	\$ 154,519,036.00	\$ 0.0333
Total	\$ 136,132.00	\$ 120,054.00	\$ 830,979,147.00	\$ 0.16

CCCFD#1 Run Report for 2013

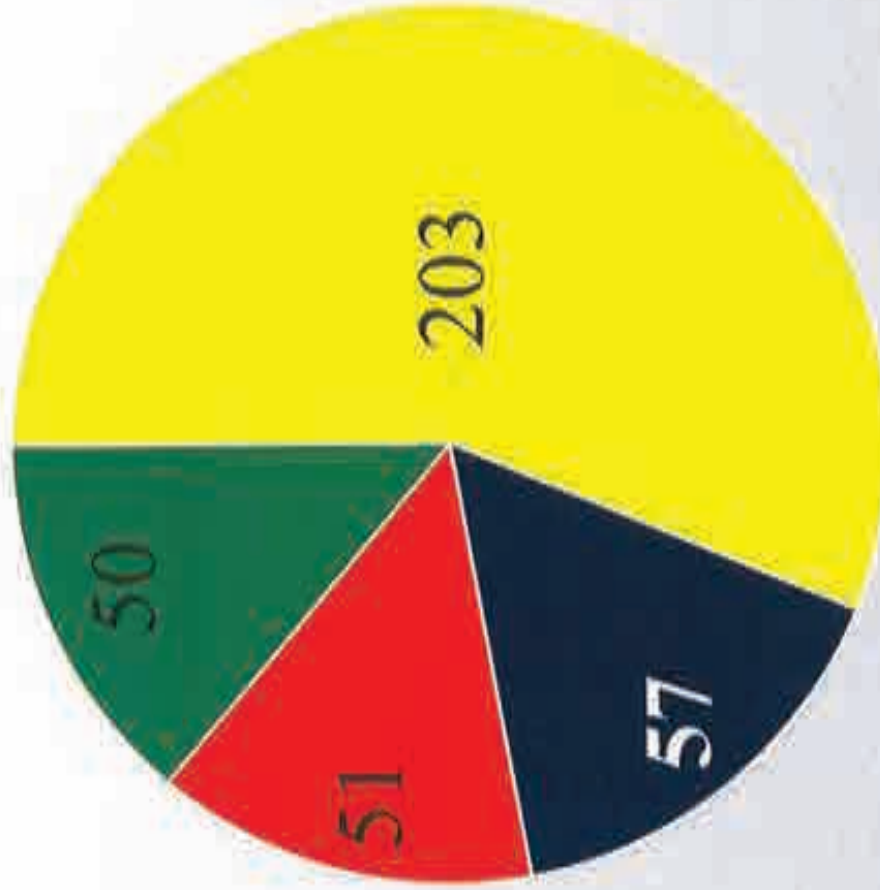
361 RUNS

■ Emergency Medical Assistance

■ Motor Vehicle Accident

■ Fire Calls

■ Other - Logansport State Hospital or assisting other Fire Stations



City of Logansport Proposal #1

Contract for \$400,000

- Contract is for 8 years to 12/31/23
- Contract to go up after 4 years by up to 5%
- City will use all equipment of CCFD#1
- City will provide liability insurance
- City will pay Workman's Comp for CCFD#1 Firemen
- City will maintain equipment of less than \$2,000 in repairs.
- CCFD#1 Men will get paid the same as their current contract (will not have city benefits), but will be supervised by the City (board will have no say as to fire protection services)
- City will purchase fire station. District has to pay for two appraisals.

City of Logansport Proposal #2

Contract for \$350,000

- Contract is for 8 years to 12/31/23
- Contract to go up after 4 years by up to 5%
- City will use all equipment of CCFD#1
- City will provide liability insurance.
- City will maintain equipment of less than \$2,000 in repairs.
- City will purchase fire station. District has to pay for two appraisals.

