

**Analysis of
Cooperative Solutions to
Improve Rural Fire Protection in
Monroe County, Indiana.**

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Disclaimer: The views expressed herein reflect the views of the authors and in no way reflect the views of Indiana University, the School of Public and Environmental Affairs, or the trustees.

I.

Executive Summary

Trustees representing Bloomington, Benton, Van Buren, and Salt Creek Townships in Monroe County, Indiana approached Indiana University's School of Public and Environmental Affairs requesting the formation of a group to study cooperative solutions to improve or maintain the efficiency of fire protection in their townships, while also providing fiscal sustainability. These trustees, each representing a township in the predominantly rural area immediately surrounding the city of Bloomington, Indiana, form the client group of our analysis. Each of these townships is responsible for fire service in rural areas with a challenging terrain that features lakes, rolling hills, and narrow roads. Fiscal constraints confronting these townships include state limits on tax revenues, a limited tax base, and numerous mandatory equipment purchases. The capstone team conducted an extensive analysis to explore new and existing collaborative strategies for the townships to reduce fiscal stress and ensure their high quality of service.

A structural reorganization towards a fire territory is recommended. The primary basis for this recommendation is that this arrangement will reduce capital requirements related to equipment purchasing and allow for streamlined administration. A fire district is an alternative option, but a fire territory offers important flexibility in the governance design and the distribution of the fiscal burden among the townships. Along with considerable public engagement, these flexibilities have been important determinants of fire consolidation success in other communities. A Geographic Information Systems (GIS) model has been created to assist with further analysis of fire response times across the townships, which will aid in future discussions of strategic deployment of fire resources.

In addition, the capstone team has provided a series of recommendations that can be implemented without any formal reorganization of the existing service areas. These recommendations include:

The townships should make use of a joint purchasing timeline for capital and equipment apparatus. To facilitate implementation, the capstone team has created a current asset list

and replacement schedule that can be used to identify opportunities for inter-jurisdictional bulk purchases that result in discounts. For example, a local supplier of fire trucks has indicated that a bulk order of three units would lower the cost by \$6,000 per unit.

Training existing fire personnel to bring equipment maintenance and certification tasks in-house is a significant opportunity for cost savings. A comparable Indiana township has saved \$45,000/year by adopting this measure.

New building developments currently receive free fire code inspection, but other fire departments commonly charge fees to avoid shifting the cost burden to taxpayers. Especially as I-69 construction will become a significant demander of fire inspection services, it is recommended the fire departments adopt a fee schedule, such as the one recommended by Federal Emergency Management Agency. We estimate that this fee schedule would have produced \$1,800 in cost recovery for Van Buren Township in 2013.

The townships should consider offering ambulance service to provide an additional revenue source that is not tax or fee based. All of Monroe County's Emergency Medical Service (EMS) is currently provided by IU Health; so there could be a market for a fire department-operated EMS provider. The revenue potential from this service could be substantial and would be derived from medical insurers, rather than from citizens directly. Another Indiana township generates about \$500,000 annually from providing this service.

By specializing and sharing resources to write grant proposals the townships could pursue their grant proposal writing efforts more economically in order to more aggressively pursue the broad spectrum of federal and state grant funding available.

There are several ways in which the townships can use this report and the other information associated with it to move this project forward. The townships' first priority should be to assess the type and degree of consolidation/cooperation that they would like to engage in. This is a complex, multi-faceted decision that must involve the input of many diverse stakeholders. The essential questions that must be answered are: 1) whether the townships want to consolidate as a fire territory; and, if so 2) what degree of centralization they want to incorporate into the structure of that territory. As the townships are undertaking this core evaluation, they should simultaneously consider which of the other recommendations included in this report they wish to implement as well. This evaluation should be made in concert with the broader structural determinations so that all decisions made can complement each other. Finally, the townships should continue to maintain and expand the joint purchasing timeline and the GIS model, as these resources will assist them in continued efficient decision-making.

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II.

Introduction

The client group consists of the trustees representing four rural townships surrounding the City of Bloomington in Monroe County, Indiana. The townships represented in the client group are Benton Township, Bloomington Township, Salt Creek Township, and Van Buren Township. While each township faces a unique set of circumstances, they share common concerns with respect to the efficient delivery of fire protection for their citizens

Rural fire protection presents a unique set of challenges. Dispersed populations are difficult to serve as firefighters have difficulty responding quickly to a distant fire or other medical emergencies. Further compounding this problem, southern Indiana's geography and varying weather conditions offer challenges to firefighters traveling on rural roads in large emergency vehicles.

The region also contains a number of lakes that can separate those experiencing emergencies from fire stations and increase response times. Furthermore, the State of Indiana is extending Interstate 69 from Indianapolis through southern Indiana to run through the western portion of our clients' jurisdiction. This has ambiguous implications for fire protection, as the interstate represents either a) a reliable, expedient service delivery route; or b) an obstacle to service delivery, depending on the location of the emergency in relation to the firefighters' point of origin.

In short, fiscal sustainability of fire service delivery is the catalyst for each shareholder to seek cooperative solutions. The State of Indiana has imposed limitations to the property taxes that can be levied to fund fire protection services. While our clients presently have different relationships to this limitation, each client recognizes that this limitation may eventually restrict funding to a point which may hinder service delivery. Furthermore, the relatively small population of these largely rural areas creates a limited tax base with which to draw funding.

It is against this backdrop that the client group approached Indiana University's School of Public and Environmental Affairs (SPEA) seeking analysis of potential cooperative measures that the trustees can take to improve both the efficacy and cost-effectiveness of fire service delivery in their jurisdictions. The result was the formation of a "capstone" course at SPEA which consists of nine graduate students from different disciplines in order to discover and analyze options that might meet these objectives. The mandate of this group is to determine actions that the clients can take to improve or maintain the current level of fire protection services in the client area, while also reducing the cost of delivering those services.

The individuals making up the capstone group have widely varied expertise, including public management, finance, economic development, law, and Geographic Information Systems (GIS). It is through this prism that our analysis takes place. The options we have considered range from collaborative options, such as the formation of a fire district or fire territory, to actions that townships can take independently, such as charging inspection fees. We also give attention to options between these extremes, such as interdepartmental contracting, equipment sharing, joint purchasing, and shared in-house maintenance efforts.

The next section provides background and context for each of the townships represented in the client group. We also provide a brief descriptions of the various strategies that these stakeholders could employ to address these concerns. In the following section, we turn our attention to case studies of comparable instances of consolidation in order to identify practices and their results with respect to cooperation in fire service delivery.

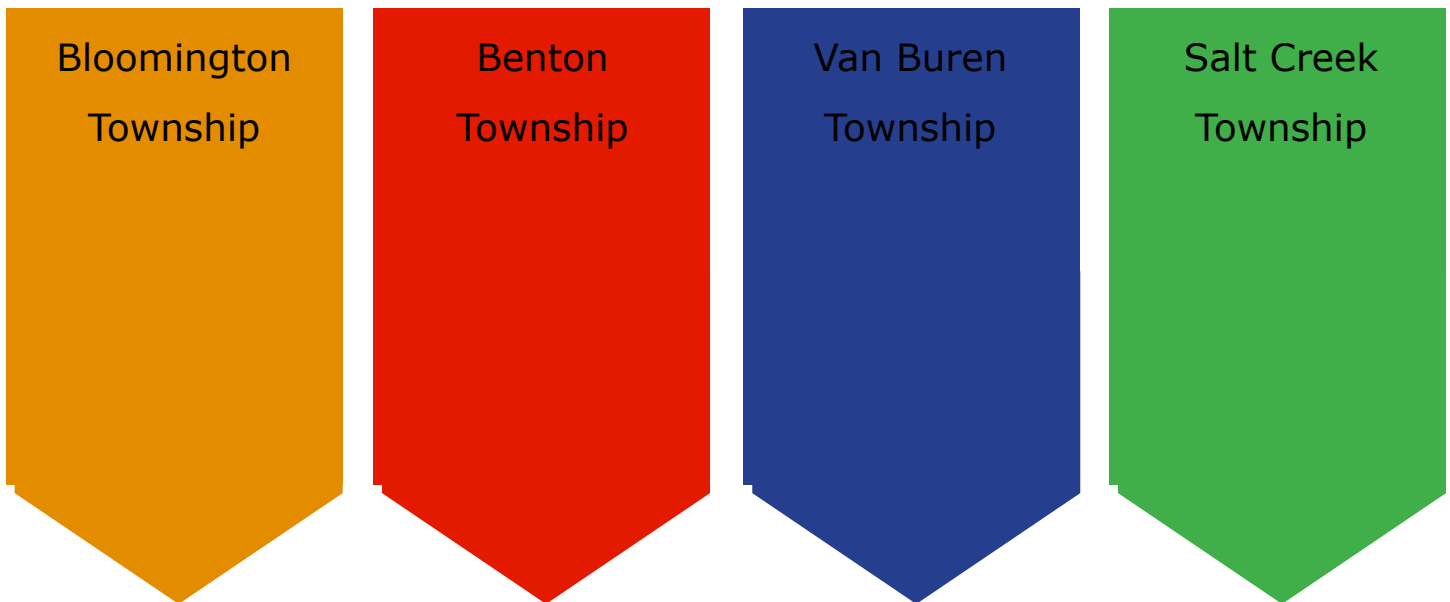
Our client-specific analysis begins with the identification of the options available to our client under Indiana State Code. This is followed by an analysis of actions that

trustees can take to reduce the cost of service delivery, including capital purchase practices and alternative revenue sources. Next, we turn our attention to ways to improve service delivery in this region, beginning with the construction of a GIS map identifying the strengths and weaknesses associated with the status quo. This analysis will determine the fiscal vulnerabilities and potential cooperative efforts that can help address them.

Based on the above, the next section will provide a detailed description of the options available to our client, which we will examine in the context of their overall and township-specific utilities. First, we show the utility of the consolidation options, such as fire territories and fire districts. Next, we outline the gains associated with solely cooperative options, such as joint purchasing and alternative revenue schemes.

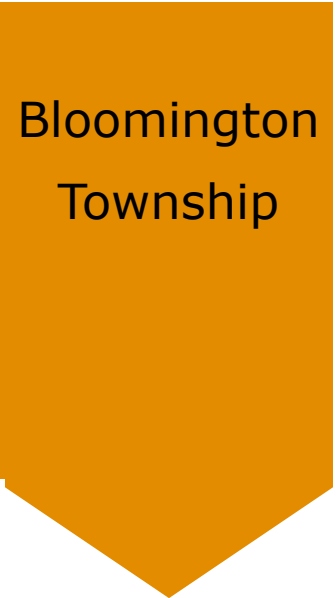
We then conclude by making an overall recommendation for our clients informed by our analysis and based on the overall utility of each option based on both quality of service and cost, the relative utility of each option for each shareholder, ease of implementation, and our perception of taxpayer palatability. We close with a prescription for best practices to implement our recommended option or options.

Shareholders



Bloomington Township's Trustee is Lillian Henegar. Bloomington Township, home to 44,167 residents, is the most populous township in the client group. Of this population, 39,726 live in the city of Bloomington, with the remaining 4,441 living in the rural area north of the city limits. The City of Bloomington covers approximate 10 square miles of Bloomington Township's jurisdiction. Bloomington Township is home to two fire stations that serve the area outside the city of Bloomington.

Bloomington Township's primary concerns relate to property tax levy limitations that threaten the fiscal sustainability of fire protection, as routine operating costs and training continue to consume the Fire Department's operating budget. Also, looming capital purchase necessities have caused Trustee Henegar to seek a proactive solution to the funding of effective fire protection services.



Bloomington Township


Benton Township's Trustee is Michelle Bright. Benton Township is a sparsely populated territory, with a population of 3,358 across a total land area of 54.92 square miles. Lake Lemon and other bodies of water cover 1.69 square miles of Benton Township's territory. Benton Township operates a volunteer fire department, but faces problems of sustainability related to levy limits. Benton has secured an emergency loan to maintain operations in the near term, in light of an embezzlement scandal under a former Benton Township trustee. Benton Township has a contractual relationship with neighboring Bloomington Township for service delivery. This contract is for \$90,000 annually. Benton is seeking a way to improve the cost-efficacy of its fire delivery, using taxpayer dollars to their maximum utility by strategic capital purchasing, improved ISO ratings, alternative revenue sources, and improved service delivery practices.



Benton Township

Van Buren Township's Trustee is Rita Barrow. Van Buren Township has a population of 11,981 residents, 2,069 of which are residents of the City of Bloomington. Van Buren Township currently operates a volunteer fire department with two stations. Van Buren Township covers 34.85 square miles, which lies almost entirely outside the City of Bloomington.

Van Buren Township has similar concerns to Bloomington Township relating to high operating costs and property tax limitations which pose threats to fiscal sustainability. Van Buren Township recently received an emergency loan, which is intended to help sustain the department financially in the near-term. Additionally, Trustee Barrow is concerned with the implications of the Interstate 69 extension project, which will dissect Van Buren Township once completed.



Van Buren Township

Salt Creek Township

Salt Creek Township's Trustee is Donn Hall. Salt Creek is the smallest township in the client group, both in terms of size (26.68 square miles) and population (1,513). Lake Monroe sprawls across 3.1 square miles of Salt Creek's jurisdiction, almost completely bisecting the township. This creates an obstacle in delivering expeditious fire protection, as it requires time to drive around the lake. Salt Creek does not operate a fire department, instead contracting with the City of Bloomington for its fire protection. Therefore, responders come from a point of origin outside the township, increasing the time it takes to respond to emergency calls.

Salt Creek faces similar fiscal sustainability concerns as the other client townships, but this is exacerbated by the terms of Salt Creek's contract with City of Bloomington which has increased from \$9,000 in 1999 to \$130,000 today. Similarly, the per capita expenditure on fire protection for Salt Creek Township increased disproportionately more than the increase in the cost to City of Bloomington in order to administer those services. (Figures 2 & 3). Furthermore, Salt Creek is presently unable to pay the annual cost of this contract. Thus, the township must be sued by the City of Bloomington each year in order to secure an emergency loan to pay the cost of the contract.

