

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT
OF
TOWN OF CUMBERLAND
MARION AND HANCOCK COUNTIES, INDIANA
January 1, 2014 to December 31, 2016



FILED
02/22/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Grace Heck (Vacant) Erica Salmon	01-01-14 to 11-28-14 11-29-14 to 11-30-14 12-01-14 to 12-31-19
President of the Town Council	Joe Siefker Anna Pea	01-01-14 to 12-31-16 01-01-17 to 12-31-17
Director of Utilities	Steve Yagelski	01-01-14 to 11-17-17
Director of Department of Public Works	Benjamin Lipps	11-18-17 to 12-31-17
Town Manager	Andrew Klinger (Vacant) April Fisher	01-01-14 to 09-11-15 09-12-15 to 12-27-15 12-28-15 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDIANAPOLIS, INDIANA 46204-2769

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TO: THE OFFICIALS OF THE TOWN OF CUMBERLAND,
MARION AND HANCOCK COUNTIES, INDIANA

This report is supplemental to our examination report of the Town of Cumberland (Town), for the period from January 1, 2014 to December 31, 2016. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statements Examination Report of the Town, which provides our opinion on the Town's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

January 24, 2018

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CLERK-TREASURER
TOWN OF CUMBERLAND

CLERK-TREASURER
TOWN OF CUMBERLAND
EXAMINATION RESULTS AND COMMENTS

ANNUAL FINANCIAL REPORT

A similar comment also appeared in prior Reports B45033 and B45040, entitled *ANNUAL FINANCIAL REPORT*.

The Town did not have an effective internal control in place over preparation and submission of the Annual Financial Report (AFR). The AFR for 2014 and the first 11 months of 2015 did not include activity for the Town Court, which resulted in the following understatements:

- 2014:
 - Beginning Balance \$ 5,912
 - Receipts 59,760
 - Disbursements 44,714
 - Ending Balance 20,958

- 2015:
 - Receipts \$ 48,834
 - Disbursements 69,792

Beginning in December 2015 and through the end of 2016, activity for the Town Court was recorded in the Court Costs fund.

Adjustments to the financial statements were proposed, accepted by the Town, and made to the financial statements.

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

CLERK-TREASURER
TOWN OF CUMBERLAND
EXAMINATION RESULTS AND COMMENTS
(Continued)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

BANK ACCOUNT RECONCILIATIONS

A similar comment also appeared in prior Report B45040, entitled *BANK ACCOUNT RECONCILIATIONS - COMBINED BANK RECONCILIATION*.

The Town did not have an effective internal control in place over preparation of the monthly bank account reconciliations. Depository reconciliations of the fund balance to the bank account balances were conducted; however, the reconciliations did not all balance. The Town had multiple bank accounts, thus several reconciliations. The schedule below details the following differences:

<u>Bank Reconcilement</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Town Funds	\$ (3,046)	\$ 1,713	\$ 3,076
Sewer Utility Funds	(3,470)	(500)	-
Water Utility Funds	(1,057)	-	-
Payroll Fund	12,166	-	-
Self Insurance Fund	(51)	-	-
General Project Fund	81	81	-
Total Cash Long/(Short)	<u>\$ 4,623</u>	<u>\$ 1,294</u>	<u>\$ 3,076</u>

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."



1/30/2018

State Board of Accounts
302 West Washington Street
Room E 418
Indianapolis, IN 46204
Johnson, Brett BreJohnson@sboafe.IN.gov

OFFICIAL RESPONSE

Town of Cumberland examination results and comments for the years 2014, 2015 & 2016.

ANNUAL FINANCIAL REPORT – 2014, 2015 & 2016

Going forward, Management will account for court receipts and disbursements exclusively through the Odyssey Court software program. Receipts and disbursements will be added as a separate line on the Annual Report after the general accounting software upload is complete.