Contract Proposal #1		Contract Proposal #2		Comparison	
Year	Contract Amt. 5% Increase	Year	Contract Amt. 5% Increase	NWFP	#1 #2
2015	\$ 400,000.00 \$ -	2015	\$ 350,000.00 \$ -	\$ 590,000.00	\$ 400,000.00 \$ 350,000.00
2016	\$ 400,000.00 \$ -	2016	\$ 350,000.00 \$ -	Difference	\$ 190,000.00 \$ 240,000.00
2017	\$ 400,000.00 \$ -	2017	\$ 350,000.00 \$ -	% of Difference	32% 41%
2018	\$ 400,000.00 \$ -	2018	\$ 350,000.00 \$ -	The city indicated in a public forum that they were passing along a savings of 5% totaling \$453,000 for the taxpayers of Ecé, Nobis, and Clay. Contract #1 would be only \$190,000 savings and Contract two would only be a \$240,000 savings. By 2023 the savings difference for Contract #1 would be \$79,487.37 and Contract #2 would be \$143,301.45, meaning the city requested contract <small>increases</small>	
2019	\$ 420,000.00 \$ 21,000.00	2019	\$ 367,500.00 \$ 18,375.00		
2020	\$ 441,000.00 \$ 22,050.00	2020	\$ 385,875.00 \$ 19,293.75		
2021	\$ 463,050.00 \$ 23,152.50	2021	\$ 405,168.75 \$ 20,258.44		
2022	\$ 486,202.50 \$ 24,310.13	2022	\$ 425,427.19 \$ 21,271.56		
2023	\$ 510,512.63 \$ 25,525.63	2023	\$ 446,698.55 \$ 22,334.93		

- The taxpayers of Eel, Noble, and Clay are paying a higher tax rate than other townships. The old saying, "you get what you pay for," leads the Board of Trustees of CCFD#1 to consider the county taxpayers of Eel, Noble, and Clay Townships and provide them with the protection they are paying for. If county taxpayers are paying tax dollars to the City of Logansport, then the taxpayers should have a say in the protection that is being provided.
- The City of Logansport has 10 less men working for them than in 2010. The District is more than willing to work side by side with the City in assisting each other through mutual aid without the need to change for services rendered.
- Since the county taxpayer is paying an increased amount for fire service, they should have a say as to how the department is operated. It should not be up to another taxing unit to decide the operations and ultimately it should not be up to one person to control everything. Currently, Cass County Fire District's Board of Trustees controls how the contractor provides services. The Board makes up one vote from each township.
- The District has developed a good working relationship with New Waverly Fire. New Waverly Fire Department has been supportive of the Board of Trustees in assisting Cass County Fire District in obtaining its final goal of hiring firemen and sustaining the station. We want to continue that relationship and further contract for dual coverage in the future. The more individuals that work together, the more lives can be saved.
- After spending 1.7 million dollars creating a fire station, it should never be sold. Long term goals should be set regarding how to continue to build the station given the higher tax dollars the townships are paying to benefit the townships now and in the future. If the District considered selling the station in the City, the current appraised value is significantly less than what is owed. The Board of Trustees cannot give away something the taxpayers of the county have worked the last four years to build. It would be fiscally irresponsible now and it would be fiscally irresponsible in the future. Selling it would only cause the District to be at the mercy of another taxing unit in the future if contract relationships did not work out. A long term plan for fire protection needs formulated.
- Volunteer fire departments struggle everyday. Volunteer firemen are equally qualified as the paid firemen of Logansport Fire Department and Cass County Fire District. They are required to hold the same certifications. The District owes it to our county volunteer fire departments to continue the relationship through further contracting. The Coile Harbwood fire is a prime example of how desperately our county needs volunteer firemen and should come up with a plan to expand their recruitment county-wide. Volunteer firemen in our county, state and across the nation are critically low. CCFD#1 should develop a plan to train volunteers in our townships.
- CCFD#1 will not enter into long term contracts with any contract provider. Laws change, assessed valuations change and the District will not get itself into a position ever again where they cannot afford fire protection. A long-term contract with another taxing unit is not beneficial in working towards the goals that were set forth by our legislative and fiscal bodies.
- CCFD#1 wants to continue to control what is in the best interest of the taxpayers of Eel, Noble, and Clay. It will never allow another taxing unit control how fire protection is provided to the taxpayers of Eel Noble and Clay.
- There are so many unknown costs with fire equipment, retirement accounts, health insurance etc. CCFD#1 wants certainties. Again, the district wants to have a say in the management of fire protection. The maintenance of CCFD#1's equipment should continue to be overseen by the Board of Trustees, not another taxing unit.
- Cass County Fire District #1 does not want to change how the station operates. If the District should ever contract with the city, the District will want assurances that the same men will continue to run our fire station, just as New Waverly Fire ensures it is being operated correctly and runs are being dispatched from our station.

