

Date: July 11, 2018

To: Members of the Northern Monroe Fire Territory Executive Committee

From: Lillian Henegar, Bloomington Township Trustee

RE: Considerations for the 2019 Budget

Materials Accompanying This Memo

Draft Proposed 2019 Budget for NMFT Operating and Equipment Replacement Funds

Fire Department Salary Calculations for 26 Pay Periods Chart

Firefighter Benefits Chart

Property and Liability Insurance Coverage Chart

Overview of the Estimated Revenue, Assessed Valuations, and Other Variables

2019 Growth Quotients, Projected Revenues, and Tax Rates

On June 27, 2018, the State Budget Agency issued the Assessed Valued Growth Quotient for Budget Year 2019. The growth quotient for CY2019 (or our budget year) is 3.400%.

At this time, we have not received the projected local income tax and other tax revenues for 2019. We may not have the proposed tax levies and tax rates for 2019 for at least another month.

We cannot calculate the amount needed to raise and/or the 2019 tax rate without all information regarding all revenues.

Update on 2018 Spring Settlement

On June 21, the Township received its 2018 "Spring Settlement" in the amount of \$1,318,438.95. This amount includes the general property tax (\$1,221,697.40) and license excise tax (\$96,741.40) revenues for the first half of 2018. The Township's 2018 Spring Settlement for CVET revenues is \$6,652.00. The 2018 Spring Settlement for FIT revenues, which go to Township Assistance and Township General, is \$1,560.67.

Our local income tax (LIT) share this June includes the regular monthly 2018 amount of \$81,277. This June, we also received what is called the supplemental local income tax distribution in the amount of \$25,623. Previously, it was discovered that the state was holding on to a significant amount of the local income tax. State legislation now requires them once or twice a year to distribute the balance in excess of a 15% reserve (a prudent reserve).

In addition, we received a local income tax special distribution of \$10,448.00; the state made this one time distribution to all taxing entities receiving LIT due to a couple issues that emerged when the Department of Revenue recently conducted a "full review of its tax system" prior to investing in a modernized IT system (the explanatory memo from the State office of Management and Budget is attached).

Date: July 11, 2018

Re: Considerations for 2019 NMFT Budget

Page 2

Additional local income tax funds are received into our normal funds at the same percentages as the monthly LIT amount, which is Township General 12%, Township Assistance 12%, and Fire 76%.

Other Revenues

We have not negotiated a final contract amount for 2019 FEMS with Benton Township. They are asking us to consider alternatives to the traditional contract. The options they are asking us to consider include a price per run, monthly billing based on actual number of runs, and limiting response based on time of day of call. A price per run would be \$1,179 if based on the current contract amount (\$200,000). Another calculation would be to divide the 2017 NMFT budget by 800 (the total of runs in 2017) which makes the price per run \$3,639.

Multiplying the 2018 budget amount by 18% (.189), which is the Benton Township share of 2017 runs, equals \$556,372. On Gateway, I reviewed their financial reports and their 2018 certified budget. Their 2018 fire budget is \$382,252; this sum covers their contract with NMFT and expenses related to their volunteer fire department. Their receipts for 2017 totaled \$341,991. For 2017, it appears that the Township's fire fund ended with \$64,050 in excess of expenditures.

The final contract amount will have to balance that Township's need for service and their capabilities with our responsibility to Bloomington (unincorporated) and Washington Townships. Keeping in mind that their contribution to our revenues helps to lower the property tax rate for our citizens. We will keep the Township Board and the NMFT Executive Committee updated as we move forward.

Health, Property and Liability Insurance, and Other Coverage

As you know, the Township offers health insurance for all full time employees, carries property and liability insurance as well as workers' compensation. The documents are attached outlining the coverages, their renewal dates, the 2018 amount, and the 2019 estimate.

As a reminder, we instituted a longevity bonus to reward and retain staff in 2017. The Trustee is not eligible to receive it. It would be paid out \$100 per year of service and capped at \$2,000.

Salaries – Northern Monroe Fire Territory

The Fire Department Salary Calculation provides the current 2018 salary for each position as well as each personnel. We calculate salaries for 2019 at 1%, 2%, and 3%. Our annual budget calculations and projections start with the 3% increase to evaluate the impact on the budget. At this point, the budget is a work in progress. We recalibrate as we receive state certified numbers for 2019 revenues and other information as well as receive input from the Executive Committee and Bloomington Township Board. The Bloomington Township Board makes the final decision on the annual percentage raise for all employees, which includes the fire territory, and increases must be consistent.