BANK ACCOUNT RECONCILIATION – 2014, 2015 & 2016

The Examiners found bank account reconciliations that did not balance. The primary reason for the out of balance in 2015 and 2016 were related to the Court Deposits that were made in the General Fund. Management will make every effort to reconcile all accounts each month with no overages or shortages. Internal control policies adopted in late 2016 require the Clerk Treasurer to present a revenue report to a designated member of the Audit Committee.

COMPENSATION AND BENEFITS –

Please see response submitted by Town Council.

CLERK-TREASURER
TOWN OF CUMBERLAND
EXIT CONFERENCE

The contents of this report were discussed on January 24, 2018, with Erica Salmon, Clerk-Treasurer, and April Fisher, Town Manager.

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TOWN COUNCIL
TOWN OF CUMBERLAND

TOWN COUNCIL
TOWN OF CUMBERLAND
EXAMINATION RESULT AND COMMENT

COMPENSATION AND BENEFITS

In 2016, compensation and benefits were not always supported by the salary ordinance.

Utility employees were paid a vehicle earnings stipend on their check. The stipend was not approved by the Town Council or included in a salary ordinance.

Police Officers were paid a uniform allowance. The uniform allowance was not approved by the Town Council or included in the salary ordinance.

Three employees were not paid the stipends disclosed in the salary ordinance. The stipend was in the salary ordinance.

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Response to State Board of Accounts' "Examination Result and Comment" for the Town Council of the Town of Cumberland

Utility Employee Vehicle Earnings Stipend

Each utility operator and maintenance tech is issued a take home town vehicle to drive to and from work due to the on-call nature of their work. Per the employee handbook they are prohibited from using the vehicles for anything other than their official duties.

Due to the benefit of using this vehicle utility employees have historically been given a \$30 per paycheck stipend so they could be taxed on this benefit. However, there is also a \$30 vehicle deduction included on each paycheck, so they are not actually receiving any additional money. The \$30 stipend is there simply so the benefit may be taxed.

After speaking with our town attorney we have concluded the following: Since these employees are prohibited from using the vehicle for anything other than official duties the stipend and deduction are actually not needed. We will discontinue this practice.

Police Officer Uniform allowance

Our police officers receive an annual \$800 uniform allowance. This was due to an ordinance passed by the Town Council which amended the employee handbook in 2010 (See attached Ordinance No. 2010-1). As the employee handbook was revised in future years this section was inadvertently left out. Additionally, for some reason the uniform allowance was not included in the salary ordinance. We have addressed this issue by amending the salary ordinance to include the uniform allowance (See attached Ordinance No. 2018-01, Section 6).

Unpaid Employee Stipends

It was decided in 2014 to not raise the base pay of certain position for 2015 and to give stipends instead (See attached Ordinance No. 2014-16). When determining raises for 2016 the continuation of this stipend policy was determined to be overly burdensome so those positions were returned to receiving normal raises on their base pay in the same matter as other employees; however, removing the stipend provision from the salary ordinance was overlooked (See attached Ordinance No. 2015-23). It was never the intent of the Council to give these positions both raises on their base pay and stipends for 2016.

SIGNED:



Cumberland Town Council President, Anna Pea

1-31-18
DATE

**TOWN OF CUMBERLAND
ORDINANCE NO. 2010-1**

**AN ORDINANCE OF THE CUMBERLAND TOWN COUNCIL AMENDING
CERTAIN PROVISIONS OF THE EMPLOYEE HANDBOOK**

WHEREAS, §0003-32-01 provides that the Employee Handbook shall serve as the Town's primary rules with respect to most matters pertaining to town employees and to some matters pertaining to elected and appointed town officials;

AND WHEREAS, the current town version of the Employee Handbook became effective October 1, 2007;

AND WHEREAS, Police Chief Michael Crooke has requested that certain changes be made to the Employee Handbook regarding accrual of vacation days, the maximum hours of accumulated compensatory time, and uniform allowances for employees of the Police Department;

AND WHEREAS, the requested amendments will allow for the more efficient operation of the Police Department and improve public safety;

AND WHEREAS, it is in the best interests of the citizens of Cumberland that the Employee Handbook be amended as requested by the Police Chief.