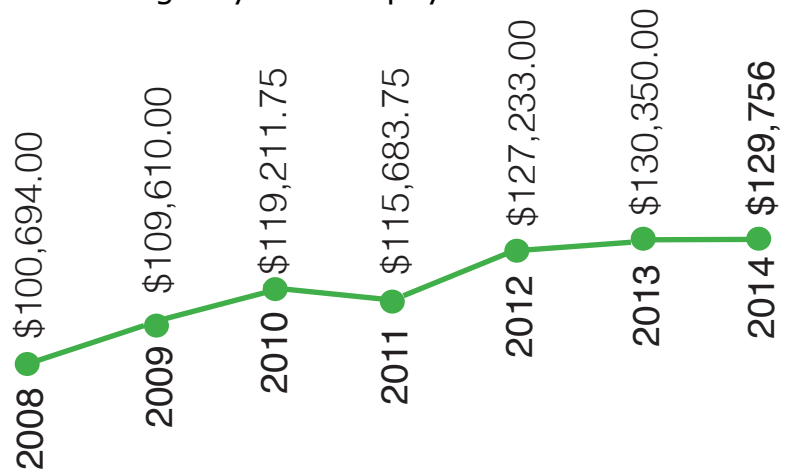


Figure 1.

Salt Creek's cost for contract with Bloomington City per year from 2008 to 2014.

Change in Cost of Fire Services

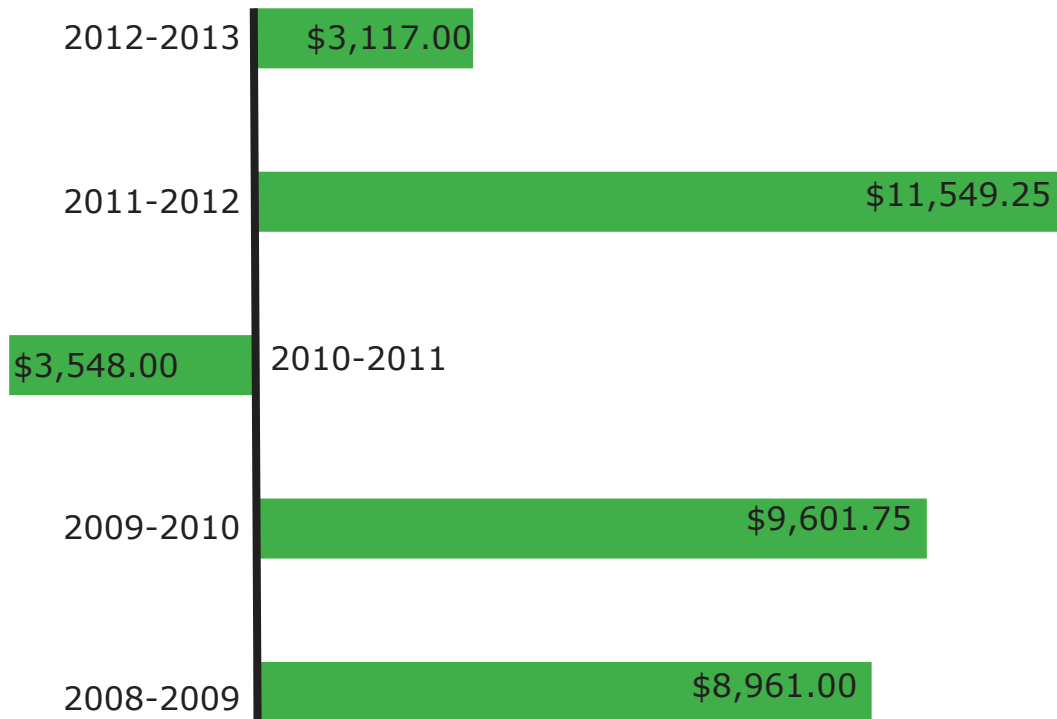


Figure 2.

The annual change in amount paid to Bloomington City to provide fire services to Salt Creek Township.

Percentage Change, Salt Creek Fire Service Costs

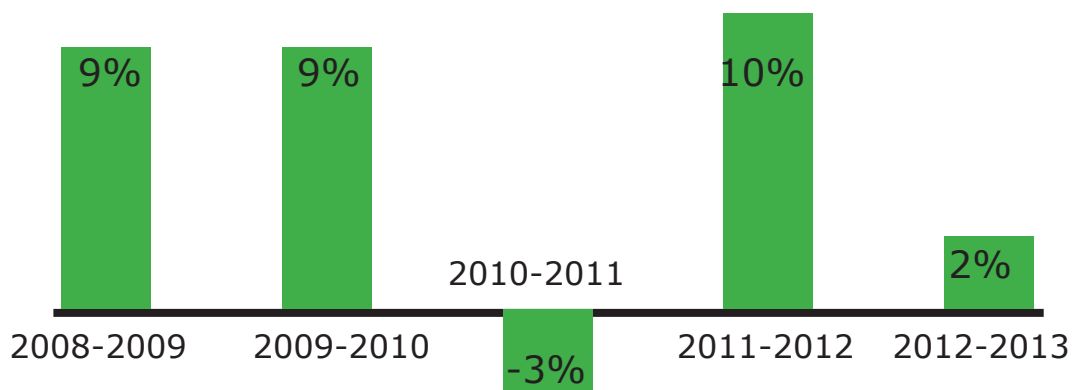


Figure 3.

The annual percentage change in amount paid to Bloomington City to provide fire services to Salt Creek Township.

The cost inconsistencies of fire services make it difficult to predict the future cost of fire protection. In the past, Salt Creek has had to default on debt in order to receive emergency funding to cover the service costs. Salt Creek pays more for its service on a per capita basis than its neighboring townships (Figure 4).

Benton Township pays considerably less for its contract with Bloomington Township than Salt Creek because it has its own volunteer fire department and fire station. For Benton Township, Bloomington Township serves only in a supplemental capacity. The existence of the fire station in Benton Township also improves the local ISO rating, therefore lowering insurance costs for Benton’s residents. Washington Township, similar to Salt Creek, does not have a volunteer firefighting squad or fire station. However, Washington Township is paying \$35,156.00 less for fire services than Salt Creek Township. It is important to note that Washington Township and Benton Township do not pay based on the number of runs Bloomington Township Fire Department makes to their respective townships.

Salt Creek is seeking a way to reduce response times to underserved areas on the southeast side of Lake Monroe. Additionally, Salt Creek wishes to examine alternative options for contracting or inter-jurisdictional cooperation to reduce the cost of fire protection.

2014 Fire Service Costs

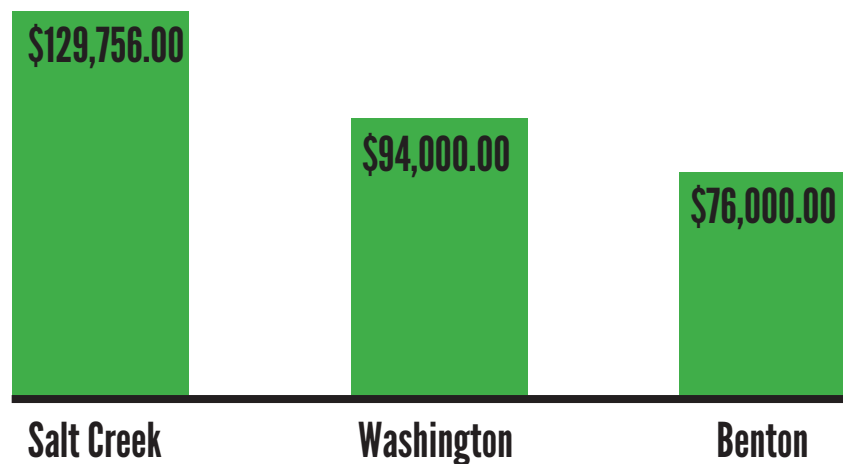


Figure 4. Cost of contracting fire services to Salt Creek, Washington, and Benton Townships for 2014.

Potential Solutions & Brief Descriptions

We have identified potential solutions to the various problems facing our client, broadly categorized as cooperative solutions and consolidative solutions. Cooperative

A.

Cooperative Options

Cooperative options are less formalized than consolidative options, but may provide similar benefits. One option is a joint purchasing agreement between departments, which may lead to modest discounts on capital purchases, reducing the operating costs for those involved in this partnership. Likewise, departments may be able to cooperate in order to better provide fire prevention services or reduce maintenance costs by training firefighters to do repairs in-house.

Finally, fire departments can develop alternative revenue sources as individuals or as member of cooperative or consolidative schemes. These may involve fees for inspections, fees for services, and streamlined grant writing efforts.

B.

Consolidation Options

One consolidation option is a fire territory. A fire territory would allow departments from contiguous townships to exist as a unified body, pooling resources and commingling service delivery areas. The potential benefits of this option are joint purchasing, which can reduce the cost of capital purchases and eliminate the need to buy redundant equipment, and combined service delivery areas that allow for quicker response times to underserved areas.

The other consolidation option is a fire district. Fire districts also provide many of the benefits a fire territory does, but involve a more centralized governance structure. Many of these benefits can be derived from a series of interdepartmental contracts, which would preserve the individual departments as independent entities. However, the resulting contract network may become administratively burdensome.

III.

Case Studies

Indianapolis - UniGov



Beginning in 1970, Indianapolis, Indiana began the process of intergovernmental consolidation within Marion County to create a single entity, known as UniGov, to provide public services for Indianapolis and its surrounding communities. This consolidation, widely considered a success, has had broad implications for the City of Indianapolis. Mark Rosentraub, a University of Michigan professor (formerly a professor and associate dean of SPEA at Indianapolis) notes that in 1960 Indianapolis was experiencing rapid population decline, a side-effect of suburbanization. Had this consolidation not taken place, the more affluent segments of Indianapolis's tax base would have fallen outside the city's jurisdiction, resulting in underfunded public services for those remaining within the city limits. Consolidation addressed this concern by integrating the suburbs, allowing the City of Indianapolis to become the service provider for many of its new surrounding communities. This allowed the city to preserve its population and provided a more equitable delivery of services for much of Indianapolis and its surrounding suburbs (Rosentraub, 2000).

UniGov is a unique case, as it is the first instance of consolidation between city and county governments. According to Rosentraub, this governance model:

"...concentrates a limited or select group of urban services at the regional (defined as county) level while permitting most other critical urban services to be delivered by administrations and agencies serving different, often much smaller, areas within the county" (p. 180).

This is unique, as opposed to other consolidations, such as in Miami-Dade County, where consolidation encompassed almost all public services. Rosentraub goes on to discuss the structure of these consolidation efforts:

"Structurally, UniGov is a multilayered local government system under which authority for economic development, public works, parks, transportation, and some elements of public safety is transferred to the county (or regional) level—the first layer in a multi-tiered structure. Services are delivered by administrative units of varying size that existed prior to the passage of UniGov

(including several that were already countywide but organized as special districts). The compound governance system of UniGov offers many of the attributes of regional cooperation while preserving local control of other basic municipal services” (p. 181).

UniGov was also a mechanism for increasing the total assessed property value within the city. This gave the local government improved access to capital for redevelopment and other activities. Some of the drafters of the UniGov legislation see this enhanced revenue stream as the key benefit derived from a consolidated government. Public satisfaction with this consolidated fire service has remained high since UniGov’s official adoption in 1970. However, a handful of Marion County communities remain independent of UniGov, despite ongoing efforts to incorporate these entities.

Lessons

For an intergovernmental consolidation to take place, it is essential to have adequate funding and public support. The Indianapolis consolidation largely achieved its stated goals of stabilizing the measurement of local and regional population, stimulating economic development via economies of scale, encouraging productive management practices, and enhancing the city’s capacity to invest in its own development. Additionally, improved governance resulting from UniGov may have been the impetus for economic improvements in the time since UniGov’s implementation, such as Indianapolis’s ascension to its position as a national leader as a convention destination.

The principal reason for UniGov’s success is that this initiative invited and received support from the private and nonprofit sectors (including Indiana University). As noted by Rosentraub, “The nonprofit sector was also an active participant responsible for almost \$1 of every \$10 invested. Taken together, the private and nonprofit sectors were responsible for approximately two-thirds of the funds invested” (p. 183). This translates into a total investment of \$20 billion by the private and nonprofit sectors of the total \$32 billion needed to undertake this project. Meanwhile, the City of Indianapolis contributed only \$550 million. The remaining contribution represents combined investments from the state and federal governments. Central to Indianapolis’s fundraising prowess were the visions it sold to its investors, effective marketing efforts, industrious coordination among manifold stakeholders, and support from locals passionate about improving their community.

There has been recent effort to incorporate the three Marion County townships that remain outside UniGov: Wayne, Pike, and Decatur. The Indiana Senate Committee on Local Government recently decided in favor of the three townships which favor remaining independent of UniGov. In light of this ongoing discussion, we have compiled a table of advantages and disadvantages of consolidating fire service in the context of Indianapolis’s UniGov.

Advantages

- 1. Save taxpayer dollars through joint provisioning of property and equipments.**
- 2. Have support from these townships' firefighters due to potential pay rises and the prospect of joining a larger "boat" (department).**

Disadvantages

- 1. Doesn't allow sufficient input in decision-making from the three townships. Local fire administrators and politicians opposed the consolidation due to the prospect of loss of control.**
- 2. May cut services provided, no longer as much localized attention, especially for the fire prevention programs.**

Brownsburg Fire Territory



The Brownsburg Volunteer Fire Department was established in 1942. As the Brownsburg area grew significantly over the latter half of the 20th century, the community's needs eventually outgrew what could be met by its local fire department. In response, the department, along with Indiana legislators, established the state's first fire protection territory. The new fire territory law established a centralized governing body for what would eventually become the Brownsburg Fire Territory (BFT). This new entity would serve not only the Town of Brownsburg, but also nearby Brown and Lincoln Townships. This effort earned full support from local administrators. Based on the subsequent improvement of fire service coverage and delivery, combined with BFT's interaction with the public, this experiment has earned significant support from local firefighters and the public they serve.

In addition to typical fire protection services, BFT spends significant time working within the community to provide education and training to the public. The fire territory has also been on the forefront in leading Homeland Security notification efforts within Indiana. BFT also conducts car-seat inspections, CPR/First-Aid training, Honor/Color Guard, Project Lifesaver, Public Education, and Safe Sitter, alongside station tours and visits for the public. Furthermore, BFT engages in cross-jurisdictional actions. For example, it partners with fire departments from other counties to provide emergency coverage services to a variety of county events such as the Hendricks County Fair and to the Lucas Oil Raceway in Indianapolis.

BFT currently has three fire stations and a headquarters/training facility. BFT is staffed by eighty-one full and part-time employees. The fire territory is governed by an executive board comprised of the Brown Township Trustee, Lincoln Township Trustee, and a Representative from the Brownsburg Town Council.