- It is not in the best interest of CCFD#1 to have the City pay the firemen of our fire station a lesser wage and be expected to work side by side with someone else who is being provided healthcare and pensions.
- In 2015, Board of Trustees will hire a grant writer to actively seek grants that align with the District's long-term goals.
- In 2015, Board of Trustees will develop a strategy for improving the existing fleet of fire apparatus.
- The long-term goal of Cass County Fire District is to hire our own fire-fighters. With the help of New Waverly Fire Department, we will be on track to do this by contract year 2016.
- 2016 will also mark the last year we will have to engage the Indiana Bond Bank in advancing our June tax draw in order to pay for expenses from January to June. The District will finally have enough in their account to run the taxing unit smoothly.
- In the fall of 2016, it is the goal of the Board of Trustees to develop a training center for volunteer fire-fighters. The Board would like the first class to be a minimum of 15 volunteers and train side by side with the paid fire-fighters of the District. The Board of Trustees would like to add a minimum of 15 additional volunteer firefighters every other year thereafter. Once an adequate number of volunteer firefighters are trained, we hope to have the station staffed part-time and have volunteers on call for off hours by the year 2022.
- By 2017, the Cass County Fire District's fire station will be paid off. A Long-term capitol project will be to build a training facility for county volunteer firemen and to find private donors to aid in offsetting the cost of the building and educational materials. Taxpayers will go from paying \$0.44 (cents) per \$100 of assessed valuation to a total tax rate of \$0.41 (cents) per \$100 of assessed valuation.
- By the end of 2022, the loan from the Cass County Council will be paid off and the taxpayer's tax rate will go from paying \$0.41 (cents) per \$100 of assessed valuation to \$.38 (cents).
- We want to thank Mayor Franklin for offering a solution to Cass County Fire District. The fact is the Board costs remain the same, we will still continue to contract with volunteer fire departments for secondary coverage, there is still a building debt, and there is still an emergency loan debt. Through the District could potentially save money in 2015, our long-term goal of hiring men directly will go into effect in 2016. With only one more contract year until we reach our goal, we want to assume business as usual and keep our current contractor New Waverly Volunteer Fire Department. Former Mayor Fincher was fiscally irresponsible to the taxpayers of the City of Logansport by eliminating a 53 year tradition with the townships. As you can see by looking at the numbers in this power point, common ground could have been found if Former Mayor Fincher did not dictate an "all or nothing" stance. His goal was nothing more than control and using the backs of the county taxpayers to fund the city's loss of revenue due to property tax caps. It is unfortunate, but the townships cannot place themselves in an "all or nothing" scenario again. It is our hope to foster a relationship of unity and build our future fire-station working in unity with Logansport Fire Department. People's safety and lives depend on it.

- It is Cass County Fire District's final hope that other taxing units see the benefits of a flat tax rate for every homeowner across the board. We would like to see other units join.
- Unlike the Fire Territory that was up for consideration in 2010, the Fire District is very difficult to dissolve. It is now out of the hands of the Mayor and the Trustees of each township. None of these individuals can change the District's creation. The District and fire protection are finally in the hands of the taxpayers of Eel, Noble, and Clay.
- The legislative body (Cass County Commissioner) and the fiscal body (Cass County Council) will continue to consult with the Cass County Fire District's Board of Trustees to ensure the taxing unit is running efficiently and effectively and properly answering to the taxpayers of Eel, Noble and Clay Townships in which they serve.
- The Board recently consulted with the Department of Local Government Finance (DLGF) and asked if the townships of Eel, Noble and Clay could re-levy a new fire tax rate in the event the Fire District was dissolved. The DLGF has stated the townships would go back to their original levy plus growth factor. The combined amount would be a little over \$218,000. As you can see, the townships still could not levy enough tax money to pay what the city continues to want for fire protection from Eel, Noble, and Clay. With that in mind, the Board has no recourse but to continue and build upon what has already been created. Going back to the drawing board is not an option.

REFERENCES

All information and quotes were obtained by public sources to include:

1. Pharos Tribune
2. Paid Invoices
3. Indiana Gateway
4. The Department of Local Government & Finance
5. Personal letters to and from the trustees and former Mayor Fincher.
6. Minutes from Logansport City Council
7. Minutes from Cass County Commissioners
8. Financial Analysis for Proposed Fire Territory prepared by Umbaugh & Associates.
9. Run Reports from Cass County Fire District #1
10. Accounting from Deposits of Cass County Fire District #1
11. Strategic Financial Plan and Analysis provided by Peters Municipal consultants.
12. Proposals submitted by the City of Logansport