8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL FUND		2018 Budget	2018 YTD Expended 6/29/2018	2018 \$ Remaining	2018 % Remaining	2019 Proposed	% Change
PERSONAL SERVICES								
A. Salaries and wages								
1120	Fire administration salary	\$ 312,700.00	\$ 156,334.10	\$ 156,365.90	50%	\$ 326,000.00	4.25%	
1121	Firefighter pay-24 hour	\$ 820,000.00	\$ 390,047.77	\$ 429,952.23	52%	\$ 847,000.00	3.29%	
1125	Fire scheduled overtime	\$ 120,000.00	\$ 38,985.25	\$ 81,014.75	68%	\$ 123,000.00	2.50%	
1145	Longevity pay	\$ 12,700.00		\$ 12,700.00	100%	\$ 14,700.00	15.75%	
1150	Temp relief driver pay	\$ 80,000.00	\$ 12,038.33	\$ 67,961.67	85%	\$ 59,000.00	-26.25%	
1161	Early retirement benefits	\$ 10,000.00		\$ 10,000.00	100%	\$ 10,000.00	0.00%	
1163	Holiday bonus	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	50%	\$ 3,000.00	0.00%	
B. Employee benefits								
1201	Social Security/Medicare	\$ 103,918.00	\$ 43,788.55	\$ 60,129.45	58%	\$ 105,777.00	1.79%	
1202	Unemployment contrib	\$ 2,000.00	\$ 1,413.87	\$ 586.13	29%	\$ 2,000.00	0.00%	
1301	PERF contrib-employer	\$ 143,181.00	\$ 64,548.23	\$ 78,632.77	55%	\$ 148,255.00	3.54%	
1401	PERF contrib-employee	\$ 38,352.00	\$ 17,289.59	\$ 21,062.41	55%	\$ 39,711.00	3.54%	
1405	Employee medical ins	\$ 400,000.00	\$ 124,556.11	\$ 275,443.89	69%	\$ 443,000.00	10.75%	
1990	Encumbered funds			\$ -	#DIV/0!	\$ -	#DIV/0!	
GROUP TOTAL		\$ 2,045,851.00	\$ 850,501.80	\$ 1,195,349.20	58%	\$ 2,121,443.00	3.69%	
SUPPLIES								
A. Office supplies								
2101	Postage	\$ 1,333.00	\$ 20.53	\$ 1,312.47	98%	\$ 1,000.00	-24.98%	
2102	Forms and printing	\$ 1,500.00	\$ 537.39	\$ 962.61	64%	\$ 1,500.00	0.00%	
2109	Other office supplies	\$ 8,000.00	\$ 1,420.28	\$ 6,579.72	82%	\$ 3,000.00	-62.50%	
B. Building supplies								
2201	Station supplies	\$ 20,000.00	\$ 1,922.67	\$ 18,077.33	90%	\$ 10,000.00	-50.00%	
2203	Station groundskeeping	\$ 3,100.00	\$ 768.03	\$ 2,331.97	75%	\$ 3,100.00	0.00%	
C. Operating/repair supplies								
2301	PPE supplies	\$ 28,000.00	\$ 1,836.24	\$ 26,163.76	93%	\$ 26,666.00	-4.76%	
2302	Uniforms	\$ 14,000.00	\$ 9,631.58	\$ 4,368.42	31%	\$ 12,780.00	-8.71%	
2303	Equipment repair	\$ 14,000.00	\$ 3,940.16	\$ 10,059.84	72%	\$ 14,000.00	0.00%	
2304	Fire investigation supplies	\$ 1,000.00	\$ 671.38	\$ 328.62	33%	\$ 1,000.00	0.00%	
2305	Fire prevention supplies	\$ 3,000.00	\$ 340.50	\$ 2,659.50	89%	\$ 3,000.00	0.00%	