IT IS, THEREFORE, ORDAINED AS FOLLOWS:

1. **Section 1. Accrual of Vacation Days:** The Town's policy regarding the accrual of vacation days shall be amended to read as follows:

"Vacations

All full time employees, after six (6) months of continuous employment, are entitled to vacation days provided in this section. Except for employees just completing their first year of continuous employment, vacation time vests only upon the yearly anniversary date of their full-time employment. Upon completion of six (6) months of continuous employment full time employees are entitled to two (2) of the ten (10) days of vacation that are attributable to completion of their first year of employment.

Employees hired after January 1, 1995 shall receive vacation days based on one of the following:

- After one (1) year of employment, ten (10) days of vacation.

- After ten (10) years of employment, fifteen (15) days of vacation.
- After twenty (20) years of employment, twenty (20) days of vacation.

Employees hired prior to January 1, 1995 shall receive vacation days based on one of the following:

- After one (1) year of employment, ten (10) days of vacation.
- After five (5) years of employment, fifteen (15) days of vacation.
- After fifteen (15) years of employment, twenty (20) days of vacation.

Full time employees may use vacation time only with the approval of their supervisor. Vacation can be denied or restricted during "peak" times as deemed necessary by an employee's supervisor.

Hourly employees shall be paid for vacation time based on the regular hourly rate of compensation they are earning at the time the vacation is used.

Employees may not use vacation and work for the Town during the same time period (e.g. – employees may not receive their vacation pay in addition to regular pay in lieu of taking the vacation time off).

Vacations can be used immediately at the beginning of the year. If the employee voluntarily or involuntarily terminates employment during the year and has taken more of their vacation time than they have accrued, the amount taken above the accrual will be deducted, to the extent possible, from their final paycheck. If the employee has taken less than the vacation time they have accrued, payment will be made for the balance of accrued but unused vacation.

And employee must take any portion or all of the allowed vacation up to as maximum of two (2) weeks, during the calendar year subject to the approval of the Supervisor. No accrued but unused vacation balance will be carried forward to the next calendar year, except as noted below.

Employees who have not been allowed to use vacation because the needs of the Town required them to be at work may have their unused vacation carried over to the following year with the approval of the Town Manager or the Clerk-Treasurer. The carried over vacation must be used by June 30th of the following year. Up to five (5) days of vacation carry-over remaining on June 30th will be paid to the employee at their current rate. Any remaining vacation will be forfeited.

Employees of the Police Department shall accrue on January 1st of each year rather than the anniversary date as provided above for the other employees of the Town. Otherwise, the employees of the Police Department shall have the same vacation benefits as other employees of the Town."

2. Section 2. Compensatory Time: The Town's policy regarding the maximum permissible accumulated compensatory time shall be amended by changing the last paragraph of the Overtime section to read as follows:

“Employees who use compensatory time as part of their regular work week must record the hours on their time sheet and have it authorized by their supervisor or Department Head. Compensatory time cannot be used to exceed the employee’s regularly scheduled hours worked in a pay period. Employees can accrue a maximum of 40 hours total of compensatory time at any given time, except for employees of the Police Department who may accrue a maximum of 200 hours of compensatory time.”

3. **Section 3. Uniforms:** The Town’s policy regarding uniform allowances shall be amended as follows:

“Uniforms

(A) Town Employees. If necessary, employees, other than employees of the Police Department, required to wear uniforms shall keep, maintain and wear said uniforms as specified by their supervisor and approved by the Town Council as a result of the annual budget process. Said uniform is not to be worn off duty except when expressly authorized. If the uniform can be worn as street wear, such as a shirt with a torn logo, then per IRS guidelines, it must be taxed as wages. Employees will be reimbursed up to \$120.00 annually for the purchase of work boots. An annual allowance of up to \$200.00 per employee will be provided to each to replace clothing items. Employees who have received their annual allowances and need to replace any uniform clothing due to work related damage may submit a request for replacement to their supervisor.