As recently as 2012, the Town of Brownsburg and Lincoln Township rejected a plan brought forward by the local Reorganization Committee seeking to change the Fire Territory into a Fire District. The partial aims of that change are to formalize the fire service arrangements and comply with the non-compulsory federal Government Performance and Results Act (GPRA). The governing board rejected the change primarily for financial reasons.

Brownsburg Town Manager, Grant Kleinhenz explained his rationale in opposing this change:

“...some of those advantages [of the Fire Territory option] also go away, namely the Fire Territory has an operating levy as well as a separate levy called the equipment replacement fund. It is typically used for the replacement of fire trucks, equipment, ambulances, etc. We realized later in the process that we would not be able to reset our levies to accept the lost levies into the new town’s levy. We realized that impact was over \$500,000 per year.” (\$580,000 to be exact.)

As citizens are generally satisfied with the current state of their fire protection, administrators see little reason to enact sweeping reforms.

White River



The White River Township case study demonstrates a successful consolidation into a fire district. The White River Township Fire Department (WRTFD), located in Johnson County, Indiana, created a fire protection district in 1986 as a means of improving the quality of fire service in what had become one of the fastest growing areas in Indiana. The growth in population was primarily in the unincorporated areas of White River Township and threatened the quality of fire protection for this growing population. The fire district was thus created as a way to secure additional funding for fire protection in these previously unincorporated areas. Prior to the formation of the district, fire protection consisted of one station with a small volunteer company. The department has since built a second and third station, with the third functioning as the department’s headquarters. The fleet has also increased to

include four engines, a 102' aerial platform truck, three ambulances, a heavy rescue truck, a rescue boat, two utility vehicles, and seven staff vehicles (<http://www.wrtfd.org>).

WRTFD serves approximately 35,000 people over an area of 26 square miles and employs over 150 individuals, including full-time firefighters, part-time firefighters, and associate members. The fire district is governed by a five-member board whose members have staggered two-year terms and are appointed by the Johnson County Commissioners.

Lessons

This case offers several important lessons regarding public support, long-term funding, and organizational structure. A newly formed, consolidated entity must maintain consistent community support through citizen engagement. The community has been extremely supportive of the White River Township Fire District, contributing to its success.

An unexpected issue in White River was the speed of growth, which required increased funding (Pell, personal communication, April 11, 2014). While future funding needs should be considered by any fire department, it is important to note that a newly consolidated fire department must consider the future needs of each community served by the consolidated entity and anticipate how this growth impacts funding needs. A final lesson from this study is that shareholders must extensively plan the organizational structure of a consolidated entity as well as who will retain ownership of existing capital stocks, such as property and equipment.

IV.

Description of Options

4.

Main Options:

1. No Change

2. Inter-Local Agreement

3. Fire Territory

4. Fire District

There are four main options available to our clients: no change to the status quo, inter-local agreements, consolidation into a fire territory, and consolidation into a fire district. This section will define and explain these different options.

1. No Change

The simplest option is to have no change in the current governance and fire service. This option will not be discussed here in depth, as dissatisfaction with the status quo was the impetus for the client group seeking this analysis. It bears mentioning, however, that taking no cooperative or consolidative action is an option for the future. All other options are discussed in comparison with this baseline.

¹ I.C. §6-1-7-2(a).

² I.C. §6-1-7-3(a).

³ I.C. §6-1-7-3(b).

But see I.C. §6-1-7-4; & I.C. §

⁴ 36-1-7-5 for agreements dealing with out of state entities and state agencies, which do need to be approved.

⁵ I.C. §6-1-7-11.

2. Inter-Local Agreement

Local governments in Indiana have broad powers to enter into agreements with each other. Specifically, “a power that may be exercised by [a local government] may be exercised by one or more entities on behalf of others or jointly by the entities. For most agreements, entities that want to do this must, by ordinance or resolution, enter into a written agreement.”¹ Generally, agreements must specify: 1) duration; 2) purpose; 3) how it will be financed, staffed, supplied, and budgeted for; 4) how it will be terminated; 5) how it will be administered, either by a separate entity or by “a joint board composed of representatives of the entities that are parties to the agreement, and on which all parties to the agreement must be represented”; and 6) how property will be acquired, held, and disposed of (if governed by a joint board).² The administering entity (whether a separate entity or a joint board) “has only the powers delegated to it by the agreement. The agreement may not provide for members ... of the separate ... entity or joint board to make appointments to fill vacancies” on the administering entity.³ Agreements

generally do not need to be approved by any third party.⁴

“An entity entering into an agreement ... may appropriate monies and provide personnel, services, and facilities to carry out the agreement.”⁵ If a local government “enters into an agreement ... to transfer, combine, or share powers, duties, functions, or resources and [the local government] realizes ... savings or a reduction in the reasonably foreseeable expenses [the local government] shall specify in the agreement ... the amount (if any) of the decrease that the Department of Local Government Finance (DLGF) shall make to the” levy limit, tax rate cap, and budgets to eliminate double taxation and any excess taxes.⁶ The governments entering into the agreement are the sole determiners of this reduction, but they must make the reductions in good faith. The same rules about reductions in taxes apply if a local government combines or reorganizes “a department, agency, or function” of the local government.⁷ Local governments may transfer or exchange property through identical resolutions, just as with agreements.⁸ These transfers do not need consideration.

In short, local governments can accomplish nearly anything they have the power to do themselves through agreement and joint cooperation, so long as the agreements are properly adopted, contain all the required elements, and are administered by pre-existing authorities, either in the form of a separate entity or in the form of a joint board composed of representatives from the contracting entities. Inter-local agreements (as distinct from “cooperative agreements”) are, therefore, powerful and flexible tools for accomplishing joint action.

Joint Purchasing Agreements

Indiana law allows local governments to make purchases on behalf of each other and from each other by contract.⁹ A joint purchasing agreement is the least consolidated form of intergovernmental cooperation. It changes neither the organizational structure nor the tax structure but it opens opportunities for cost-saving by reaching economies of scale.

Joint purchasing agreements are a specialized sub-category of inter-local agreements that are easier to enter into and administer. Purchasing agreements are not subject to the same procedural or formal requirements as other agreements.¹⁰ Essentially, joint purchasing agreements do not

⁶I.C. §6-1-7-16.

⁷I.C. §6-1-8-17.

⁸I.C. §6-1-11-8.

⁹I.C. §6-1-7-12.

¹⁰I.C. §6-1-7-2(b).

¹¹I.C. §6-1-7-12.

¹² Id.

¹³ Id.

¹⁴ I.C. §6-8-19-2 &
I.C. §6-8-19-6.

¹⁵ I.C. §6-8-19-6(d).

¹⁶ I.C. §6-8-19-5(c).

¹⁷ I.C. §6-8-19-7.

have to be agreed to by resolution and do not need to contain any specific elements¹¹ (beyond those that would make the agreement determinable enough to be enforced). When a local government purchases from another local government they do not need to comply with the normal rules governing purchases (i.e. bidding requirements) as long as the original purchase was valid, saving on transaction costs.¹² Joint purchasing agreements are explicitly allowed when made jointly by local governments or local governments together with non-profits.¹³

Other Inter-Local Combinations

In addition to joint purchasing agreements, the townships could use various other contractual devices to affect virtually any cooperative end they desire. In doing so, they must ensure that their contracts conform to the preceding list of formal requirements. They should also ensure that their contracts are detailed and clear enough to be easily determinable. This will help to minimize conflict in a cooperative relationship and resolve it amicably when it does arise. While contracts offer the benefit of flexibility, they are not capable of effectuating structural changes in the tax or fund structure which undergirds the operation of the townships and their fire services. Because the possible contractual options are voluminous and amorphous, we dedicate no more of this report to their illumination, but it is important to note that contracts could be vital tools, either to support a more structurally focused form of collaboration, or to accomplish a result that is not possible through one of the formally prescribed consolidative processes.

3. Fire Territory

A fire territory is a consolidated entity under which two or more existing, contiguous units agree to operate as a single provider. The legislation allows different tax rates within the participating jurisdictions, and units can set new levy amounts which are not subject to the units' existing levy limits.

A fire territory can be formed between two or more "participating units." A participating unit "refers to a unit that adopts ... an ordinance or a resolution that meets" several procedural and formal requirements.¹⁴ The resolution must include: 1) the proposed boundaries of the territory; 2) a detailed statement about the taxing scheme to be employed

in the territory; and 3) an identification of the provider unit and all participating units.¹⁵ The boundaries of the territory need not coincide with any other political boundaries.¹⁶ The taxes within the territory need not be uniform, as long as they are uniform within the portion of the territory that belongs to any one participating unit.¹⁷ The provider unit is the participating unit that will be responsible for providing fire services within the territory.¹⁸ Only one participating unit can be the provider unit.¹⁹

One of the existing participating units would have to be designated as the provider unit. However, the Code says little about the allowable governance structures and processes that can be used in a fire territory. Therefore, it is feasible to structure the authority of the provider unit so that some level of governance authority remains in the hands of the other participating units. It is also feasible to structure the provision of service in the territory through contractual arrangements so that the provider unit would provide services to the areas outside its territory by contracting with the other participating units. The provider unit can be changed, but only once a year at most.

When voting on the resolution, any member of the township board that is employed by any other of the townships cannot vote.²⁰ When a territory is established, the "provider unit must establish a fire protection territory fund."²¹ "The provider unit, with the assistance of each of the other participating units, shall annually budget" the money to be spent out of the fund.²² "Participating units may agree to establish an equipment replacement fund."²³ "The property tax rate for the levy imposed under [the equipment replacement fund] may not exceed [0.333 mills]"²⁴ and must be uniform throughout the territory.²⁵ Any participating unit may, by resolution, transfer money to either of these two funds.²⁶ The provider unit may purchase equipment on an installment contract if the installments do not run for more than 6 years.²⁷ Any other entity can transfer or sell, without consideration, anything to a fire territory for the purposes of firefighting.²⁸

When a territory is created, the DLGF is required to ensure that no duplicate taxation will occur.²⁹ The DLGF does not set the initial tax rate or levy; this is set by the participating units, but must be published during public hearings before forming the territory.³⁰ The DLGF will, however, reduce the levies of all participating units by the amount that they levied

¹⁸I.C. §6-8-19-3.

¹⁹I.C. §6-8-19-5(b).

²⁰I.C. §6-8-19-6.3.

²¹I.C. §6-8-19-8(a).

²²I.C. §6-8-19-8(c).

²³I.C. §6-8-19-8.5.

²⁴I.C. §6-8-19-8.5(b).

²⁵I.C. §6-8-19-8.5(a)(4)(B).

²⁶I.C. §6-8-19-8.6.

²⁷I.C. §6-8-19-8.7.

²⁸I.C. §6-1-11-5.7.

²⁹I.C. §6-8-19-9.

³⁰See I.C. §6-8-19-6.

³¹I.C. §6-8-19-12.

³²I.C. §6-8-19-10.

³³I.C. §6-8-19-13.

³⁴Id.

³⁵I.C. §6-8-19-15.

Two Possible Models

1. Cooperative Fire Territory Model

2. Consolidative Fire Territory Model

1.Cooperative Fire Territory Model

for fire services in the year before forming the territory.³¹ No participating units are required to disband their fire departments when forming a fire territory.³² Participating units can withdraw from a fire territory between January 1st and April 1st of each year, in which case their withdrawal becomes effective on July 1st.³³ When a participating unit withdraws, their levy is adjusted again to allow for fire protection services.³⁴ A fire protection territory is dissolved if all participating units withdraw; in which case any property transferred to the territory reverts to the participating unit who transferred it.³⁵

The degree of authority retained by the participating units in a fire territory can be varied and is defined by agreement. The politics of forming a fire territory are highly situational because, with clever contract drafting, it seems that nearly any governance configuration is attainable. Therefore, a fire territory allows a high degree of flexibility.

The various governance models possible in a fire territory can be classified on a continuum as more or less centralized or decentralized. While many intermediate combinations are possible, we have chosen to discuss and compare two possible models which fall towards either end of this centralized/decentralized spectrum. We have labelled the more decentralized model the "Cooperative Model" as the interaction between the townships as participating units within this model would look more like intergovernmental cooperation than true consolidation. We have labelled the more centralized model the "Consolidative Model" as this model would have the participating units interacting more like component parts of a truly consolidated central entity. The following sections briefly describe the basic components of each of these models and identify the ways in which they differ. We will refer back to these models later, when analyzing the implications that varying degrees of centralization create within the governance of a fire territory.

In our Cooperative Model, the Fire Territory Levy would be composed of non-uniform tax rates. Additionally, these rates would be the same rates at which each township currently taxes over each township's area within the territory. Thus, the impact of the creation of the territory on taxpayers would be minimized. Furthermore, the governance of the territory would be structured so that responsibilities for service provision remain largely unchanged from their current state. The provider unit would be directly responsible for providing service over its own area, and it would contract with the fire departments of the other participating units to provide service over their respective areas. The contract price for each provider would be equivalent to the amount of taxes raised

from the portion of the levy covering each participating unit's area. Therefore, though things would be structured differently on paper, the functional realities of the operations of the fire territory would be essentially the same as they are currently.

The major exception to this would be with regards to capital purchases. All existing capital assets would remain under the control and ownership of their current owners. Additionally, all existing Cumulative Fund Levies would continue to operate, under the control of the individual townships. However, the Cooperative Model, like all fire territory models we would recommend, would create a new Fire Territory Capital Fund and raise a new levy to support this fund. New joint capital assets would be purchased and jointly administered out of these joint funds. These new capital assets would be allocated based on collective priorities and needs. They would be stationed and operated within whatever department would put them to their best service, but they would remain the property of the fire territory itself.

In our Consolidative Model, the Fire Territory Levy could be either uniform or non-uniform. In either case, however, the governing principle that would determine where tax rates are set would be a determination of the disparity of the quality of service throughout the territory, as opposed to a concern for how closely current rates conform to former rates. In this model, rates should be set so that citizens who enjoy a substantively higher quality of fire service pay a higher rate on their fire service levy, while those with lower quality service pay a lower rate on this levy. Given the current disparity in service provision, some significant structural expansion would need to be planned for the near future to improve the level of service to the southwestern portion of the territory, in order to equitably justify the imposition of a uniform levy. Absent this, the levy would remain non-uniform in this model, but the townships would agree on objective criteria for determining the rates, not only initially but at regular adjustment intervals, to ensure continuing equity in the rate structure. These criteria could include some kind of indexing to one or several measures of the quality of fire service being provided to various parts of the fire territory so that this factor would have to be a major part of the consideration of what rates should compose the non-uniform levy at each adjustment interval.