2306	Fire inspection supplies	\$ 1,000.00	\$ 32.29	\$ 967.71	97%	\$ 1,000.00	0.00%	
2307	Training supplies/propane	\$ 5,000.00	\$ 3,493.31	\$ 1,506.69	30%	\$ 5,000.00	0.00%	
2308	Hazmat supplies	\$ 6,000.00	\$ 187.88	\$ 5,812.12	97%	\$ 6,000.00	0.00%	
2309	Fire supplies	\$ 4,000.00	\$ 3,587.44	\$ 412.56	10%	\$ 5,000.00	25.00%	
2310	EMS supplies	\$ 4,000.00	\$ 795.14	\$ 3,204.86	80%	\$ 4,000.00	0.00%	
2311	Other supplies	\$ 4,000.00	\$ 1,224.85	\$ 2,775.15	69%	\$ 4,000.00	0.00%	
D. Automotive supplies								
2401	Gas, oil, anti-freeze, filters	\$ 15,000.00	\$ 6,924.47	\$ 8,075.53	54%	\$ 16,000.00	6.67%	
2402	Tires & batteries	\$ 8,000.00	\$ 132.52	\$ 7,867.48	98%	\$ 9,496.00	18.70%	
2403	Automotive repair parts	\$ 12,000.00	\$ 1,792.52	\$ 10,207.48	85%	\$ 12,000.00	0.00%	
2409	Other automotive supplies	\$ 3,000.00	\$ 402.22	\$ 2,597.78	87%	\$ 3,000.00	0.00%	
2990	Encumbered funds			\$ -	#DIV/0!	\$ -	#DIV/0!	
GROUP TOTAL		\$ 155,933.00	\$ 39,661.40	\$ 116,271.60	75%	\$ 141,542.00	-9.23%	
OTHER SERVICES AND CHARGES								
A. Utility services								
3101	Electric service	\$ 29,000.00	\$ 6,395.94	\$ 22,604.06	78%	\$ 25,000.00	-13.79%	
3102	Gas service	\$ 18,000.00	\$ 4,048.15	\$ 13,951.85	78%	\$ 15,000.00	-16.67%	
3103	Telephone service	\$ 6,000.00	\$ 1,504.94	\$ 4,495.06	75%	\$ 5,000.00	-16.67%	
3104	Water service	\$ 5,000.00	\$ 1,452.06	\$ 3,547.94	71%	\$ 5,000.00	0.00%	
3105	Trash service	\$ 2,200.00	\$ 688.00	\$ 1,512.00	69%	\$ 2,200.00	0.00%	
3106	Lawn service	\$ 6,200.00	\$ 1,020.00	\$ 5,180.00	84%	\$ 5,000.00	-19.35%	
3108	Alarm service	\$ 18,000.00	\$ 425.70	\$ 17,574.30	98%	\$ 5,000.00	-72.22%	
3109	Other utility service/storm water	\$ 1,000.00	\$ 488.04	\$ 511.96	51%	\$ 800.00	-20.00%	
3110	Pest Control	\$ 2,000.00	\$ 840.00	\$ 1,160.00	58%	\$ 2,000.00	0.00%	
3111	Internet service	\$ 3,000.00	\$ 895.26	\$ 2,104.74	70%	\$ 3,000.00	0.00%	
B. Insurance								
3201	Official bonds	\$ 150.00		\$ 150.00	100%	\$ 150.00	0.00%	
3202	Prop.liab.comp insurance	\$ 70,610.00	\$ 17,167.16	\$ 53,442.84	76%	\$ 70,000.00	-0.86%	
C. Professional services								
3311	Legal services	\$ 10,000.00	\$ 5,180.51	\$ 4,819.49	48%	\$ 10,000.00	0.00%	
3321	Computer support	\$ 34,500.00	\$ 16,924.35	\$ 17,575.65	51%	\$ 19,614.00	-43.15%	
3331	Fire academy instruction	\$ 1,000.00		\$ 1,000.00	100%	\$ 1,000.00	0.00%	
3341	Architectural services	\$ 5,000.00	\$ 1,750.00	\$ 3,250.00	65%	\$ 5,000.00	0.00%	