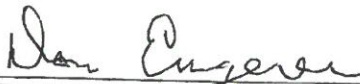
(B) Police Employees: Full-time uniformed officers of the Police Department who have three (3) years of service to the Department shall be entitled to a clothing allowance in the amount of \$800.00. This allowance shall be paid annually. All such officers shall comply with all general orders, rules and regulations of the Department regarding such uniforms in order to be eligible for this allowance.”

4. **Section 4. Applicability:** The Employee Handbook applies to all employees of the Town. Special rules may apply to members of the Police Department pursuant to the Standing Orders or rules of the Police Department, but all of the policies contained in the handbook, *including but not limited to policies concerning overtime and compensation*, apply to members of the Police Department unless the handbook specifically exempts the employees or provides otherwise.

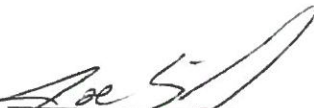
5. **Section 5. Effective Date:** This ordinance shall be effective February ____, 2010.

Adopted this 3rd day of February, 2010.

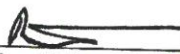
A Majority of the Town Council



Don Engerer, President



Joe Siefker, Vice President



Brian Gritter, Council Member



Nicole Bell, Council Member

Mark Reynold, Council Member

ATTEST:



Grace Heck, Clerk-Treasurer
Town of Cumberland

ORDINANCE NO. 2018-01

AMENDING ORDINANCE 2017-32 ESTABLISHING TOWN HOLIDAYS, SALARIES, WAGES, AND OTHER COMPENSATION FOR THE YEAR 2018

BE IT ORDAINED BY THE TOWN COUNCIL OF CUMBERLAND, INDIANA, THAT:

SECTION 1: SALARIES AND WAGES.

The compensation to be paid to Town elected officials, appointed officials and employees in 2018 shall be as follows:

POSITION TITLE	SALARY (annually unless noted)
Town Council President	\$10,270
Town Council Vice President	\$9,770
Town Council Members	\$9,270
Town Judge	\$15,000
Clerk-Treasurer	\$55,923
Deputy Clerk-Treasurer	Not to exceed \$20.01 per hour
Temporary/Seasonal - Clerk-Treasurer's Office	Not to exceed \$15.61 per hour
Town Manager	\$79,969
Exec. Assistant/ Special Projects Coordinator	Not to exceed \$19.25 per hour
Part time Custodian	Not to exceed \$10.40 per hour
Assistant Town Manager	\$73,000
Intern – Admin	Not to exceed \$12.00 per hour
Director of Public Works	\$68,500
Deputy Director of Public Works	\$57,000
Utility Operator	Not to exceed \$30.91 per hour
Utility Laborer – Part time	Not to exceed \$14.57 per hour
Utility Billing Clerk	Not to exceed \$15.00 per hour
Utility Office Assistant/ MS4 Technician	Not to exceed \$17.75 per hour
Utility Maintenance Tech	Not to exceed \$22.44 per hour
Street Laborer	Not to exceed \$15.00 per hour
Grounds Seasonal	\$10.00 per hour
Chief of Police	\$73,836
Deputy Marshals/Police Officers (full-time)	Not to exceed \$27.15 per hour
Police Officer, Temporary	Not to exceed \$27.00 per hour
Police Officer Rank – Commander	\$5,000 annually in addition to base pay
Police Officer – FTO	\$2,500 annually in addition to base pay
Police Officer – Supervisor	\$2,000 annually in addition to base pay
Police Officer – Corporal	\$1,500 annually in addition to base pay
Police Dispatcher	Not to exceed \$15.30 per hour
Police Admin	Not to exceed \$15.30 per hour
Plan Commission Chairperson	\$125 per meeting attended
Plan Commission Members	\$100 per meeting attended
Board of Zoning Appeals	\$50 per meeting attended
Storm water Board	\$100 per meeting attended