The Consolidative Model would also call for a reorganization of all existing capital assets. All participating units would transfer ownership of all capital assets to the fire territory. The fire territory, through whatever joint governance structures the townships have devised for it, would then determine how each of these assets could best serve the collective priorities and needs of all citizens within the territory. These assets would then be reassigned and redeployed at whatever station would put them to their best service. The

2. Consolidative Fire Territory Model

³⁶I.C. §6-8-11-4(a).

³⁷I.C. §6-8-11-5(a).

³⁸I.C. §6-8-11-4(b).

³⁹I.C. §6-8-11-4(c).

⁴⁰I.C. §6-8-11-5(b).

⁴¹I.C. §6-8-11-11.

individual township Cumulative Fund Levies would continue to operate, in addition to the new Fire Territory Capital Fund Levy, but the governance structure of the fire territory would mandate that the townships transfer all funds raised by these separate levies to the territory, to be jointly administered under the Fire Territory Capital Fund. The individual fire departments would continue to exist and operate their own personnel. However, the high-level administrative functions of the separate fire departments would be consolidated into a centralized administrative core. Thus, the budgets and service areas of the departments would be determined centrally, by the fire territory, through whatever governance structures the townships put in place for making those determinations.

4. Fire District

A fire district is a consolidated entity that is established to assume all responsibility for provision of fire and emergency services throughout its district. It is a joint effort made by the participating townships toward complete consolidation which requires the highest level of commitment and foregoing of their prior autonomy. The townships become divorced from the provision of fire services and county officials appoint a board to oversee the fire district. This board assumes full responsibility for provision of fire services within the district. The township funds and levies relating to firefighting are dissolved and replaced by new funds and levies administered by the district. The Department of Local Government Finance (DLGF) initiates a new assessment of local property values and the board submits their projected budget to DLGF for review. Then, the DLGF decides on the new levy rates for fire fund and capital fund, both of which are subject to the Indiana property tax caps.

There are two processes that can lead to the establishment of a fire district. A county legislative body can establish a fire district at will,³⁶ or “freeholders” (property owners) can petition to have a fire district established.³⁷ All parts of a fire district must be contiguous; there cannot be a part that is completely separate from the rest.³⁸ Political subdivisions other than municipalities have no formal ability to resist the creation of a fire district. Unlike fire territories, fire districts generally cannot cross county lines. The boundaries of a fire district need not coincide with the boundaries of

any other political subdivision.³⁹ To petition for a fire district, property owners must collect the signatures of either: 1) 20% of the property owners within the proposed district, with a minimum of 500 signatures; or 2) a majority of the property owners within the proposed district.⁴⁰ "To add area to a fire district already established, the same procedure must be followed as is provided for the establishment of a district."⁴¹

Once a district is established, the county legislative body appoints a board of fire trustees, who must be "qualified by knowledge and experience in matters pertaining to fire protection."⁴² The county legislative body must appoint one trustee from each township that the territory covers, and, if this leads to an even number, they must appoint one more.⁴³ In any case, at least three trustees must be appointed.⁴⁴ If a vacancy in the board occurs, the county legislative body appoints a replacement for the unexpired term.⁴⁵ Generally speaking, the board of trustees exercises all of the same powers of a township trustee, but only with regards to firefighting/ fire protection matters.⁴⁶ The fire district is also imbued with the standard set of "corporate powers."⁴⁷ "All the real property within a fire district constitutes a taxing district ... A tax levied must be levied at a uniform rate upon all taxable property within the district. A fire district is a municipal corporation [for tax purposes]."⁴⁸ The annual budget of the fire district operates in the same way as other sub-county budgets; it is reviewed by the county and then by the DLGF.⁴⁹ When a fire district is created the DLGF "shall verify that a duplication of tax levies does not exist between a fire district and a municipality or township within the boundaries of the district."⁵⁰

When a fire district is created, no "municipality or township [is required] to disband its fire department."⁵¹ Two or more fire districts can merge if they share at least 1/8 of their total boundaries.⁵² Property owners can petition for the merger of two or more districts.⁵³ Property owners can also petition to dissolve a fire district. After such a petition is filed, a petition against dissolution may also be filed that can prevent dissolution if enough signatures are gathered. Any other entity can transfer or sell, without consideration, anything to a fire district for the purposes of firefighting.⁵⁴

⁴² I.C. §6-8-11-12(a).

⁴³ Id.

⁴⁴ Id.

⁴⁵ I.C. §6-8-11-12(c).

⁴⁶ See §6-8-11-15.

⁴⁷ Id.

⁴⁸ I.C. §6-8-11-16.

⁴⁹ See I.C. §6-8-11-18.

⁵⁰ I.C. §6-8-11-19.

⁵¹ I.C. §6-8-11-21.

⁵² I.C. §6-8-11-23(a).

⁵³ I.C. §6-8-11-23(b),(c).

⁵⁴ I.C. §6-1-11-5.7.

Advantages of the Fire District

- 1. May relieve the volunteer departments of legal and bookkeeping duties, allowing firefighters to focus on emergency responses.**
- 2. The single district would help with finances, grant applications, and other department responsibilities.**

Disadvantages of the Fire District

- 1. Loss of local control with the district option, as decision-making transfers to a centrally-planned board. This could translate to less local attention and responsiveness.**
- 2. Firefighters' morale could be affected through compulsory changes in work environment or practices.**

V.

Legal Analysis

Levy Limit

⁵⁵ See I.C. §-1.1-18.5-3.

⁵⁶ I.C. §-1.1-18.5-8(a).

⁵⁷ Id.

⁵⁸ I.C. §-1.1-18.5-8(b).

⁵⁹ Id.

⁶⁰ I.C. §-1.1-18.5-10.2.

⁶¹ I.C. §6-8-13-4.

⁶² I.C. §-1.1-18.5-10.4.

⁶³ I.C. 36-8-14-4.

Local governments in Indiana are subject to a levy limit. This levy limit applies to the total ad valorem levy of a local government.⁵⁵ There are, however, a number of exceptions.

The levy limit does not apply to taxes levied to pay: 1) bonded indebtedness; or 2) lease rentals for leases of 5 years or more.⁵⁶ This does not include “emergency borrowing” for fire or EMS.⁵⁷ There is a catch to these exceptions, however. There are some significant procedural requirements that a local government must go through in order to be allowed to pay bonds or leases of 5 years or more from property taxes.⁵⁸ Unless these procedures have been complied with, property taxes cannot be used to pay bonds or leases 5 years or longer.⁵⁹

Another exception applies to a township’s firefighting fund. The township’s “levy limit ... does not include ... property taxes that would be due ... under [the township firefighting fund].”⁶⁰ “Property taxes levied ... [under the township firefighting fund] shall ... be treated as if that levy were made by a separate civil taxing unit.”⁶¹ Thus, the township’s firefighting fund levy is treated as an entirely separate levy from the township levy. Each of these separate levies is subject to its own, independently calculated levy limit.

There is an additional exception for taxes levied under Chapter 36-8-14.⁶² This chapter provides for the “Cumulative Firefighting Building and Equipment Fund” allowed for any township, fire district, or reorganized entity and contains its own limitations on this levy: it cannot exceed 0.333 mills.⁶³ The levy limit applies to all property taxes levied by a local government in a given year that does not fall into one of these exceptions. For detailed information on how to calculate the levy limit see Appendix D.

In practical terms, the effect of the levy limit is to change the levy in the same proportion by which income changes in the state. When income in the state increases, the maximum levy increases; when income in the state decreases, the maximum levy decreases.

However, the relevant number is not the previous year’s fluctuation in income but rather the fluctuation in the 6-year average change in income. This makes the year-to-year change in levy limits highly stable. Levies do not decrease as dramatically as income in bad economies, but they also do not increase as dramatically as income in good economies.

_____ This proportionality, however, is capped at +6%. That is,

if income in the state increases more than 6% over the previous years (i.e. in very good economic years) levies can only increase up to 6%. This system does not account for differences in the distribution of income throughout the state. There is also one final proviso that states that if the local government is located in a county that newly imposes or increases an income tax, levies are frozen for the year in which the new tax or increase is imposed.⁶⁴ In such a year, the maximum levy does not increase or decrease.

Local governments can appeal for an increase in their maximum levy beyond that allowed by the formula above. The appeal is to the DLGF and must include a statement that the local government “will be unable to carry out the governmental functions committed to it by law unless it is given” an increase in its levy limit.⁶⁵ This statement must also be supported by “reasonably detailed statements of fact.”⁶⁶ The DLGF can grant the appeal for a number of specific reasons, only two of which are generally applicable. The DLGF can grant the appeal if: “the increase is reasonably necessary due to increased costs ... resulting from annexation, consolidation, or other extensions of governmental services to additional geographic areas or persons”;⁶⁷ or the 3-year average of the growth of the dollar value of property tax exemptions, as a proportion of total assessed value, is more than 2% greater than the same number for all properties throughout the state.⁶⁸ For exception #1, the appeal must come within 5 years of the increase in costs claimed to justify the appeal.⁶⁹ For exception #2, the percentage increase in the levy limit cannot be more than the percentage by which the local government’s number exceeds the statewide number.⁷⁰ Any appeal granted that allows an increase in the levy limit for a particular year will have a permanent effect. The newly increased levy limit serves as the new baseline from which future levy limits are calculated.

⁶⁴I.C. §-1.1-18.5-3(b).

⁶⁵I.C. §-1.1-18.5-12.

⁶⁶Id.

⁶⁷I.C. §-1.1-18.5-13(a)(1).

⁶⁸I.C. §-1.1-18.5-13(a)(3).

⁶⁹I.C. §-1.1-18.5-13(a)(1).

⁷⁰I.C. §-1.1-18.5-13(a)(3).

Maximum Aggregate Rate Cap

Local governments in Indiana are also subject to the maximum aggregate rate cap (MARC). “In territory outside the corporate limits of a city or town ... the sum of all tax rates ... imposed on tangible property ... may not exceed [4.167 mills].”⁷¹ Like the rate caps and levy limits, the MARC has some exemptions. These exemptions generally include various bond obligations, judgments against the local government, and other strict legal obligations.⁷² The local government is required to

⁷¹ I.C. §-1.1-18-3(a)(1).

⁷² See I.C. §-1.1-18-3(b).

⁷³ Id.

⁷⁴ See I.C. §-1.1-18-3(c).

⁷⁵ I.C. §-1.1-17-8.

⁷⁶ Id.

separately specify the proportion of their tax rate that is devoted to these excepted purposes;⁷³ county officials and the DLGF can review this determination to ensure it does not exceed the amount actually required for the excepted purposes.⁷⁴ The tax losses that result from the MARC should be distributed to the various entities that compose the MARC in the same proportion that their tax rate composes of the whole. For an example of how these losses are calculated see Appendix D.

The county board can appeal the MARC to the DLGF if they think it does not allow adequate funding in a particular political subdivision.⁷⁵ The appeal must include an analysis of the tax rates that compose the aggregate rate.⁷⁶ The DLGF has sweeping authority to affect whatever result it wishes under such an appeal.⁷⁷ Even if the appeal is granted, however, it will not have a permanent effect. The calculation of the MARC is merely a flat number; it does not reference previous years' values. Therefore, even if a particular subdivision is stressed by the effects of the MARC and wins an appeal, there will have to be another appeal the following year if the factors that lead the MARC to be insufficient still exist. It should be noted, however, that any MARC appeals that grant an increase in an entity's rate or levy can have a permanent effect through the secondary operation of levy limits, which can have a permanent effect on the distribution of taxes allowable under the MARC. For an illustration of this, see Appendix D.

Currently, it does not appear that any of the townships are experiencing tax losses as a result of the MARC. Therefore, the townships can raise levies to some extent before the MARC limitations come into effect.

When the MARC limitations do come into effect, however, they will add to the impact of the tax losses already being experienced under the constitutional "circuit breakers," discussed below.

Constitutional "Circuit Breakers"

Finally, local governments in Indiana are subject to the constitutional property tax cap "circuit breakers."⁷⁸ These maximum rates apply differently to 1) residential property used as the residence of the owner; 2) other residential property and agricultural land; and 3) other real property

and personal property.⁷⁹ For each of these kinds of property a taxpayer's total liability cannot exceed, respectively: 1) 1%; 2) 2%; and 3) 3% of the value of the property.⁸⁰ These caps contain no exceptions and no allowance for an appeal.⁸¹ They operate, therefore, as an absolute limit above which tax rates can never rise, and they are revenue losses to the unit's levy.

Currently, these circuit breakers are producing revenue losses in the townships, but the impact of these revenue losses on their fire levies does not appear to be overwhelming. See Appendix H for more details on the magnitude of these losses. These losses are distributed in the same proportional manner as that demonstrated for the MARC in Appendix D

Other Tax-Related Laws

In addition to these tax controls, the Indiana Code contains a few more sections that are generally relevant to the spending authority (and the limits thereon) of local governments. Local governments are explicitly allowed to "transfer money from one major budget classification to another within a department or office if" it is necessary, does not increase the total to be spent and "is made at a regular public meeting and by proper ordinance or resolution."⁸² This section is important for two reasons. One, it makes it clear that even though county officials and the DLGF approve local governments' original budgets for the year, these authorities do not need to be consulted if circumstances arise that require some changes to the budget. Two, as a matter of statutory interpretation, this section prohibits the transfer of budgeted funds across a "department or office." This is only relevant here in the context of inter-fund transfers. It effectively prohibits transferring money between funds for purposes, and by processes, other than those expressly allowed by some other section. Even so, this restriction is not a major hindrance as other sections of the code allow a number of inter-fund transfers for particular reasons. In addition to this section, the Code also has a specific prohibition against appropriating or spending any money originally budgeted for volunteer firefighting for any other reason.⁸³ This section essentially prohibits local governments from treating "firefighting" as one departmental heading and then transferring money between professional firefighting budgets and volunteer firefighting budgets.

Finally, it is worth briefly mentioning the Code provisions that deal with declarations of "distressed political subdivisions" (DPS).

⁷⁷ See I.C. §§-1.1-17-16.

⁷⁸ See Ind. Const. art. 10, §.

⁷⁹ See Ind. Const. art. 10, §, cl. (c),(e).

