

**CONSOLIDATED FIRE SERVICES**

**ILLUSTRATIVE COMBINED BUDGET**

**(Based upon proposed 2004 budgets)**

	<u>IFD</u>	<u>2004 Proposed Budgets</u> <u>Townships</u>	<u>Total</u>	<u>Consolidated</u> <u>Budget</u>	<u>Potential</u> <u>Savings (Costs)</u>	<u>Ref</u>
<b><i>Personal Services</i></b>						
Salaries & Wages	\$ 43,898,398	\$ 46,708,932	\$ 90,607,330	\$ 84,874,133	\$ 5,733,197	1
Employee Benefits & Other	6,282,704	18,127,095	24,409,799	12,147,119	12,262,680	2
Pension Costs (1937) (est)	21,787,930	1,815,101	23,603,031	23,603,031	-	3
Pension Costs (1977) (est)	6,794,400	5,237,000	12,031,400	16,628,576	(4,597,176)	3
<b>Category Totals</b>	<b>78,763,432</b>	<b>71,888,128</b>	<b>150,651,560</b>	<b>137,252,859</b>	<b>13,398,701</b>	
<b><i>Supplies</i></b>						
Operating supplies	200,410	1,300,420	1,500,830	387,477	1,113,353	4
Repair & maintenance	196,800	713,165	909,965	380,497	529,468	4
Other supplies	769,524	229,950	999,474	1,487,815	(488,341)	4
<b>Category Totals</b>	<b>1,166,734</b>	<b>2,243,535</b>	<b>3,410,269</b>	<b>2,255,789</b>	<b>1,154,480</b>	
<b><i>Other Services &amp; Charges</i></b>						
Contractual payments	755,152	1,554,700	2,309,852	1,460,028	849,824	4
Automobile expenses	51,650	280,150	331,800	99,861	231,939	4
Insurance	66,644	2,023,236	2,089,880	281,914	1,807,966	6
Utilities	323,832	492,400	816,232	816,232	-	
Rentals	175,204	201,306	376,510	376,510	-	
Other expenses	1,567,398	3,141,433	4,708,831	4,684,042	24,789	4, 5
<b>Category Totals</b>	<b>2,939,880</b>	<b>7,693,225</b>	<b>10,633,105</b>	<b>7,718,587</b>	<b>2,914,518</b>	
<b><i>Capital Outlays</i></b>	<b>5,093,805</b>	<b>6,848,278</b>	<b>11,942,083</b>	<b>9,848,475</b>	<b>2,093,608</b>	4
<b><i>Totals excluding debt service</i></b>	<b>\$ 87,963,851</b>	<b>\$ 88,673,166</b>	<b>\$ 176,637,017</b>	<b>\$ 157,075,710</b>	<b>\$ 19,561,307</b>	

**Estimated Savings of Consolidated Fire District**

**\$ 19,561,307**

**Percent Savings**

**11%**

**CONSOLIDATED FIRE SERVICES**

**ILLUSTRATIVE COMBINED BUDGET**

*Explanation of Possible Reductions*

	<u>No of</u>		<u>2004</u>		<u>Average</u>		<u>No of</u>	<u>Consolidated</u>
	<u>Employees</u>		<u>Budget</u>				<u>Employees</u>	<u>Budget</u>
<b>1</b>	<b>Salaries &amp; Wages (based upon average current salaries of IFD)</b>							
	IFD	751	\$ 43,898,398	\$	58,453		1,452	\$ 84,874,133
	Townships	814	\$ 46,708,932	\$	57,382			
	Combined	1,565	\$ 90,607,330	\$	57,896			
<b>2</b>	<b>Employee Benefits (based upon average current benefits of IFD)</b>							
	IFD	751	\$ 6,282,704	\$	8,366		1,452	\$ 12,147,119
	Townships	814	\$ 18,127,095	\$	22,269			
	Combined	1,565	\$ 24,409,799	\$	15,597			
<b>3</b>	<b>Pensions (based upon 24% contribution for new salaries and assumes estimated contributions for 1937 Fund are unchanged)</b>							
	Increase in Wages & Salaries			\$	40,975,735			
	Times contribution rate				24%			
	Increase in 1977 Pension Contributions			\$	9,834,176			
	Budgeted 1977 Pension Contributions for IFD			\$	6,794,400		1,452	\$ 16,628,576
<b>4</b>	<b>Consolidated Costs based upon average per firefighter for IFD</b>							
			<u>2004 Budget</u>		<u>Average</u>			
	<b>Supplies &amp; Repairs</b>							
	IFD	751	\$ 1,166,734	\$	1,554		1,452	\$ 2,255,789
	Townships	814	\$ 2,243,535	\$	2,756			
	Combined	1,565	\$ 3,410,269	\$	2,179			
	<b>Contractual Payments</b>							
	IFD	751	\$ 755,152	\$	1,006		1,452	\$ 1,460,028
	Townships	814	\$ 1,554,700	\$	1,910			
	Combined	1,565	\$ 2,309,852	\$	1,476			
	<b>Automobile Expenses</b>							
	IFD	751	\$ 51,650	\$	69		1,452	\$ 99,861
	Townships	814	\$ 280,150	\$	344			
	Combined	1,565	\$ 331,800	\$	212			
	<b>Other Expenses</b>							
	IFD	751	\$ 1,567,398	\$	2,087		1,452	\$ 3,030,442
	Townships	814	\$ 3,141,433	\$	3,859			
	Combined	1,565	\$ 4,708,831	\$	3,009			
	<b>Capital Outlays</b>							
	IFD	751	\$ 5,093,805	\$	6,783		1,452	\$ 9,848,475
	Townships	814	\$ 6,848,278	\$	8,413			
	Combined	1,565	\$ 11,942,083	\$	7,631			
<b>5</b>	<b>Allowance for EMS Services</b>							
	Wishard non-personnel costs per unit			\$	63,600			
	Times no. of active units				26			\$ 1,653,600
<b>6</b>	<b>Insurance Costs (based upon 200% of actual IFD disbursements over the past five years)</b>							
	Average annual expenditures over past 5 years			\$	140,957			
	Times 200%				200%			\$ 281,914
	Consolidated insurance budget							\$ 281,914