Sanitary Sewer Board Members	\$100 per meeting attended
Parks Advisory Council Chairperson	\$100 per meeting attended
Parks Advisory Council Members	\$75 per meeting attended
Police Officer Grant Projects	Not to exceed \$55 per hour
Board of Metropolitan Police Commissioners	\$100 per meeting attended

Unless otherwise indicated above:

- a. Compensation paid employees shall be determined by Town Council and based on available appropriated funds. The Town Council may make changes in the compensation of employees by amending the Salary Ordinance at any time.
- b. The amount an individual may receive in performance bonuses may not exceed \$500.00 per calendar year, unless the Town Council determines that additional awards are warranted.
- c. Compensation for Town employees and the Clerk-Treasurer shall be made on a bi-weekly basis, for all members of the Town Council and the town Judge on a monthly basis, and for all other members of boards and commissions on a quarterly basis.

SECTION 2: EMPLOYEE CONTRIBUTION TO INSURANCE: The amount for employee contributions to medical insurance and other benefits will be determined annually by the Town Council.

SECTION 3: HOLIDAYS:

Dates designated as paid Town Holidays for 2018:

- | | | |
|-----|-----------------------|-----------------------------|
| 1. | Monday, January 1 | New Year's Day |
| 2. | Monday, January 15 | Martin Luther King Jr. Day |
| 3. | Monday, February 19 | President's Day |
| 4. | Friday, March 30 | Good Friday |
| 5. | Tuesday, May 8 | Primary Election Day |
| 6. | Monday, May 28 | Memorial Day |
| 7. | Wednesday, July 4 | Independence Day |
| 8. | Monday, September 3 | Labor Day |
| 9. | Tuesday, November 6 | General Election Day |
| 10. | Monday, November 12 | Observance of Veteran's Day |
| 11. | Thursday, November 22 | Thanksgiving Day |
| 12. | Friday, November 23 | Day after Thanksgiving Day |
| 13. | Monday, December 24 | Christmas Eve |
| 14. | Tuesday, December 25 | Christmas Day |
| 15. | Monday, December 31 | New Year's Eve |

Employees will be paid for hours worked on holidays as provided for in Section 6.04 of the Employee Handbook.

SECTION 4: VACATION AND ATTENDANCE INCENTIVE PAY, LONGEVITY PAY AND OTHER BENEFITS

Employees receive paid vacation days, attendance incentive pay and other benefits as provided for in the Employee Handbook.

SECTION 5: ON-CALL AND EMERGENCY DUTY PAY

On-Call Pay

Non-exempt who are on-call will receive an additional compensation of \$10 for every day they are on-call. Employees who are on-call must stay within such a distance of Town which would allow them to be able to Town in under 60 minutes. Any calls received by an on-call employee must be answered within 10 minutes. Any employees who are on-call cannot drink while on-call, or take medications while on-call which would affect their ability to respond.

Call-Out Pay

Non-exempt employees who are called in by a supervisor outside of regular work hours when not scheduled will be paid a minimum of two (2) hours. The amount of time an employee is compensated for under this policy shall include drive-time.

SECTION 6: UNIFORM ALLOWANCE

All full-time, sworn police officers who shall be entitled to a clothing allowance in the amount of \$800 in the first calendar year after reaching three (3) years of service. This allowance shall be paid annually during the month of January. All such officers shall comply with all general orders, rules and regulations of the Department regarding such uniforms in order to be eligible for this allowance.

SECTION 7: PRIOR SALARY ORDINANCES

Upon this Ordinance becoming effective, all parts of all prior salary ordinances that have not previously been repealed or replaced, are hereby repealed.

SECTION 8: EFFECTIVE DATE

This Ordinance shall be in full force and effective upon passage.

ADOPTED THIS 3rd DAY OF January 2018.