⁸⁰ See Ind. Const. art. 10, §, cl. (f).

⁸¹ These caps contain no exceptions that can be claimed by the operation of local governments, but they do except taxes that voters impose on themselves directly, through a referendum; See Ind. Const. art. 10, §, cl. (g).

⁸² I.C. §-1.1-18-6.

⁸³ I.C. §-1.1-18-6.5.

⁸⁴ The sections dealing with distressed political subdivisions are in Chapter 6-1.1-20.3 of the Indiana Code, especially:

I.C. §-1.1-20.3-6;

I.C. §-1.1-20.3-6.5;

I.C. §-1.1-20.3-7.5; &

I.C. §-1.1-20.3-8.5.

⁸⁵ See I.C. §-1.1-20.3-8.5.

The Code provides for a process by which a local government can petition to be declared a DPS, after which the rules concerning governance of that entity change somewhat dramatically.⁸⁴ This declaration results in the takeover of the local government by an appointed emergency manager, who is then imbued with sweeping powers to take drastic austerity measures in order to right the ship, so to speak.⁸⁵ This could be considered a worst case fiscal and governance scenario that should be avoided if at all possible, through whatever consolidative or cooperative means necessary.

VI. Opportunities for Cost Reduction and Alternative Revenue Analysis

Capital Purchases Timeline

Maintaining a functioning fire station is a capital-intensive endeavor. Bulk purchasing would place townships in the position to take advantage of discounts offered by manufacturers and wholesalers. Purchasing large apparatuses in larger quantities would yield savings and require only moderate levels of communication and cooperation among shareholders. Similarly, departmental supplies, such as office phones and refrigerators can also be purchased cooperatively. As such, we have created a capital purchasing timeline, which will provide a central resource identifying the major upcoming purchases to be made by each client. This document is intended to show the potential for savings by entering into a joint purchasing arrangement and will also serve as a template for efficient information sharing should such an agreement take form.

“As such, we have created a capital purchasing timeline, which will provide a central resource identifying the major upcoming purchases to be made by each client.”

The spreadsheet file, created in Google Docs, is a living document that allows township officials to share and edit the information easily.⁸⁶ The sharing specifications for the document can be altered to allow some users editing capabilities and other users viewing capabilities. This document will be useful for any participant to identify and pursue joint purchasing agreements, regardless of other consolidation efforts. If Townships have a central purchasing unit under consolidation schemes, the file can be shared using Google Docs. Only people within the purchasing department would have the permission to edit the document. All others would be able to view but not edit the document. Alternatively, if each township maintains a separate purchasing department, each member of the different purchasing departments could have permission to view and edit the document using Google Docs. Under any arrangement, we strongly recommend storing historical copies of this document in order to prevent data loss and to house this data in a workable format, should our clients wish to analyze capital spending trends in the future.

Currently, the file contains three distinct sections. However, any part of the document can be deleted or expanded as needed. The first sheet, Apparatus, gives details about major apparatus equipment and fire gear including purchase year, expiration year, location, township classification, etc. The next sheet, Equipment on Apparatuses, gives greater details about the equipment that can be found on each apparatus. Some apparatuses carry as many as five of a single item, which individually represent incidental costs, but these “small purchases” can add up quickly. This sheet serves as a means to monitor smaller equipment and make replacement more manageable and efficient. The last sheet, Supplier, contains information about different purchasing companies and provides hyperlinks that direct the user to supplier websites. Establishing a relationship with an individual or individuals within a company will make purchasing and cost-savings simpler. Keeping up to-date on the current industry pricing can also ensure that townships receive the most competitive price. We also understand that townships have already established relationships with suppliers, and therefore ***we have used those companies to provide***

⁸⁶ To access the Capital Purchases Document, open <https://docs.google.com/spreadsheet/ccc?key=0AtPsaYnN8R26dEhBbGU3M1UtenJ6Rkx3ZERaMktN-WVE&usp=sharing>

real form estimates as to the potential cost savings derived from bulk purchasing.

While researching manufacturers of fire equipment, we called several companies to gather information about the cost savings that may be possible under group purchasing arrangements. We separated manufacturers into three groups: apparatus, fire equipment, and departmental tools. Fire equipment refers to supplementary equipment that aids in firefighting: for example, fire gear and HAZMAT material. Departmental supplies include items that help support the work of firefighting but are not directly related to their work fighting fires such as telephones, refrigerators and fax machines.

We then called manufacturers from each category to evaluate the potential for cost savings. Eric Adams of Ferrara Fire Apparatus, Inc. stated that, for purchases of three or more engines, departments could receive a discount of approximately \$6,000 per engine (Adams, personal communication, April 15, 2014). In other words, if four engines were purchased simultaneously, there would be a cost savings of \$24,000. While this would not be a large percentage of the cost of an apparatus this savings could be applied to the cost of fire equipment and departmental needs. This figure is merely an example and Ferrara could offer a larger discount depending on the number and specifications of the engines being purchased. Likewise, other suppliers may offer larger discounts on bulk purchases. In any case, many of the manufacturers we spoke with stressed the importance of having a relationship with their regional sales representatives. Sales representatives are often in the position to offer special pricing or alert departments about upcoming sales. Companies also appeared receptive to offering loyalty discounts to recurring customers. If group purchasing is done with a company that has an existing relationship with at least one of the fire stations, an additional discount could be requested on the grounds of the sustained relationship. The above is also true for Ford vehicles, which represents an overwhelming percentage of the fire fleet.

Capital purchases for fire departments tend to have regulated “usable lives,” after which this equipment may no longer be used as front-line equipment. For example, the useable life of a fire engine is 20-years. While a department is able to retain a fire engine after 20 years, administrators must purchase front-line vehicles on 20-year rotations. Given the usable lives of equipment, we can predict when each department must make these large capital purchases. Realigning the departments’ current purchasing forecast to make larger purchases as a group may put a short-term strain on budgets. However, these purchases will all need to be made eventually, so the adjustments needed would not represent new expenses, but rather a realignment of when these essential purchases will be made. Given proper notification, departments would then need to plan for abnormally high purchasing in some years to normalize the capital purchasing timelines of participating departments. This will allow future purchasing needs to come due in the same year for each individual entity within the larger cooperative.

Departments could apply these savings to the cost of others smaller items as well. We anticipate that the effect of planning would lead to an overall cost savings across departments. It would also reduce the number of unanticipated purchases. Departmental supplies are often at the bottom of the purchasing priority list, but since firefighters work for days at a time, stations must accommodate their needs. Refrigerators, televisions, telephones, and computers should be added to the purchasing timeline in order to better anticipate when these items will need to be repurchased. As departments become aware of their own less obvious purchasing needs, it will also become easier to alert other departments that they may also need to make these purchases in the near future. In other words, cooperative budget forecasting will lead to better practices and fewer unexpected expenses.

Collective purchasing does not require the need for contracts or consolidation, only cooperation and communication. Collective purchasing would offer significant cost savings for the townships involved. As such, we have identified cooperative purchasing as the simplest way to lower costs while preserving the quality of fire protection services.

The images presented in Appendix G offer a visual representation of the data presented in the excel file. These visualizations are not meant to replace the living excel file that we have shared with each Township Trustee, but rather represent a snapshot of the purchasing timelines of the independent departments under current operating conditions. This document will represent the starting point for establishing a cooperative purchasing timeline.

Grant Writing

As a form of generating revenue, grant writing is not ideal, as the departments only receive funding once per application period, and fire administration devote many payroll hours to the grant writing process with the possibility of an unsuccessful grant application. However, grant awards can assist in the purchasing of large ticket capital assets. Additionally, while awarding agencies provide grants on a competitive application process, departmental resource consolidation can help reduce costs and increase application competitiveness. While department size or coverage areas do not ostensibly influence application competitiveness, the collaboration of individuals will likely increase the quality of the application narrative. We recommend the townships share a staff member who specializes in grant writing. This individual could be an intern, such as a student from SPEA who studies non-profit management.

“We have contacted SPEA Career Development Office concerning the employment of an unpaid student intern for the purposes of grant writing.”

We have contacted SPEA Career Development Office concerning the employment of an unpaid student intern for the purposes of grant writing. This would be a mutually beneficial relationship that has the potential for annual renewal. Both undergraduate and graduate students have a perennial need for local government internships. The SPEA Careers website⁸⁷ will provide the necessary steps to create an account with SPEA Careers and begin soliciting potential students interested in non-profit management and grant writing.

As a fire territory, fire departments have the option of applying for grants independently, or cooperating on the submission of a regional grant, but not both. As long as each department maintains an individual tax identification number and an individual Data Universal Numbering System (DUNS) number (as is the case with a fire territory agreement), the department is able to apply for grants independent of the territory. Another option is that the departments composing the fire territory collaborate on a single regional grant application. However, departments are not allowed to concurrently apply as individual department and as a cooperative region.

87 SPEA Career Development Office website is located at: http://www.indiana.edu/~spea/career_development/careers_internship_logins.shtml

FEMA Grants

- Assistance to Firefighters Grant (AFG)
- Staffing for Adequate Fire and Emergency Response Grants (SAFER)
 - Fire Prevention & Safety Grants (FP&S)

Other Grants

- Indiana Department of Natural Resources
- Burn Care and Prevention Grants, sponsored by St. Joseph Community Health Foundation

Inspection Fees

State law requires that all new buildings receive and pass fire inspection by the designated fire marshal or fire chief. Usually, the fire chief of the responsible department inspects buildings for occupancy requirements and signs the occupancy permit. However, no fee is charged to the building owner or business operator, therefore the taxpayers are bearing the burden of this service. Comprehensive fire code inspections for new buildings are an important means of fire prevention. Many fire departments charge fees for inspection services, which in turn funds other fire prevention activities and programs. Fire inspection fee schedules are based on several criteria including the type of inspection (first inspection, or re-inspection), the classification of the building (residential, educational, commercial, or industrial), and the size of the building (measured in square footage). The convention across fire department fee schedules is to charge a flat fee for all initial inspections, and increasing fees for each additional inspection. An example fee schedule is provided in Appendix C. In addition, fire departments may conduct audit inspections to enforce fire code compliance.

“Establishment of inspection rates and regular inspection practices before completion of the corridor will prepare the department for the increase in fire inspection demand.”

Currently, Benton, Bloomington, and Salt Creek do not conduct comprehensive fire inspections. This report forecasts potential revenue for Van Buren Township based on one year of fire inspection data. Due to distinct population differences between townships,

readers should exercise caution in projecting results from Van Buren's data onto other surrounding townships. Additionally, Van Buren's fire inspection data contained many omissions including building type, size, and occupancy limits, all of which are necessary information for the proper assignment of inspection fees. Future diligence in completion of fire inspection forms will assist in the collection of fees in the future. Based on the data provided, Van Buren would have received approximately \$1,800 for the previous year's inspections. However, the I-69 corridor project report forecasts an increase in business development along the corridor, which will require inspection services. Establishment of inspection rates and regular inspection practices before completion of the corridor will prepare the department for the increase in fire inspection demand.

Individual departments, or a collective group of departments, are able to implement fees for inspection services. Cooperation among multiple departments and sharing the cost of the inspector's salary is the primary benefit in the context of fire inspection services.⁸⁸

Vehicle and Apparatus Maintenance Training for Firefighters

“Training firefighters in standard vehicle repair/maintenance or in specialized apparatus maintenance, such as water pumps, will allow the departments to save resources that would otherwise be spent at other maintenance providers.”

In addition to fees for permitting and building inspection services, townships can generate additional revenues by investing in the human capital of their firefighters. Training firefighters in standard vehicle repair/maintenance or in specialized apparatus maintenance, such as water pumps, will allow the departments to save resources that would otherwise be spent at other maintenance providers. Investing in training one or more firefighters as certified vehicle mechanics will produce revenue-earning potential for the department. This will not only save resources on required in-house vehicle maintenance, but will also provide a service for surrounding fire departments that also need vehicle maintenance or certifications. This service could be available to other departments at the market rate or an agreed upon discount in order to attract customers. Departments will collect service fees that will recoup the fees paid out for mechanic/technician certifications, and provide additional resources for the departments' budgets.

The most practical training for firefighters to take include any National Institute for Automotive Service Excellence (ASE) accredited course, as well as major water pump manufacturer courses, namely Hale and Waterous. Hale water pump service courses are located in Ocala, Florida and cost \$300 (<http://www.haleproducts.com/Main/Content,30,10>).

88 In the presence of a fire territory, participants are able to arrange inspection services in any manner they see fit.

aspx), while Waterous offers classes for \$275 (<http://www.waterousco.com/training/mech>), located just outside Minneapolis, Minnesota. Individuals can find ASE courses and certification centers virtually anywhere. Locally, Ivy Tech offers accredited courses.

Savings potential is based on case study information gathered from White River Township Fire District, which operated in the capacity described above. They maintain an ASE certified full-time fire fighter. Chief Jeremy Pell reports that **costs for fleet maintenance decreased approximately \$45,000 per year**. This estimate includes revenue generated from providing maintenance service to surrounding departments.

Similar to fees for inspection services, individual departments, or collectively cooperating departments, can implement this type of investment. The primary cost saving mechanism by cooperation is that multiple departments share the cost of the training and the cost of the firefighter/mechanic salary. These recommendations are unique in that they can be easily executed by individual departments, or as a collective cost-sharing entity.

Ambulance Service

Similar to fees for services, fire departments could provide their own Emergency Medical Services. Currently, IU Health Bloomington Hospital Emergency Medical Transport Services is the sole EMS provider for Monroe County. There are existing concerns that IU Health EMS is not always able to meet the demands of the county, creating longer than average wait times for patients. Additionally, as first responders, fire departments are providing care and supplies for patients before ambulances arrive for which fire departments are not compensated when ambulance companies are billing patients' insurance companies. Arguably, it is not equitable to taxpayers that privately owned ambulance services are able to capitalize on publicly funded fire department response and treatment services.

By establishing fire department operated ambulance service, departments will be able to reduce patient wait times during an emergency incident, establish continuity of service from incident site to hospital doors, and generate extra revenues for the department. Below is an estimation of costs assuming the purchase of a medium duty ambulance, an 8-year payment plan, and a 200,000-mile functional lifetime.