## CONSOLIDATED FIRE SERVICES

### POSSIBLE ADDITIONAL COST REDUCTIONS RESULTING FROM IMPROVED EFFICIENCY

	<b>Consolidated <u>Budget</u></b>	<b>3.00% <u>Savings</u></b>
<i>Supplies</i>		
Operating supplies	\$ 387,477	\$ 11,624
Repair & maintenance	380,497	11,415
Other supplies	<u>1,487,815</u>	<u>44,634</u>
<b>Category Totals</b>	<b>2,255,789</b>	<b>67,674</b>
<i>Other Services &amp; Charges</i>		
Contractual payments	1,460,028	43,801
Automobile expenses	99,861	2,996
Insurance	281,914	8,457
Utilities	816,232	24,487
Rentals	376,510	11,295
Other expenses	<u>4,684,042</u>	<u>140,521</u>
<b>Category Totals</b>	<b>7,718,587</b>	<b>231,558</b>
<i>Capital Outlays</i>	<b>\$ 9,848,475</b>	<b>\$ 295,454</b>
<i>Possible savings from improved efficiency</i>		<b>\$ 594,686</b>

**CONSOLIDATED FIRE SERVICES**

**POSSIBLE COST SAVINGS RESULTING  
FROM IMPROVED OVERTIME REDUCTION**

**ESTIMATED ANNUAL OVERTIME**

IFD	\$ 2,000,000
Townships ( not available )	<u>                  -</u>
Total estimated overtime costs	<u><u>\$ 2,000,000</u></u>
Estimated Reduction at 30%	\$ 600,000

**TAX RATE ESTIMATED FOR CONSOLIDATED FIRE DISTRICT  
BASED UPON 2004 BUDGET LEVIES, ADJUSTED TO REFLECT CONSOLIDATED SAVINGS**

<u>FUNDS</u>	Total <u>Townships</u> (1)	IFD <u>General</u> (1)	IFD <u>Pensions</u> (1)	<u>Totals</u>	Savings <u>Adjustments</u> (2)	Consolidated Budget <u>with Saving</u> (1)	1937 Pension <u>Costs</u> (3)	Consolidated Budget <u>w/o Pensions</u>
Budget Estimate	\$ 83,441,114	\$ 56,210,621	\$ 29,582,330	\$ 169,234,065	\$ (20,755,992)	\$ 148,478,073	\$ 23,603,031	\$ 124,875,042
Exp. J1 - Dec	\$ 36,736,002	\$ 29,162,174	\$ 14,916,808	\$ 80,814,984		\$ 80,814,984		\$ 80,814,984
Add App J1 - Dec	\$ 6,110,417	\$ 511,507	\$ -	\$ 6,621,924		\$ 6,621,924		\$ 6,621,924
Temporary Loans	\$ 7,713,456	\$ 12,951,749	\$ -	\$ 20,665,205		\$ 20,665,205		\$ 20,665,205
Loans Not Paid	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -
<b>TOTAL EST EXP</b>	<b>\$ 134,000,989</b>	<b>\$ 98,836,051</b>	<b>\$ 44,499,138</b>	<b>\$ 277,336,178</b>	<b>\$ (20,755,992)</b>	<b>\$ 256,580,186</b>	<b>\$ 23,603,031</b>	<b>\$ 232,977,155</b>
Cash Balance June 30	\$ 10,273,664	\$ 13,240,148	\$ 4,519,279	\$ 28,033,091		\$ 28,033,091		\$ 28,033,091
Dec Tax Collection	\$ 43,080,483	\$ 29,027,581	\$ 4,653,050	\$ 76,761,114		\$ 76,761,114		\$ 76,761,114
Misc Rev Jun-Dec	\$ 12,319,576	\$ 11,269,636	\$ 14,713,308	\$ 38,302,520		\$ 38,302,520		\$ 38,302,520
Misc Rev Total	\$ 15,036,522	\$ 18,342,976	\$ 18,027,020	\$ 51,406,518		\$ 51,406,518	\$ 14,383,327	\$ 37,023,191
<b>TOTAL FUNDS</b>	<b>\$ 80,710,245</b>	<b>\$ 71,880,341</b>	<b>\$ 41,912,657</b>	<b>\$ 194,503,243</b>	<b>\$ -</b>	<b>\$ 194,503,243</b>	<b>\$ 14,383,327</b>	<b>\$ 180,119,916</b>
NET AMOUNT REQUIRED	\$ 53,290,744	\$ 26,955,710	\$ 2,586,481	\$ 82,832,935	\$ (20,755,992)	\$ 62,076,943	\$ 9,219,704	\$ 52,857,238
OPERATING BALANCE	\$ 8,885,488	\$ 3,707,137	\$ 1,982,630	\$ 14,575,255		\$ 14,575,255		\$ 14,575,255
EXCESS LEVY	\$ (360,001)	\$ -	\$ -	\$ (360,001)		\$ (360,001)		\$ (360,001)
TOTAL FUNDS REQUIRED	\$ 61,816,231	\$ 30,662,847	\$ 4,569,111	\$ 97,048,189	\$ (20,755,992)	\$ 76,292,197	\$ 9,219,704	\$ 67,072,492
ASSESSED VALUE (2004)		\$ 10,827,276,605	\$ 10,827,276,605			\$ 36,808,011,015	\$ 36,808,011,015	\$ 36,808,011,015
TAX RATE		\$ 0.2832	\$ 0.0422			\$ 0.2073	\$ 0.0250	\$ 0.1822