Anna Pea, President



Joe Siefker, Vice President


Nicole Bell, Council Member

Brian Gritter, Council Member



Ordinance 2018-01 3

Aaron Cutshaw, Council Member

ATTEST:

Erica Salmon, Clerk-Treasurer
Town of Cumberland

ORDINANCE NO. 2014-16

**AN ORDINANCE ESTABLISHING TOWN HOLIDAYS, SALARIES,
WAGES, AND OTHER COMPENSATION FOR THE YEAR 2015**

BE IT ORDAINED BY THE TOWN COUNCIL OF CUMBERLAND, INDIANA, THAT:

SECTION 1: SALARIES AND WAGES.

The compensation to be paid to Town elected officials, appointed officials and employees in 2015 shall be as follows:

POSITION TITLE	SALARY (annually unless noted)
Town Council President	\$10,270
Town Council Vice President	\$9,770
Town Council Members	\$9,270
Town Judge	\$15,000
Clerk-Treasurer	\$52,698
Deputy Clerk-Treasurer	\$50,655
Temporary/Seasonal - Clerk-Treasurer's Office	Not to exceed \$18.00 per hour
Town Manager	\$72,167
Executive Assistant	\$17.37 per hour
Part time Custodian	Not to exceed \$10.00 per hour
Director of Planning and Development	\$65,467
Intern – Planning	Not to exceed \$9.00 per hour
Intern – Parks	Not to exceed \$9.00 per hour
Director of Public Works	\$91,111
Utility Operator II	\$28.57 per hour
Utility Operator I	\$20.88 per hour
Utility Laborer – Part time	\$14.83 per hour
Storm Water MS4 Technician	Not to exceed \$18.00 per hour
Street Supervisor	\$38,760
Street Laborer I	Not to exceed \$12.24 per hour
Full Time Temporary Street Laborer	Not to exceed \$11.00 per hour
Street Laborer II	Not to exceed \$11.00 per hour
Seasonal Laborers	Not to exceed \$10.00 per hour
Town Marshal/Chief of Police	\$68,239
Deputy Marshals/Police Officers (full-time)	Within the range of \$14.50 to \$28 per hour
Police Officer, Temporary	Not to exceed \$27.00 per hour
Police Dispatcher	Not to exceed \$15 per hour
Police Officer Rank – Major	\$2,000 annually in addition to base pay
Police Officer Rank – Shift Commander	\$1,500 annually in addition to base pay
Police Officer Rank – Lieutenant	\$500 annually in addition to base pay
Police Officer Rank – Sergeant	\$400 annually in addition to base pay
Police Officer Rank – Corporal	\$200 annually in addition to base pay
Plan Commission Chairperson	\$125 per meeting attended
Plan Commission Members	\$100 per meeting attended

Board of Zoning Appeals	\$50 per meeting attended
Stormwater Board	\$100 per meeting attended
Sanitary Sewer Board Members	\$100 per meeting attended
Parks Advisory Council Chairperson	\$100 per meeting attended
Parks Advisory Council Members	\$75 per meeting attended
Police Officer Grant Projects	Not to exceed \$55 per hour

Unless otherwise indicated above:

- a. Compensation paid employees shall be determined by Town Council and based on available appropriated funds. The Town Council may make changes in the compensation of employees by amending the Salary Ordinance at any time.
- b. The amount an individual may receive in performance bonuses may not exceed \$500.00 per calendar year, unless the Town Council determines that additional awards are warranted.
- c. Compensation for Town employees and the Clerk-Treasurer shall be made on a bi-weekly basis, for all members of the Town Council on a monthly basis, and for all other members of boards and commissions on a quarterly basis.
- d. The Town Council approves a one-time stipend to be paid in twenty-six installments on the same dates as regular payroll for the employees in the following positions:

POSITION TITLE	ANNUAL STIPEND (paid in 26 installments)
Deputy Clerk-Treasurer	\$1,012.75
Director of Public Works	\$1,822.22
Town Marshal/Chief of Police	\$1,364.72
Utility Operator II	\$1,188.51

SECTION 2: EMPLOYEE CONTRIBUTION TO INSURANCE: The amount for employee contributions to medical insurance and other benefits will be determined annually by the Town Council.