Costs (in dollars)	Start-up	Annual Costs
Capital Investment	193,000 each	24,125
Capital Loan Interest at 5%		9,650
Vehicle Maintenance at \$1.03/mile		25,750*
Paramedic Salary at \$12/hr		105,120
EMT Salary at \$9/hr		78,840
Replacement of Major Equipment		13,000
Insurance	2,100 each	2,100
Miscellaneous		1,500
Total		260,085

*Maintenance Costs (including fuel) ~ \$1.03 per mile*200,000 mile lifetime = \$206,000
\$206,000/8 years⁸⁹ = 25,750/year

Annual Expected Total Costs: \$260,085

Revenue Potential

In terms of revenue generation, most ambulance companies charge a flat rate for basic life support service and transportation, a larger flat rate for advanced life support, and a mileage fee. If we assume one basic life support transport per day for one-year price at a \$750 flat rate,⁹⁰ the revenue generated would exceed the annual costs of maintaining the service by approximately \$13,000. Based on the given assumptions, annual revenue generated would break even with costs at approximately 347 basic life support transports.

⁸⁹ The average assumed life of an ambulance according to a variety of literature is 8 years.

⁹⁰ \$750 flat rate is the amount White River Township Fire District charges for an EMS transport with basic life support services. For an EMS transport with advanced life support service, the flat rate is \$1000. Additionally, flat rates for a basic life support EMS transport range from \$500 to \$1000, according to the literature we reviewed.

Flat Rate Charge (per transport)	Type of Service	Number of Transports	Total
\$750	Basic Life Support	347	\$260,250
\$750	Basic Life Support	1,147	\$860,250

In 2013, Bloomington Township and Van Buren Township responded to approximately 1,147 non-fire, EMS related calls. If we assume every call leads to a transport that provides basic life support service, an EMS would have generated approximately \$860,250. Furthermore, if we assume the existing EMS firm continues to operate and compete with our hypothetical township-based EMS operation, response to only 40% of all potential EMS related calls would generate approximately \$84,000 in revenue generation for the year. Chief Jeremy Pell of the White River Township Fire Protection District reported that establishing a fire department operated EMS service has helped generate approximately \$500,000 annually in additional revenues at no additional cost to taxpayers. In addition, he reported that their initial capital investment in 2 ambulances was 80% repaid after only 3 years of operation. Implementation of this program would help generate additional revenues for fire departments and reduce EMS response times for the general public across all participating townships. In particular, this would benefit Salt Creek as its geographic composition creates difficulties in providing expedient fire and emergency medical services.

“ In 2013, Bloomington Township and Van Buren Township responded to approximately 1,147 non-fire, EMS related calls. If we assume every call leads to a transport that provides basic life support service, an EMS would have generated approximately \$860,250. ”

Taxes

This section contains information on several tax options from which various fire departments across the country have received funding. The majority of this information is available on the U.S. Fire Administration website (FEMA, 2013). Please note that this section is not specifically applicable to Monroe County townships. Further research and consultation with a lawyer is necessary to determine whether the taxes in this section could be implemented.

Sales Tax

In general, a sales tax is a more popular form of raising revenue than property tax primarily due to the fact that the tax is paid in small increments, and is only paid when an item is purchased. Non-residents who shop or visit a community and consume municipal services but are not subject to the property tax also pay the sales tax. This can be more

equitable because individuals passing through a township will consume fire services if they are involved in an accident, but they do not contribute financially to the cost of the fire services.

Excise Tax

An excise tax is a type of sales tax that is applied to selective products or services. They are intended to recover a portion of a public service from those who benefit from it. For example, a liquor excise tax could assist in funding emergency medical services because liquor is associated with trauma, stroke, and other cardiovascular emergencies. Also, "bed taxes," which are taxes on items such as hotel rooms and car rentals, help recover the cost of emergency services from those who consume visit the area and services but do not contribute to the property tax.

Utility-User Tax

A utility tax is a charge on the use of public utilities including telephone services, gas and electric services, municipal water, and garbage, among others. These taxes are collected by the utility service provider and then remitted to the local governing body. Utility-user taxes may be imposed as a special tax, earmarked for specific purposes such as fire and emergency medical services. FEMA provides an example of how a utility-user fee funds ambulance services to a multi-city area:

"The Western Wayne County Ambulance Trust Authority covers the communities of Stillwater, Perkins, and Glencoe, OK. In 2011, the Authority implemented a Resident Benefit Program attaching a \$5-per-month fee to residents' utility bills. The fee covers the utility account holder and all permanent members of the household. Residents can opt out of the program but are responsible for the full cost associated with prehospital medical treatment and transportation."

Development Impact Fees

Impact fees are charged directly to development firms to help offset the costs that the governing bodies will incur due to new growth. These fees are usually presented in the form of a one-time permit charge at the time of the building permit approvals. These fees cannot be used to fund operational expenses, but instead must be used for financial relief due to growth-related problems. The State of Arizona, for example, allows impact fees for fire, police, parks, recreation, libraries, public buildings, and streets.

User Fees

User fees are classified as direct charges on individuals for consumption of services. In turn, the revenues collected are usually restricted to paying for the services for which the fee was generated. To this end, user fees are an efficient method for distributing the cost of government services.

Emergency-Response Service Fees

Many fire and emergency medical services have experimented with charging fees to individuals and insurance companies in order to raise revenue for the support of services. Similar to the "bed tax" described under Excise Taxes, these fees can assist in the recuperation of nonresidents who consumer services but are not part of the tax base. Opponents of the Emergency-Response Service Fee argue that nonresidents contribute to the tax base via the sales and excise taxes.

Benefit-Assessment District

BADs are formed in order to address infrastructure and service delivery deficiencies that fall short of community standards. These districts are very useful for local governments in states with local property tax restrictions. Unlike special-purpose districts such as fire districts, a benefit-assessment district does not have a separate governing board; rather, the county Board of Supervisors or city council manages the implementation of services funded through the district. This is because a benefit-assessment district is a funding mechanism, not an implementing authority.

Assessments may be levied throughout the entire jurisdiction or may be limited to certain areas or zones. In 2010, the Perry, MI City Council established a special-assessment district within the town limits to defray the cost of providing ambulance service. Ambulance services are funded, in part, by a \$35 per household tax on all parcels in the town.

VII.

Service Delivery Analysis

GIS MAP

In order to better understand our clients' current delivery service routes, we created a visual representation in the form of a map. We used fire department data to create the map with Arc Map 10.2 by the Environmental Systems Research Institute (ESRI). The Geographic Information System (GIS) map includes fire run and fire call data for the past five years (2009 – 2013). We can manipulate the data to create several iterations of visual representations that can be used as an analytical tool for the current situation in the client townships. The map itself is comprised of the township's boundaries, roads, address points, and the Client's fire stations.

Data

The township fire departments collected and delivered the data that we used for this project and to construct the map. The dataset's most pertinent information was the physical location of historical fire call as well as the department's response time to these calls. Other information, such as call date and call type, were present in the dataset but were less central to our analysis and so were unused in the analysis itself.

We were able to directly gather data from Bloomington Township. As Salt Creek does not administer its own fire protection service, Salt Creek data was collected from Bloomington City, with whom Salt Creek contracts fire services. As Benton's volunteer fire department is not obligated to respond to all incoming calls, as per their contract with Bloomington Township, we elected to use Bloomington Townships' response data for Benton Township for consistent, current response times. However, Bloomington Township delivered partial records of fire calls in Benton Township, given that BTFD receives fire call data from Benton Township as a necessity of their contractual relationship but may be called off if Benton's Volunteer Fire Department responds and no additional assistance is required. Finally, due to an underlying issue found within Van Buren's data their run time could not be properly analyzed at this time.

We received the data in Adobe portable document format (pdf), which we converted into Microsoft Excel format. The converted file then required significant data scrubbing to allow for an efficient import into the ArcGIS Map program. In order to import smoothly, physical addresses must identically match the address expected by the software. For example, an entry listed as "1001 E. 17th St." does not import if the software expects "1001 E. 17th Street." Despite thorough manual data scrubbing, formatting issues and inconsistencies in data collection precluded a complete import and the least workable data points were not included in our analysis. Data import failures of this type, however, represent a random failing with respect to the measure of interest (response time). The resulting data remains a representative sample of the population.

Methods

The first step for this map was to build a base layer map of the client Townships which identifies township boundaries, address points, roads, and the fire station facilities. The main resource for this information was IndianaMAP.

With this spatial map established, we prepared to map the fire run data. In order to import the data into the map, we used the 'Join' tool in ArcMap 10.2 with the cleaned run data and the base map's address layer. This method created some obstacles to effectively importing data, as described above, but was ultimately determined to be the best available method, given data format inconsistencies and software limitations within ArcMap 10.2.

Given the time requirements of manually standardizing thousands of address entries, a thorough analysis of all the run data was deemed impractical given the time constraints of this project. In light of this limitation, we employed two analyses based on portions of the total dataset. The first technique is a random sampling of all the addresses that were both found in the original dataset and capable of conversion that allows the ArcGIS software to recognize it. The purpose of this analysis is to establish a representative sample of the geographic distribution of fire calls across the clients' combined jurisdictions (with the caveat that calls originating in Benton Township may be underrepresented). The second technique was to fully analyze the 5% of slowest response times. The purpose of this second analysis was to examine geographic groupings within the slowest 5% response time of each township's run data, in hopes of identifying areas least efficiently served under the current service delivery practices.

After initial analysis, a gradient was applied to the slowest 5% data so as to represent which locations appear in the slowest noted response times. Finally, all the response times were fit to a gradient scale to indicate where the longest response times were located within the client's regions.

Findings

The first iteration of map possible is a combined map showing both analysis methods. This allows for inspection of overall call density, areas of high fire calls, as well as a general idea of response time locations. The distribution of points is not even among townships, as Salt Creek Township is densely populated with dots, Benton Township is moderately dense, and Bloomington Township is rather sparsely populated. This is due to the aforementioned data issues and that not all locations have required fire services in the five years studies equally.

For better detail, a more specific map displaying only the bottom 5% of response time analysis is possible. This second map is based on every dot indicating a 'slow' response time, but that response time is simply the slowest of the given data, not a defined threshold. A majority of the slowest response times occur at the edges of each township, within Salt Creek Township, and the northern portion of Benton Township. These response times were further analyzed by breaking down the response times into categories to better show the slowest of the dots. With this deeper analysis, the worst response times appear to occur at the north central portion of Benton Township and the southeast corner of Salt Creek Township. There are also notable slow response times

at the south line of Bloomington Township and the eastern portion of Benton Township.

Discussion

It should be mentioned again that the data in Benton Township is derived from Bloomington Township's response time, not Benton's response time. This is likely to make some of Benton Township's response times appear slower than what is typically seen in Benton Township, as Bloomington Township's response is slower than would be observed when Benton responds directly. Likewise, as an overall trend in the data, some locations were not specific addresses but streets, so their location on the map may not be accurate for where the fire actually took place. For example, a call response to an address of State Road 46 may appear anywhere along the State Road if an address is not given to locate specifically on the map. This may make the map misleading as to where locations of slow response time actually are, however the response times are unaltered and the street is still represented accurately. Only the location of data points along the street may be misleading. Similarly, Salt Creek's worst response times are in the area furthest away from Bloomington City, with Lake Monroe serving an additional obstacle to these responses. In summary, as intuition would suggest, the slowest response times are observed in places located furthest from the responding fire station.

Implications

Many improvements can be implemented by the individual townships regardless of actions taken by the client from this analysis. Within each township, the response time map can be used as a guide to identify regions where more efficient service routes are desired, or for potential new fire station locations. If consolidative and/or cooperative actions are taken by the townships, these maps can be of additional use by: locating areas where new fire stations would be of best use for all townships involved, determining call density and incident density for education and fire prevention, as well as informing the public as to reasons why reorganization of fire protection services is taking place.

Considerations

If the slowest response times are assumed accurate, there are a number of locations which are candidates for improved service. The locations with the greatest density of slow response times are the Benton/Salt Creek Township border, Salt Creek Township itself, and a notable cluster in the north central portion of Benton Township. Given the clustering of slow response times along township borders, it may be the case that a consolidated fire protection coverage area would ameliorate the negative impact of overly compartmentalized service areas on response times.

The possible methods to increase response time are better response routes; cooperation and response by the nearest fire station regardless of township lines; or the creation of new fire stations. It is assumed that the best response route is already being used within the current service areas, leaving cooperation and creation of new stations as the only available options to improve response times. If full cooperation by the client townships is chosen, an increase in services offered by existing fire stations would be needed in order to reduce the response times (Figure 3). This could help lower the response times to northern Benton most notably.

The other option of creating new fire stations should be based on the current response times and the cooperation method chosen by the client townships. In order to best service the southeast portion of Bloomington Township, the south portion of Benton Township, and Salt Creek Township itself, a location along the Benton/Salt Creek line would be best, keeping in mind Lake Monroe creates an obstacle in the response for some Salt Creek homes. The only other location a new fire station may be needed is along the Bloomington/Van Buren township border if the two closest fire stations are unable to better service the area. If these options are implemented, it should follow that response time across all client townships would greatly improve. Furthermore, if additional townships were to join in cooperative or consolidative actions there might be even more opportunities not shown in this analysis..

Fire Prevention Program

According to firefighters involved in our site visits and email correspondences, we see both the enthusiasm and readiness to develop a consolidated entity that would address fire prevention. Fire prevention could easily be administered under a consolidated fire protection department, as the latter has both enhanced capacity (physical resources like funding and administratively coordinative capability) and political autonomy to implement such a program.

According to managers and firefighters, fire prevention would consist of two parts: public education and fire inspection/investigation. The first part should be concerned with childhood fire and life safety programming, senior citizen education, child car seat inspections, CPR and first-aid classes (for which departments can charge a fee), bicycle helmet programs, Project Lifesaver, and Safe Sitter, etc. Even though there is a possibility to charge for some classes, public education is rarely a place to generate funding. Resorting to traditional and alternative revenue generation methods outlined in other sections of this report would help achieve so.

The second part of the fire prevention is concerned with fire inspection and investigation. According to state statute on fire investigation, the fire department must determine the cause and origin of all fires. Fire investigation requires more specialized skills including not only the understanding of the science and behavior of fire, but also the ability of photography and report-writing. While fire prevention programs can certainly reduce the incidences of fire, the decision to provide such a service must depend on the capacity of the jurisdiction that would administer it. For inspection, that is not only a way to ensure that public and even private buildings meet the fire safety standards, it is also a means to generate revenue for the fire department. For White River and Brownsburg, inspection fees cover different portions of respective jurisdictions' fire department total revenues. White River's revenue percentage through inspection is larger than Brownsburg's. Still, cost savings from reduced accident rates could prove to be worthwhile for both the taxpayers and any department that implements it. Fire inspection is hence something that is very much worth consideration in our case.