	D.	Maintenance								
	3505	Station repair, maintenance	\$ 20,000.00	\$ 8,674.54	\$ 11,325.46	57%	\$ 20,000.00	0.00%		
	3520	Communications repair, maintenance	\$ 21,500.00	\$ 701.13	\$ 20,798.87	97%	\$ 20,000.00	-6.98%		
	3530	Equipment repair, maintenance	\$ 10,000.00	\$ 1,872.65	\$ 8,127.35	81%	\$ 10,000.00	0.00%		
	3540	Equipment certification	\$ 16,000.00	\$ 2,832.41	\$ 13,167.59	82%	\$ 16,000.00	0.00%		
	3545	SCBA repair, maintenance	\$ 4,500.00	\$ 545.35	\$ 3,954.65	88%	\$ 5,775.00	28.33%		
	E.	Rentals								
	3601	Equipment rental	\$ 1,000.00		\$ 1,000.00	100%	\$ 1,000.00	0.00%		
	F.	Other charges								
	3701	Assn dues & mbrshps	\$ 1,100.00	\$ 539.00	\$ 561.00	51%	\$ 1,100.00	0.00%		
	3702	Subscriptions	\$ 500.00		\$ 500.00	100%	\$ 500.00	0.00%		
	3703	NFPA Guidelines	\$ 1,800.00	\$ 1,575.00	\$ 225.00	13%	\$ 1,800.00	0.00%		
	3711	Travel expense	\$ 6,000.00	\$ 459.00	\$ 5,541.00	92%	\$ 7,200.00	20.00%		
	3720	Training/pers certification	\$ 14,000.00	\$ 2,779.17	\$ 11,220.83	80%	\$ 17,400.00	24.29%		
	3721	Personnel medical cert	\$ 11,412.00		\$ 11,412.00	100%	\$ 12,000.00	5.15%		
	3722	Recruit physicals	\$ 8,350.00	\$ 1,423.00	\$ 6,927.00	83%	\$ 7,000.00	-16.17%		
	3730	Public relations	\$ 13,000.00	\$ 5,148.77	\$ 7,851.23	60%	\$ 15,000.00	15.38%		
	3740	Volunteer contract	\$ 41,500.00		\$ 41,500.00	100%	\$ 41,500.00	0.00%		
	3741	Volunteer retirement fund	\$ 14,000.00		\$ 14,000.00	100%	\$ 14,000.00	0.00%		
	3742	Volunteer insurance	\$ 8,350.00	\$ 523.74	\$ 7,826.26	94%	\$ 4,000.00	-52.10%		
	3750	Station lease	\$ 134,000.00		\$ 134,000.00	100%	\$ 100,000.00	-25.37%		
	3790	Other services/charges	\$ 3,000.00		\$ 3,000.00	100%	\$ 3,000.00	0.00%		
	3990	Encumbered funds			\$ -	#DIV/0!		#DIV/0!		
		GROUP TOTAL	\$ 541,672.00	\$ 85,853.87	\$ 455,818.13	84%	\$ 471,039.00	-13.04%		
8604		SPECIAL FIRE PROTECTION TERRITORY GENERAL FUND TOTAL	\$ 2,743,456.00	\$ 976,017.07	\$ 1,767,438.93	64%	\$ 2,734,024.00	-0.34%		
8692		SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACEMENT FUND								
		CAPITAL OUTLAYS								
	A.	Buildings								
	4210	Buildings	\$ 10,000.00	\$ 10,809.18	\$ (809.18)	-8%	\$ 165,000.00	1550.00%		
	B.	Equipment								
	4310	Office equipment	\$ 1,000.00	\$ 4,700.00	\$ (3,700.00)	-370%	\$ 2,000.00	100.00%		
	4320	Station equipment	\$ 1,000.00		\$ 1,000.00	100%	\$ 2,000.00	100.00%		
	4330	Personal equipment	\$ 2,000.00		\$ 2,000.00	100%	\$ 2,000.00	0.00%		
	4340	Communication equipment	\$ 5,000.00		\$ 5,000.00	100%	\$ 5,000.00	0.00%		
	4351	Training equipment	\$ 1,000.00		\$ 1,000.00	100%	\$ 2,000.00	100.00%		
	4353	Hazmat equipment	\$ 5,000.00		\$ 5,000.00	100%	\$ 5,000.00	0.00%		
	4360	Computer hrdwre/sftwre	\$ 5,000.00		\$ 5,000.00	100%	\$ 10,000.00	100.00%		
	4370	Fire & EMS apparatus	\$ 441,500.00		\$ 441,500.00	100%	\$ 75,000.00	-83.01%		
	4390	Other equipment	\$ 10,000.00		\$ 10,000.00	100%	\$ 20,000.00	100.00%		
	4990	Encumbered Funds			\$ -	#DIV/0!		#DIV/0!		
		GROUP TOTAL	\$ 481,500.00	\$ 15,509.18	\$ 465,990.82	97%	\$ 288,000.00	-40.19%		
8692		SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACEMENT FUND TOTAL	\$ 481,500.00	\$ 15,509.18	\$ 465,990.82	97%	\$ 288,000.00	-40.19%		