SECTION 3: HOLIDAYS:

Dates designated as paid Town Holidays for 2015:

- | | | |
|-----|------------------------|----------------------------|
| 1. | Thursday, January 1 | New Year's Day |
| 2. | Monday, January 19 | Martin Luther King Jr. Day |
| 3. | Monday, February 16 | President's Day |
| 4. | Friday, April 3 | Good Friday |
| 5. | Monday, May 25 | Memorial Day |
| 6. | Friday, July 3 | Independence Day |
| 7. | Monday, September 7 | Labor Day |
| 8. | Wednesday, November 11 | Veteran's Day |
| 9. | Thursday, November 26 | Thanksgiving Day |
| 10. | Friday, November 27 | Day after Thanksgiving Day |
| 11. | Thursday, December 24 | Christmas Eve |
| 12. | Friday, December 25 | Christmas Day |
| 13. | Thursday, December 31 | New Year's Eve |

SECTION 4: VACATION AND ATTENDANCE INCENTIVE PAY, AND OTHER BENEFITS

Employees receive paid vacation days, attendance incentive pay and other benefits as provided for in the Employee Handbook.

SECTION 5: PRIOR SALARY ORDINANCES

Upon this Ordinance becoming effective, all parts of all prior salary ordinances that have not previously been repealed or replaced, are hereby repealed.

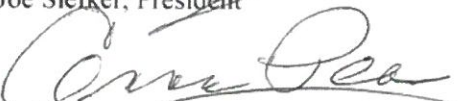
SECTION 6: EFFECTIVE DATE

This Ordinance shall be in full force and effective on January 1, 2015.

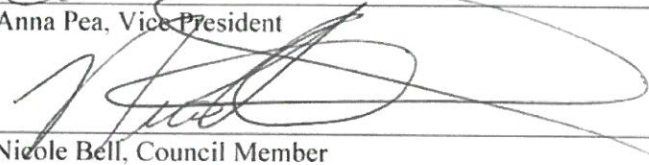
ADOPTED THIS ____ OF OCTOBER 2014.



Joe Siefker, President



Anna Pea, Vice President




Nicole Bell, Council Member



Brian Gritter, Council Member



Mark Reynold, Council Member

ATTEST:


Grace Heck, Clerk-Treasurer
Town of Cumberland

ORDINANCE NO. 2015-23

**ESTABLISHING TOWN HOLIDAYS, SALARIES,
WAGES, AND OTHER COMPENSATION FOR THE YEAR 2016**

BE IT ORDAINED BY THE TOWN COUNCIL OF CUMBERLAND, INDIANA, THAT:

SECTION 1: SALARIES AND WAGES.

The compensation to be paid to Town elected officials, appointed officials and employees in 2016 shall be as follows:

POSITION TITLE	SALARY (annually unless noted)
Town Council President	\$10,270
Town Council Vice President	\$9,770
Town Council Members	\$9,270
Town Judge	\$15,000
Clerk-Treasurer	\$53,752
Deputy Clerk-Treasurer	\$40,000
Temporary/Seasonal - Clerk-Treasurer's Office	Not to exceed \$15.00 per hour
Town Manager	\$73,500
Executive Assistant	\$17.72 per hour
Part time Custodian	Not to exceed \$10.00 per hour
Director of Planning and Development	\$66,776
Intern – Admin	Not to exceed \$12.00 per hour
Director of Utilities	\$94,755
Utility Operator II	\$29.71 per hour
Utility Operator I	\$21.30 per hour
Utility Laborer – Part time	\$15.13 per hour
Utility Billing Clerk	Not to exceed \$12.56 per hour
Utility Office Assistant	Not to exceed \$14.28 per hour
Storm Water MS4 Technician	Not to exceed \$18.36 per hour
Street Superintendent	\$44,635
Street Laborer I	Not to exceed \$11.22 per hour
Street Laborer II	Not to exceed \$11.22 per hour
Street Laborer III	Not to exceed \$11.00 per hour
Street Laborer IV	Not to exceed \$11.00 per hour
Town Marshal/Chief of Police	\$70,969
Deputy Marshals/Police Officers (full-time)	Within the range of \$16.16 to \$28 per hour
Police Officer, Temporary	Not to exceed \$27.00 per hour
Police Dispatcher	Not to exceed \$14.14 per hour
Plan Commission Chairperson	\$125 per meeting attended
Plan Commission Members	\$100 per meeting attended
Board of Zoning Appeals	\$50 per meeting attended
Storm water Board	\$100 per meeting attended
Sanitary Sewer Board Members	\$100 per meeting attended
Parks Advisory Council Chairperson	\$100 per meeting attended