Fire prevention can not only prevent potential damage to residents' property or health, it can also reduce costs associated with these additional runs. This is not only intuitive, but also proven in practice. For example, by "embracing community risk reduction, the Spring Lake Park-Blaine-Mounds View Fire Department [in Minnesota] values public education equally to suppression efforts. Through training, motivation, and a focus on

'constant, regular, significant and positive interaction with the community,' the department leads the nation in lowest per capita fire cost and the lowest or tied for lowest injury rate" (Institution of Fire Engineers, n.d.). Preventing loss of life and property is a crucial factor, but preventing emotional damage is also important. "Even when there are no injuries or deaths it can take years to recover from a fire. The loss of a home, possessions and family treasures can haunt people, particularly children, for the rest of their lives. When fires occur in businesses, places of worship or schools the entire community suffers not just from the loss of services but also the effort to rebuild or replace them. Resources that could be used to improve communities must instead be used to restore them... Fire impacts your community in other ways as well, including lost tax revenue, reduced tourism and business investment, downgraded bonds, reduced real estate values, and increased pressure on social services" (Institution of Fire Engineers, n.d.). The good news is, these can be prevented.

Due to the high productivity nature of the following programs shown through evidence across the U.S., they deserve serious consideration: education and promotion of the fire sprinkler system installation, smoke alarm system installation, and imparting of fire prevention knowledge in elementary schools. Although the majority of these fire prevention programs happen in cities, suburban and rural areas could benefit from implementing these programs. If there is any consolidative and/or cooperative measure to occur, our new jurisdiction is urged to take advantage of the transition by implementing new initiatives so as to make fire prevention as high of a priority as firefighting itself.

VIII.

**Costs/Benefits of Different
Cooperative/Collaborative
Options**

This section seeks to summarize the relative costs and benefits associated with each of the several cooperative/collaborative options. Each option is given a ranking of either “High”, “Medium”, or “Low” on each of several variables that could impact its comparative merits. For each variable, a ranking of “High” indicates that option is relatively more desirable from the townships’ perspective. The overall relative desirability of the options is still an interpretive question that could depend on both the relative prioritization and weight given to each of these variables, and the presence of additional variables not accounted for. Every effort has been made to incorporate the most salient variables within this analysis.

<u>Feasibility (High is Good)</u>	<u>Joint Purchasing</u>	<u>Cooperative Fire Territory</u>	<u>Consolidative Fire Territory</u>	<u>Fire District</u>
Political Feasibility	High	High	Med	Low
Administrative Simplicity	High	Med	Med	High
Flexibility	High	High	Med	Low
Stability	High	Low	Med	High
<u>Benefits (High is Good)</u>				
Potential for Improved Service	Low	Med	High	High
Capital Cost Savings Potential (Bulk Purchasing)	Med	Med	High	High
Consolidative Cost Savings Potential (Economies of Scale/Streamlining)	Low	Low	Med	High
Tax/Revenue Generation Potential	Low	High	High	Med

IX.

Recommendations

Summary of Recommendations

The joint purchasing and/or contract agreements concerning joint training or fire prevention services represent a small improvement over the status quo. The cooperative fire territory option would not change much compared to the status quo, but would create a way for a legal tax increase in those townships that are not fiscally sustainable as well as easier implementation of the joint purchasing, fire prevention and alternative revenue recommendations.

The consolidated fire territory option would merge all aspects of fire administration and service, allowing for potentially large savings or service improvement by reducing resources spent on administration and redundant equipment purchases. The consolidated fire territory option would also create a legal means for tax revenue increases in those townships with very low tax rates.

The fire district would have the same effects as the consolidated fire territory, except in three aspects: fire service will be overseen at the county level rather than by township trustees; the overall tax rate, which must be equal across townships, will likely not be allowed to increase in any substantive amount; and the fire district is more stable than the fire territory, as it is legally difficult to dissolve. Generally, as the degree of consolidation in a given structure increases, administrative flexibility decreases, but the long-term stability of the structure increases. Under no option is elimination or reduction of firefighting personnel recommended, as it would affect the ability to fight fires effectively. However, eliminating administrative redundancies is possible and can be mutually beneficial for all townships.

Main Recommendation (Fire Territory)

Our assessment is that the fire territory offers the most potential advantages to the townships. A fire territory could take many forms, but we focused our analysis on two options: a more decentralized, cooperative governance structure and a centralized, consolidated governance structure. We recommend the consolidated model as the most efficient way to improve firefighting services while limiting tax increases. For those who value local autonomy over efficiency, a cooperative fire territory would be preferred. The following section first describes generally the advantages and disadvantages of choosing a fire territory, and then compares and contrasts the merits and drawbacks of the two potential fire territory models. We note again that these two models merely serve as examples and that other configurations are possible as well.

The main advantage of a fire territory is that it provides a financing mechanism allowing for levy expansion while maintaining a moderate degree of local control. The tax setup is more favorable for a territory than a district because the participating units can establish the initial year's levy and rate. The townships can also establish different tax rates within the territory according to the service level in each participating unit.

These benefits are tempered, however, by: 1) the public hearings that must be held, in which taxpayers can raise objections to any proposal that would increase the levy for fire services significantly above the current level; and 2) the operation of the MARC and the constitutional "circuit breakers". These tax controls impose essentially the same barrier on taxation for a fire territory as they do for a fire district. Therefore, even though the levy for a fire territory could theoretically be raised to a level that would accommodate the expansion of services, such an increase might run afoul of other taxing jurisdictions in the area or the townships' other priorities. This is because the higher the levy is raised for the territory, the greater the proportional share of the MARC and the circuit breaker tax caps it claims, leaving less for each township and each additional jurisdiction taxing the same properties.

The political ramifications of forming a fire territory are also not as prohibitive as those associated with establishing a fire district. Fire territories are easier to implement and do not necessitate reorganization of government units. The elected members of the current boards and councils will continue to oversee the provision of fire services for their constituents. Moreover, a fire territory mitigates the current tax yield disparities among the four townships and lends itself to a more efficient government operation model in terms of administration, finances, and service delivery than is possible without consolidation. The townships could reduce administrative costs by eliminating administrative duplication and by better aligning personnel. In other words, this could save money by realizing economies of scale. The further implication of these economies of scale benefits are that joint personnel training programs and joint equipment purchasing arrangements become more viable.

The main disadvantage of this approach is that it creates the potential for conflicts among the participating units and among personnel. For example, the current boards may have differing opinions regarding certain policy directions which could lead to unnecessary administrative complications. Likewise, it is foreseeable that there will be more fierce competition among personnel for ranks and status, which might undercut morale and damage unity. Due to the collaboration effort, this option will require the participating units to work out numerous details, including but not limited to selection of provider unit, office location, name and logo, employee assignments, compensation, and work schedules. Failure to come to an early consensus that is agreeable to all parties up front could increase the administrative complexity of operating a fire territory going forward.

Another major disadvantage of fire territory models are their potential instability. Any and all participating units are able to withdraw from the territory every year. This means that, on paper at least, a fire territory is a year-to-year entity. Practically speaking, once a participating unit joins a fire territory, there will be a certain amount of political and administrative inertia that will tend to keep that unit in the territory. Even so, a fire territory is only as stable as the relationships between the participating units that compose it. Therefore, all participating units within a fire territory will have to continually engage in effective communication and fair negotiation with each other in order to maintain the health and long-term stability of the fire territory.

One final consideration is that it is unclear whether, upon withdrawal or dissolution from the fire territory, a participating unit's levy is restored to its last levy amount before joining the territory or to some amount that reflects its proportion of the fire territory's most recent levy. The former scheme could place pressure on participating units to remain in a fire territory if the territory has improved service provision, as it is unlikely that a withdrawing unit will be able to maintain these improvements under a restored, lower levy limit. This could be seen as an advantage, as it will tend to bolster the stability of a fire territory, or as a disadvantage, as it creates the potential for significant

transitional costs if a participating unit later decides not to be a part of the territory.

1. Advantages of Cooperative Model

Relative to a more consolidated version of a fire territory, the chief advantages of a less centralized, more cooperative governance structure for a fire territory are its increased political feasibility and flexibility. In general, political feasibility goes up as the degree of change from the status quo goes down. At the risk of speaking in generalities, we might say that government tends to disfavor experimentation, so incremental changes are easier sells to most stakeholders in most cases; this seems to be one of those cases. So a more cooperative model, in which current assets are not reorganized but only future assets are jointly allocated, would potentially receive more support from the stakeholders involved, especially firefighters. Some taxpayers could favor the more consolidated model, for reasons explained below, but many taxpayers tend to prefer incremental changes as it reduces the potential for failure. For these taxpayers, as well as most other stakeholders, the cooperative model is the safer choice.

Additionally, a less consolidated structure could allow for more flexibility. Presumably, the governance structure for this more decentralized model would have a central authority with somewhat limited and prescribed powers supplemented by satellite powers (i.e. the township authorities) whose precise powers and duties remain somewhat discretionary. This structure serves primarily to preserve autonomy in the hands of the townships (for primarily political reasons), but it also serves to preserve a degree of administrative flexibility to respond dynamically to unanticipated situations. Therefore, if uncertainty about which administrative hurdles will have to be cleared during the initial implementation of the fire territory is the paramount concern, the less centralized model could offer some advantages. That said, allowing for this level of decentralization in such an uncertain environment could pose a threat to the stability of the fire territory, as discussed below.

2. Advantages of Consolidative Model

The relative strength of a more centralized, consolidated fire territory is that it is generally a stronger administrative structure, in terms of its ability to realize collective goals. A decentralized fire territory accentuates the potential instability associated with fire territories, while a centralized model mitigates this risk. The more weakly the participating units within a fire territory are linked with each other, the more likely it is that they will be able to withdraw or dissolve the territory at some point in the future. It could be argued that the townships should be able to withdraw easily if the territory no longer suits them, but if the goal of the territory is to realize collective, rather than individual, goals, this potential instability is a drawback to the decentralized model. The consolidated model, on the other hand, binds the territories together in a way that increases the transactional costs of withdrawal so that, in practical terms, participating units are less able to leave the fire territory.

Additionally, with a low degree of centralization, the cost savings that might be realized through streamlining of practices or personnel or through realizing economies of scale are minimized in the decentralized model. In the centralized model, these costs savings are

more fully realized. It should be noted that neither model would probably capture these cost savings as completely as a fire district would, but the more consolidated structure would get closer to that level of efficiency. There are cost savings to be realized elsewhere in the decentralized model, but as that model does not seek to undertake a more fundamental restructuring of operations, it foregoes more fundamental, structural cost savings potential.

In general, the decentralized cooperative model is a version of a fire territory that carries lower costs in terms of political feasibility and the flexibility that must be surrendered; however, it offers lower potential benefits due to potential instability and reduced cost savings potential. The more centralized consolidated model is a version of a fire territory that will be more difficult to sell to all the stakeholders and may provide less administrative flexibility, but that will minimize the threat of instability and offer higher potential cost savings due to structural efficiencies.

3. Implementation

The implementation process for a fire territory could be somewhat complicated, though arguably less so than the process required for a fire district. More importantly, however, the townships would have complete responsibility for implementation in the case of a fire territory, whereas a fire district would be implemented primarily by county officials. Therefore, as part of a recommendation for a fire territory, we include a discussion of what implementation might look like, so an assessment of that process can be a part of the assessment of the larger recommendation.

As a disclaimer, it is important to note that this discussion is informed by our analysis of all relevant statutes and our understanding of Indiana's property tax administration system, but that the precise contours of some of these processes will depend on policy determinations made by the DLGF. We have not been able to find any statements, official or otherwise, from the DLGF as to how they will handle these precise issues. Therefore, if the townships decide to undertake the formation of a fire territory they are encouraged to confirm the details of the implementation process by requesting an official written statement from the DLGF as to how these matters will be handled.

A fire territory is officially formed when all participating townships pass identical resolutions establishing the territory. This resolution must be passed between January 1st and April 1st, but before it can be properly passed, at least 3 public hearings must have taken place. (I.C. 36-8-19-6). For all 3 of these hearings, notice must be published 10 days in advance and then again 3 days in advance. (I.C. 5-3-1-2). For the first hearing, there are no other formal requirements.

The second hearing must be held at least 30 days before the resolutions are passed, and at the hearing the public must be given: 1) the proposed property tax levy, tax rate, and budget for the first year for each participating unit; 2) the estimated effect on taxpayers in each of the units in following years, including expected tax rates, tax levies, expenditure levels, service levels, and annual debt service payments; 3) the estimated effect on other units in the county in following years and on Local Option Income Tax (LOIT), excise taxes, MARC credits, and constitutional "circuit breaker" credits; 4) a description of the planned services and staffing levels to be provided; and 5) a description of any capital improvements to be provided. (I.C. 36-8-19-6).

Before the third hearing, the published notice must include: 1) a list of the provider unit and all participating units; 2) the date, time, and location of the hearing; 3) the location where the public can inspect the proposed resolution; 4) a statement as to whether the proposed

resolution requires uniform tax rates or different tax rates within the territory; 5) the name and telephone number of a representative of the unit who may be contacted for further information; and 6) the proposed levies and tax rates for each participating unit. (I.C. 36-8-19-6).

The final resolution must include: 1) the boundaries of the proposed territory; 2) the identity of the provider unit and all other participating units; 3) an agreement to impose either a uniform tax rate or different tax rates (so long as rates are uniform within the territory belonging to each participating unit); and 4) the rest of the contents of the agreement (i.e. all of the provisions as to how the territory will be governed). (I.C. 36-8-19-6).

Once such a resolution is properly passed, it becomes effective on July 1st of the year in which it was passed. (I.C. 36-8-19-6). The significance of this date is that it determines the fiscal timetable. The details of this timetable are best understood with an example. The following discussion walks through what the fiscal timetable should look like under a hypothetical scenario where the townships adopt a fire territory ordinance between January 1st and April 1st of 2015.

Under this hypothetical example, we will assume that the townships have established a new fire territory operating fund levy (New Levy) which will replace their old, individual township firefighting fund levies (Old Levies). This would most likely be the optimal fiscal arrangement for a newly established fire territory, regardless of governance structure. The significance of the July 1st effective date in this example is that when taxes are levied at the end of 2015, the taxes for the first half of the year should be paid under the Old Levies while the taxes for the second half of the year should be paid under the New Levy. (July 1st is the conventional date chosen to represent the midpoint of the calendar year.) This should mean that taxpayers pay their first 2015 tax installment to the townships but their second installment to the fire territory.