(1) Per 2004 Fund Reports of DLGF.

(2) Estimated Savings for Consolidated Fire.

(3) Estimated Pre 1977 Pension Costs included in Consolidated Fire Budget.

**COMPARISON OF CONSOLIDATED FIRE TAX RATES**

<u>Fund</u>	<u>IFD</u>	<u>Decatur</u>	<u>Franklin</u>	<u>Lawrence</u>	<u>Perry</u>	<u>Pike</u>	<u>Warren</u>	<u>Washington</u>	<u>Wayne</u>	<u>Average Rate</u>	<u>Average w/o IFD</u>
General Fund	\$ 0.2832	\$ 0.1589	\$ 0.1542	\$ 0.1972	\$ 0.1969	\$ 0.1872	\$ 0.2038	\$ 0.1731	\$ 0.2086		
Pension	\$ 0.0422	\$ -	\$ -	\$ -	\$ 0.0042	\$ -	\$ -	\$ 0.0006	\$ -		
Equipment Debt	\$ -	\$ 0.0363	\$ 0.0085	\$ -	\$ -	\$ -	\$ 0.0118	\$ -	\$ -		
Building Debt	\$ -	\$ 0.0692	\$ 0.0146	\$ -	\$ -	\$ -	\$ 0.0152	\$ -	\$ -		
Loan & Interest	\$ -	\$ -	\$ 0.0754	\$ 0.0126	\$ 0.0372	\$ 0.0091	\$ 0.0608	\$ -	\$ -		
Cum Fire	\$ -	\$ 0.0249	\$ 0.0196	\$ 0.0222	\$ 0.0215	\$ 0.0251	\$ 0.0121	\$ 0.0211	\$ 0.0279		
Total 2004 Fire Rates	\$ 0.3254	\$ 0.2893	\$ 0.2723	\$ 0.2320	\$ 0.2598	\$ 0.2214	\$ 0.3037	\$ 0.1948	\$ 0.2365	\$ 0.2595	\$ 0.2512

Consolidated Fire Rate	\$ 0.2073	\$ 0.2073	\$ 0.2073	\$ 0.2073	\$ 0.2073	\$ 0.2073	\$ 0.2073	\$ 0.2073	\$ 0.2073	\$ 0.2073
Increase (decrease)	\$ (0.1181)	\$ (0.0820)	\$ (0.0650)	\$ (0.0247)	\$ (0.0525)	\$ (0.0141)	\$ (0.0964)	\$ 0.0125	\$ (0.0292)	\$ (0.0292)
Percentage	-36.3%	-28.4%	-23.9%	-10.7%	-20.2%	-6.4%	-31.8%	6.4%	-12.4%	-12.4%

Consolidated Fire Rate (without Pensions)	\$ 0.1822	\$ 0.1822	\$ 0.1822	\$ 0.1822	\$ 0.1822	\$ 0.1822	\$ 0.1822	\$ 0.1822	\$ 0.1822	\$ 0.1822
Increase (decrease)	\$ (0.1432)	\$ (0.1071)	\$ (0.0901)	\$ (0.0498)	\$ (0.0776)	\$ (0.0392)	\$ (0.1215)	\$ (0.0126)	\$ (0.0543)	\$ (0.0543)
Percentage	-44.0%	-37.0%	-33.1%	-21.5%	-29.9%	-17.7%	-40.0%	-6.5%	-23.0%	-23.0%