Parks Advisory Council Members	\$75 per meeting attended
Police Officer Grant Projects	Not to exceed \$55 per hour

Unless otherwise indicated above:

- a. Compensation paid employees shall be determined by Town Council and based on available appropriated funds. The Town Council may make changes in the compensation of employees by amending the Salary Ordinance at any time.
- b. The amount an individual may receive in performance bonuses may not exceed \$500.00 per calendar year, unless the Town Council determines that additional awards are warranted.
- c. Compensation for Town employees and the Clerk-Treasurer shall be made on a bi-weekly basis, for all members of the Town Council and the town Judge on a monthly basis, and for all other members of boards and commissions on a quarterly basis.
- d. The Town Council approves a one-time stipend to be paid in twenty-six installments on the same dates as regular payroll for the employees in the following positions:

POSITION TITLE	ANNUAL STIPEND (paid in 26 installments)
Director of Utilities	\$1,822.22
Town Marshal/Chief of Police	\$1,364.72
Utility Operator II	\$1,188.51

SECTION 2: EMPLOYEE CONTRIBUTION TO INSURANCE: The amount for employee contributions to medical insurance and other benefits will be determined annually by the Town Council.

SECTION 3: HOLIDAYS:

Dates designated as paid Town Holidays for 2016:

- | | |
|--------------------------|----------------------------|
| 1. Friday, January 1 | New Year's Day |
| 2. Monday, January 18 | Martin Luther King Jr. Day |
| 3. Monday, February 15 | President's Day |
| 4. Friday, March 25 | Good Friday |
| 5. Monday, May 30 | Memorial Day |
| 6. Monday, July 4 | Independence Day |
| 7. Monday, September 5 | Labor Day |
| 8. Friday, November 11 | Veteran's Day |
| 9. Thursday, November 24 | Thanksgiving Day |
| 10. Friday, November 25 | Day after Thanksgiving Day |
| 11. Friday, December 23 | Christmas Eve |
| 12. Monday, December 26 | Christmas Day |
| 13. Friday, December 30 | New Year's Eve |

SECTION 4: VACATION AND ATTENDANCE INCENTIVE PAY, LONGEVITY PAY AND OTHER BENEFITS

Employees receive paid vacation days, attendance incentive pay and other benefits as provided for in the Employee Handbook.

SECTION 5: PRIOR SALARY ORDINANCES

Upon this Ordinance becoming effective, all parts of all prior salary ordinances that have not previously been repealed or replaced, are hereby repealed.

SECTION 6: EFFECTIVE DATE

This Ordinance shall be in full force and effective upon passage.

ADOPTED THIS 16th DAY OF December 2015.




Joe Siefker, President



Anna Pea, Vice President



Nicole Bell, Council Member

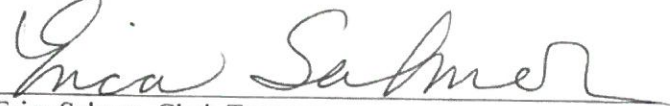


Brian Gritter, Council Member



Mark Reynold, Council Member

ATTEST:



Erica Salmon, Clerk-Treasurer
Town of Cumberland

TOWN COUNCIL
TOWN OF CUMBERLAND
EXIT CONFERENCE

The contents of this report were discussed on January 24, 2018, with Erica Salmon, Clerk-Treasurer, and April Fisher, Town Manager.