Fire Department Salary Calculation 26 Pay Periods

Rank	2018	1%	2%	3%
a) Firefighter	\$18.72	\$18.91	\$19.09	\$19.28
b) Sergeant	\$19.45	\$19.63	\$19.82	\$20.01
c) Lieutenant	\$20.35	\$20.54	\$20.73	\$20.91
d) Captain	\$21.62	\$21.81	\$22.00	\$22.18

Note: Base Pay includes Hazmat Technician and Firefighter I & II and Fire Officer 1

Pay Scale	Differential	2018	1%	2%	3%
Firefighter	\$0.00	\$51,592.32	\$52,108.24	\$52,624.17	\$53,140.09
Sergeant	\$2,000.00	\$53,592.32	\$54,108.24	\$54,624.17	\$55,140.09
Lieutenant	\$2,500.00	\$56,092.32	\$56,608.24	\$57,124.17	\$57,640.09
Captain	\$3,500.00	\$59,592.32	\$60,108.24	\$60,624.17	\$61,140.09
Deputy Chief	\$5,500.00	\$65,092.32	\$65,608.24	\$66,124.17	\$66,640.09
Chief	\$8,000.00	\$73,092.32	\$73,608.24	\$74,124.17	\$74,640.09

Projected Cost of Living Increase

1.00%

2.00%

3.00%

Longevity Bonus
Each employee receives \$100 per year of service
Longevity Maximum \$2000

Administration (salary exempt)	2018 Budget	Current Rate	1%	2%	3%
Chief	\$73,085.00	% increases are based on base hourly ff rate	\$73,608.24	\$74,124.17	\$74,640.09
Deputy Chief - Operations	\$65,085.00		\$65,608.24	\$66,124.17	\$66,640.09
Deputy Chief - Administration	\$65,085.00		\$65,608.24	\$66,124.17	\$66,640.09
Deputy Trustee (1/2 of annual salary)	\$24,929.00		\$25,178.29	\$25,427.58	\$25,676.87
Administrative (non-exempt)	2018 Budget	Current Rate	1%	2%	3%
Accounts Clerk/35 hours	\$30,303.00	\$16.65	\$30,606.03	\$30,909.06	\$31,212.09
*increase to 35 hours per week in 2019/2018 budget \$25,974		\$28.13	\$59,095.50	\$59,680.61	\$60,265.71
Fire Prevention Officer/IT Specialist/40 hours	\$58,510.40		\$28.41	\$28.69	\$28.97
Hourly Staff	2018 (no O/T)	Current Rate	1%	2%	3%
Captain	\$59,592.32	% increases are based on base hourly ff rate	\$60,108.24	\$60,624.17	\$61,140.09
Captain	\$59,592.32		\$60,108.24	\$60,624.17	\$61,140.09
Captain	\$59,592.32		\$60,108.24	\$60,624.17	\$61,140.09
Lieutenant	\$56,092.32		\$56,608.24	\$57,124.17	\$57,640.09
Lieutenant	\$56,092.32		\$56,608.24	\$57,124.17	\$57,640.09
Sergeant	\$53,592.32		\$54,108.24	\$54,624.17	\$55,140.09
Sergeant	\$53,592.32		\$54,108.24	\$54,624.17	\$55,140.09
Sergeant	\$53,592.32		\$54,108.24	\$54,624.17	\$55,140.09
Firefighter/Sergeant (possible upcoming promotion)	\$51,592.32		\$51,592.32	\$51,592.32	\$51,592.32
Firefighter/Sergeant (possible upcoming promotion)	\$51,592.32		\$51,592.32	\$51,592.32	\$51,592.32
Firefighter/Sergeant (possible upcoming promotion)	\$51,592.32		\$51,592.32	\$51,592.32	\$51,592.32
Firefighter	\$51,592.32		\$52,108.24	\$52,624.17	\$53,140.09
Firefighter	\$51,592.32		\$52,108.24	\$52,624.17	\$53,140.09
Firefighter	\$51,592.32		\$52,108.24	\$52,624.17	\$53,140.09
Part-Time	Current Rate	Current Rate	1%	2%	3%
Part time Lieutenant	\$15.25	\$18.50	\$18.50	\$18.50	\$18.50
Part time Sergeant	\$12.25	\$15.50	\$15.50	\$15.50	\$15.50
Fire relief driver	\$12.25	\$12.25	\$12.25	\$12.25	\$12.25
Fill-in			\$1,150,828.20	\$1,161,252.24	\$1,171,676.28

(Part-Time relief) Estimated at 5% of total wages* (Scheduled Overtime) Estimated at 10.5% of total wages	1%	2%	3%
	\$79,406.75	\$58,062.61	\$58,583.81
	\$119,110.13	\$121,931.49	\$123,026.01
	\$1,332,899.09	\$1,341,246.36	\$1,353,286.14

\$14,700.00

*2018 Budget part time pay was calculated at 7%

Firefighter Benefits

Firefighters	explanation of coverage	2018		projected	
		2017 Total	Projected Total	% increase	2019 est.
The Standard/Reliance Standard (2017)	Short and long term disability/\$30,000 death benefit	\$ 15,429.80	\$ 13,494.24	3%	\$ 13,899.07
Anthem	Health insurance \$25,000 life ins.	\$ 252,147.47	\$ 264,230.88	15%	\$ 303,865.51
Health Resources	Dental	\$ 19,680.90	\$ 20,111.76	7%	\$ 21,519.58
Vision Service Plan	Vision	\$ 3,726.83	\$ 3,766.08	8%	\$ 4,067.37
		\$290,985.00	\$ 301,602.96		\$ 343,351.53

Volunteers

The Standard	\$30,000 life ins.	\$ 1,023.12	\$ 1,315.44	3%	\$ 1,354.90
LOSAP	\$10,000 life ins. Earn up to \$300 mo. benefit	\$ 12,885.00	\$ 13,000.00	5%	\$ 13,617.50
Travelers	Worker's compensation	\$ 1,118.00	\$ 1,500.00	8.0%	\$ 1,620.00
		\$ 15,026.12	\$ 15,815.44		\$ 16,592.40

Annual cost per additional employee with family coverage:

The Standard	\$ 626.76	3%	\$ 645.56
Anthem Health Insurance	\$ 22,358.40	15%	\$ 25,712.16
Health Resources	\$ 1,480.68	7%	\$ 1,584.33
Vision Service Plan	\$ 271.44	8%	\$ 293.16
Total	\$ 24,737.28		\$ 28,235.21

Property and Liability Insurance Coverage

Township		Renewal date	2017 Cost	2018 Increase	2018 Cost	2019 Increase	2019 budget
Type of Insurance	Explanation of coverage						
Worker's Compensation	Township Employees	2/1/19	\$5,294.00	-15%	\$4,479.57	31%	\$6,475.00
Worker's Compensation	Township Assistance Employees	2/1/19	\$1,373.00	-15%	\$1,161.37	31%	\$1,675.00
			\$6,667.00		\$5,640.94		\$8,150.00

Fire Department		Renewal date	2017 Cost	2018 Increase	2018 Cost	2019 Increase	2019 budget
Type of Insurance	Explanation of coverage						
Accident/Health	In the line of duty--health, disability, death benefits	9/1/18	\$13,371.00	8%	\$14,500.00	6%	\$15,500.00
Worker's Compensation		2/1/19	\$12,940.00	-15%	\$10,951.06	35%	\$16,850.00
			\$26,311.00		\$25,451.06		\$32,350.00

Combined		Renewal date	2017 Cost	2018 Increase	2018 Cost	2019 Increase	2019 budget
Type of Insurance	Explanation of coverage						
Umbrella	\$4 mil per occurrence/\$8 mil aggregate	9/1/18	\$4,540.00	10%	\$5,000.00	5%	\$5,250.00
Property/Inland Marine Package Policy	Tools, equipment, computers, auto physical damage	9/1/18	\$30,826.33	10%	\$34,000.00	5%	\$35,750.00
Property General Liability	\$1 mil per occurrence/\$10 mil aggregate limit						
Auto Liability	All Vehicles						
Crime	\$50,000 for all employees						
Management Liability	\$2 mil aggregate limit						
Cyber Coverage	Professional errors and omissions (Trustee and Board)						
Public Officials Liability	Professional errors and omissions (Trustee and Board)						
Employment Practices Liability	Professional errors and omissions (Trustee and Board)						
			\$35,366.33		\$39,000.00		\$41,000.00

Lillian Henegar

From:
Sent:
To:
Subject:

Lorie Robinson <lrobinson@co.monroe.in.us>
Tuesday, June 19, 2018 1:02 PM
Amy Lettelleir; Julie Wonder
FW: LIT Special Distribution - June 7, 2018

From: Razafindramanana, Harimanda (Hari) [mailto:HRazafindramanana1@sba.IN.gov]
Sent: Friday, June 08, 2018 2:15 PM
To: Bob Reynolds <breyolds@auditor.in.gov>; Lorie Robinson <lrobinson@co.monroe.in.us>
Subject: FW: LIT Special Distribution - June 7, 2018

Lorie/Bob,

Please see below the memo I sent yesterday for Monroe County.

Thanks,

Hari Razafindramanana
Tax and Revenue Division Director
Assistant Director - Indiana State Budget Agency
200 W Washington, Indianapolis IN 46204
317-232-5610
HRazafindramanana1@sba.IN.gov



From: Razafindramanana, Harimanda (Hari)
Sent: Thursday, June 7, 2018 10:15 AM
To: 'csmith@co.monroe.in.us' <csmith@co.monroe.in.us>
Subject: LIT Special Distribution - June 7, 2018

STATE OF INDIANA

Eric J. Holcomb
Governor



OFFICE OF MANAGEMENT & BUDGET

212 State House
Indianapolis, IN 46204-2796
317-232-5610

Micah Vincent
Director

MEMORANDUM

DATE: June 7, 2018

TO: Monroe County Auditor

FROM: Micah Vincent
Office of Management & Budget

SUBJECT: Local Income Tax Special Distribution

The Indiana Department of Revenue (DOR) is currently investing in a modernized IT system. The update is part of Gov. Holcomb's Next Level Agenda and is necessary to improve customer service, taxpayer compliance, and accurate and timely distributions to units of government. As part of this process, DOR has performed a full review of its tax system to ensure that the system has been making distributions accurately.

This memorandum is being sent out to you because of two issues that were identified by DOR and a State Board of Accounts (SBOA) audit. These two issues impact local income tax (LIT) distributions and have been occurring since at least the late 1990s.

The first issue occurred due to an imaging/bar code problem that arose when DOR's existing IT processing system failed to recognize the county of residence on returns, and the amount associated with a particular county went to a holding account instead of the proper county of residence. DOR has resolved this issue, and the agency has re-processed the affected returns to distribute funds appropriately to counties.

The second issue discovered occurred with non-filers. Specifically, some of those who failed to file on time would eventually pay their tax bill but fail to file a return along with their tax payments—causing processing problems for county distributions. DOR has revised its internal processes to prevent this error from occurring in the future.

Below is the amount of LIT to be distributed to your county before June 15, 2018. This is a one-time special distribution, which should not be confused with the supplemental distributions provided by I.C. 6-3.6-9-15 and will not impact future certified distributions or your county's trust fund balance. The state will fund the one-time special distribution from its general fund, not impacting your county trust fund balance.

The Department of Local Government Finance will provide a break-out of the sub-unit allocations based on each counties' current rate structure. Please communicate the contents of this message with your respective local units. The Auditor of State will send the LIT distribution to your county within the next few days. Local units of government should deposit the special distribution noted in this memo into the funds used to receive the regular 2018 LIT distribution. For example, certified shares amounts listed in this report should be deposited into the fund used to receive certified shares as part of the regular LIT distribution. The same is true of public safety, special purpose, and property tax relief distribution amounts.

If you have questions about this distribution, please contact the State Budget Agency, Tax & Revenue Division at (317) 232-5610.

<u>Holding Account</u>	<u>Non-filer</u>	<u>Total</u>
\$ 309,692.96	\$ 142,671.40	\$ 452,364.36



STATE OF INDIANA

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Governor

STATE BUDGET AGENCY

212 State House
Indianapolis, Indiana 46204-2796
317-232-5610

Jason D. Dudich
Director

MEMORANDUM

To: Wesley R. Bennett, Commissioner
Department of Local Government Finance

From: Harimanda Razafindramanana, Assistant Director
Tax and Revenue Division

Date: 27th June, 2018

Subject: Assessed value growth quotient

The State Budget Agency has calculated the assessed value growth quotient pursuant to IC 6-1.1-18.5-2 for property tax levies first due and payable in CY 2019. The growth quotient for CY 2019 is 3.400%. The supporting documentation is contained in the attached file and uses the information released by the Bureau of Economic Analysis on June 27, 2018.

Should you need additional information, please contact me.

Attachment

Cc: Micah Vincent, Director, Office of Management and Budget
Jason D. Dudich, Director, State Budget Agency

June 27, 2018