There is, however, a considerable lag on the actual collection of these funds. The first 2015 installment would not get collected and distributed to the townships until the middle of 2016, and the second installment would not get collected and distributed to the fire territory until early 2017. This means there is a gap of approximately 18 months between when the fire territory formally comes into existence and when it gets its first distribution from its property tax levy. During this gap, the townships would continue to get their semiannual distributions, under their old levies, without any interruption. The townships, therefore, could transfer this levied amount into the fire territory fund to operate the fire territory during the 18-month gap.

If the townships choose a more decentralized cooperative structure for the fire territory, there would probably be little reason for them to make these transfers. In such a scenario, the townships would essentially all transfer their distributions to the territory, after which the territory would pay much of the same money back out to whence it came since the original township authorities would still be largely responsible for providing service in their original jurisdictions. Under a more centralized, consolidated structure, however, these transfers could be an important tool to bind the territory together during the initial gap period.

In making these transfers, as long as all of the townships are paying their invoices in the same way, there are no considerable complications involved. If all townships are paying invoices that have accumulated over the past 6 months, the fire territory can simply begin to operate and incur expenses for 6 months, after which the townships would transfer their distribution to the territory to clear those expenses. The townships themselves should have no operating expenses during this 6 month period because the fire territory will have assumed responsibility for providing fire services. Therefore, they should have no residual need for any of the transferred funds. Similarly, if all townships are paying invoices prospectively, they can simply transfer their distribution to the fire territory immediately; the fire territory can

assume responsibility for fire services and can pay its invoices prospectively from the start.

So even though there will be a considerable lag between when the fire territory comes into existence and when it gets its first distribution under its New Levy, fund transfers would allow the territory to start providing fire services as soon as the townships can work out the other administrative details. This is true so long as responsibility for providing fire services is wholly allotted to the fire territory at the point when such transfers begin, leaving no residual demand on the transferred funds. Again, however, under a decentralized cooperative structure, there is probably little reason to make considerable transfers. The exception to this would be a situation in which transfers are made for the purposes of equitable adjustments, even within a decentralized structure.

For charts that detail our recommended fund/levy structure under a fire territory and explain how all of the involved funds and levies relate to each other, see Appendix E.

Alternative Recommendations

1. Fire District

The main advantage of a fire district lies in the form of complete consolidation which brings about the highest possibility of revenue sustainability and efficient service delivery. The most critical issue facing the four townships is the fiscal disparity in the horizontal government level. Townships' abilities to raise revenues vary from the highest level of sufficient revenue to maintain daily government operations to the lowest level of inability to afford basic government service like EMS. A fire district will solve this problem by incorporating a relatively rural area into the urban area to ensure that Hoosiers in the rural area will enjoy the same level of quality government services as Hoosiers in the urban area. The alignment of administration and operation will cut the overhead cost with the elimination of redundancy and will ensure that equipment, personnel, and resources are arranged in an efficient way. Cost saving methods like economy of scale similar to the fire territory will have an even larger positive effect here because of the highest efficiency possibility brought by the centralization of authorities.

Fire districts also offer the potential advantages of stability and administrative simplicity. Unlike a fire territory, once a fire district has been formed, none of the original units that hold territory within the district can opt out later; the fire district will continue to exist for as long as the county (or property owners) wish. Additionally, with a fire district, the governance structure is very clear and straightforward. There is no sharing of authority between various entities; a new entity is created, and all power over fire services is vested within that entity. This makes the administration of a fire district, as compared to a fire territory, quite simple.

Alternatively, the primary weakness of a fire district is the high level of commitment required from each participating government entity. Currently, each township maintains their services separately and has the highest autonomy as a township. The formation of a fire district would mean the township trustees would have no formal role in operating the district. They will have to give up this part of their current power. Each township does, however, get a representative on the district's board of trustees. The formation of a district is also entirely up to the county (and petitioners), which means that townships

cannot force the formation of a district (though they could encourage their constituents to petition). This also means that townships cannot resist the formation of a district.

Additionally, a fire district suffers from a lack of administrative flexibility. Administrative flexibility and administrative simplicity are always competing virtues that must be balanced, so it could be argued that sacrificing flexibility for the high degree of simplicity that comes with a fire territory is a worthwhile tradeoff. However, the non-uniformity that currently exists between the townships, their constituents, and their need for fire services may caution against such a heavy balance in favor of simplicity over flexibility. For example, it is possible that people from rural areas will suffer from the uniform tax rate that would be imposed under a fire district because their income and property value are quite different from those closer to the urban area and the quality of their service may be lower. With a more flexible administrative structure this potential inequity could be mitigated, but a fire district does not seem to allow for this flexibility.

Finally, while forming a fire district could also, theoretically, increase the total amount of property tax revenue available for fire protection services, it is unlikely to do so in practical terms. For a newly formed district, the DLGF ultimately determines the levy and rate for the district's initial tax year. The DLGF will be hesitant to approve a levy that is dramatically greater than the sum of the levies that had previously provided fire protection to the area within the district. Since one of the goals of creating a fire district is to improve the level of service provided for fire protection, a levy which includes collections intended to extend services (by providing educational/preventative programs, for example) has some chance of being approved, but probably only if it represents a very modest increase over the taxes previously raised for fire protection in the area within the district. It should also be noted that the district will still be subject to the MARC limitations and the constitutional "circuit breaker" limitations. This could prevent the total taxes collected from increasing at all, due to the pressure that these tax controls would create between all taxing jurisdictions in the area.

2. Joint Purchasing

A joint purchasing agreement is the least comprehensive, but also least politically challenging, form of intergovernmental cooperation available to our client. The strength of the joint purchasing agreement is that it minimizes costs while still producing some modest benefits. It does not change the current organizational structure; all existing boards and executives will retain all of their authority and powers, thus avoiding potential conflicts in decision-making processes and competition for positions. Additionally, contractual parties can reach a certain degree of cost-saving. There is a wide array of goods that can be jointly purchased, ranging from apparatus, fire gear, and employee insurance to office supplies. The shared spreadsheet that we created for this purpose should be of great use in organizing the joint purchasing.

Independent Recommendations

Alternative Revenue Sources

The principal benefit of exploring alternative revenue sources is that it relieves the fiscal pressure on local governments without reducing service levels or raising taxes. Money raised from various sources could enhance local fire/EMS services and increase employee benefits. With substantial amounts of money, local governments could increase expenditure levels and provide better services to local residents. Likewise, they could increase firefighters' wages and working conditions.

Salt Creek Contract Renegotiation

The contract that the Salt Creek Township has had with the City of Bloomington Fire Department has remained relatively unchanged since 2008. It is important to note that cooperative or consolidative action taken in coordination with our client group will provide similarly effective service delivery outcomes as compared to the status quo. Furthermore, these mutually beneficial arrangements will be much more cost effective than contracting solutions. However, if these coordinated efforts fail to gain momentum, based on our analysis, we recommend that Salt Creek attempt to renegotiate its contract with City of Bloomington along the following guidelines:

- 1.** The language of the contract currently states that if vehicles and personnel are not available, the City of Bloomington will not respond to the call until those resources become available. While it is extremely uncommon, there have been instances in which emergency calls in Salt Creek go unanswered. It is unclear based on the wording of the current contract that the City of Bloomington would work to make sure that the "next in" fire department was contacted and dispatched. Any renegotiated contracts should include this provision. It is also possible that a particular call will represent a responsibility that does not fall into the scope of duties that the Bloomington Fire Department performs. If that is the case, the contract should clearly state who bears this responsibility.
- 2.** We advise that Salt Creek lobby for a pay-per-run contract, wherein City of Bloomington would collect and present data on runs made to Salt Creek in order to determine their reimbursement.
- 3.** The pay-per-run contract should be structured so that Salt Creek's immediate liability under the contract is capped based on a percentage of what they paid for service in the previous year (perhaps 110%). Any overage would be due at some point in the future (perhaps 6

months). This would make budgeting more manageable for Salt Creek. Any overage should also trigger a renegotiation session so that both parties can assess whether such an overage was an isolated incident or something that the contract should account for moving forward.

4. Salt Creek Township could also request a flat rate be charged for fire services similar to the arrangements between Bloomington Township as a service provider for Benton and Washington Townships. Under a flat rate, Salt Creek should expect a steady incremental climb in the cost of fire services, barring anomalous unforeseen circumstances.

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APPENDICES

Appendix A - Summary of Case Study Findings

Appendix :
Summary of Major Published Research in Peer-Reviewed Journals

Authors (date)	Focus	City-County	Findings
Unigov			
Rosentraub (2000)	Economic development	Indianapolis	Argues that consolidation was essential for Indianapolis to achieve downtown revitalization and that Indianapolis presents an effective hybrid model of consolidation.
Segedy & Lyons (2001)	Economic development	Indianapolis	Indianapolis's hybrid model and its impact on regional perspective are effective.
Blomquist & Parks (1995)	Fiscal ramifications, service delivery, economic development, and political impacts of Unigov.	Indianapolis	Impact depends on context. 1993 survey reveals little difference in perceptions of service quality. Consolidation allowed for higher debt limit, reduced insurance premia, and increased federal funds. Impressive economic growth post-consolidation which compares favorably to similar metro areas. Resulted in Republican control and increased voter turnout initially, followed by steep declines.
Police and Fire Services			
McDavid (2002)	Consolidation of three police departments.	Halifax, Canada	Expenditures on police services decreased substantially. The number of sworn officers decreased and workloads increased. There was no effect on crime rates. The majority of citizens surveyed believed that the quality of

			police services stayed the same.
Krimmel (1997)	Compares operational costs in a consolidated police dept with similar nonconsolidated departments.	York and Lancaster Counties, PA	The operational costs of the consolidated department were 28% lower than similar non-consolidated departments.
McAninch and Sanders (1988)	Surveyed 102 police officers on their attitudes toward consolidation.	Bloomington and Normal, IL	Majority of officers believe that a consolidated department would operate more economically, more effectively address local crime, and eliminate duplicate services and equipment. Perceived threats to pensions, future raises, etc. were the main source of opposition.
Finney (1997)	Economies of scale	14 suburban police departments, Los Angeles County, CA	The average cost of providing police services does not decrease with the quantity of police services provided.
Duncombe and Yinger (1993)	Returns to scale	Municipal fire departments in New York State.	The consolidation of small fire departments will not result in significant cost savings.
Gyapong and Gyimah-Brempong (1988)	Economies of scale	Michigan cities with population of 5000 or more.	No statistical evidence of economies of scale.
Gyimah-Brempong (1987)	Economies of scale	Florida municipalities with populations of 5000 or more.	Police departments in large cities experience diseconomies of scale.
Government Performance			
Miller et. al. (1995)	Fiscal disparity between urban and suburban	Allegheny County, PA	Fiscal disparity has continued to increase despite ongoing fragmentation
Dolan (1990)	Government spending	Cities in Illinois	Finds positive relationship between spending and fragmentation (but strongly criticized in Boyne [1992] for his measures of fragmentation, his model, and the inferences he draws from the "faulty results".

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Indiana Policy Review Foundation,
Version #6, p. 20

Appendix B - Description of Data Sources for GIS Analysis

Dataset	Obtained From	Originator	Published	Coordinate System	Scale	Description
Minor Civil Divisions for Indiana in 2000	Indiana Map	United States Census Bureau	2000	NAD_1983_ UTM_Zone_16N	1:500,000	Polygon shapefile that represents the township boundaries of all Indiana counties.
Indiana Roads from INDOT and TIGER Files, 2005	Indiana Map	Indiana Department of Transportation, Business Information and Technology Systems, GIS Mapping	2005	NAD_1983_ UTM_Zone_16N	1:100,000	Line shapefiles that represent Indiana roads, consisting of City Streets, County Roads and US, State and Interstate Roads, and other roads.
Address Points Maintained by County Agencies in Indiana	Indiana Map	Indiana Department of Homeland Security (IDHS)	2014	NAD_1983_ UTM_Zone_16N	1:100,000	Point shapefiles that represent the address points within all Indiana counties.

Fire Station Facilities in Indiana	Indiana Map	Federal Emergency Management Agency	2011	NAD_1983_ UTM_Zone_16N	1:100,000	Point shape-files that represent the fire station facilities within all Indiana counties.
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Appendix C - Inspection Fee Schedule

Assembly Occupancies (Based on Occupant load)		
A-3 Class A (greater than 999)		\$162.98
A-2 Class B (between 300 and 999)		\$114.09
A-1 Class C (between 50 and 299)		\$70.63
Educational		
E-1 Under 5,000 sq. ft.		\$54.34
E-2 5,001 to 10,000 sq. ft.		\$108.66
E-3 All others		\$54.85
Daycare centers		\$54.85
Health Care/Institutional		
Ambulatory health-care centers		\$54.85
Limited-care facilities		\$54.85
C-1 Nursing homes		\$162.98
Hospitals		\$271.64
Detention and Correction Occupancies		
All types		\$271.64
Residential Occupancies (per unit charge)		
M-F Multifamily 1-2 stories		\$5.44
M-F Multifamily 3-4 stories		\$5.44
M-F Multifamily 5 stories and over		\$5.44
AL Assisted living (per bed)		\$5.44
D-1 Hotel or motel facility (per bed)		\$5.44
Mercantile, Business and Storage		
B-1 3,000 sq. ft. and under		\$54.85
B-2 3,001 to 6,000 sq. ft.		\$70.63
B-3 6,001 to 10,000 sq. ft.		\$114.09
B-4 10,001 sq. ft. and over		\$162.98
Industrial/Manufacturing		
F-1 Under 12,000 sq. ft.		\$81.48
F-2 12,000 and over		\$162.98
Other structures and required permits by (NFPA)		\$54.85
Review of fire and/or disaster operational plans		\$54.85
Locked or blocked exit door will be immediate fine of		\$81.59 each
COMPLIANCE INSPECTION		
Single inspection trip		AFIFS*
Second inspection trip is no charge	\$0.00 +	AFIFS*
Third inspection trip fee is \$38.04	\$38.04 +	AFIFS*
Forth inspection trip fee is \$76.08	\$144.12 +	AFIFS*
Fifth inspection trip fee is \$152.16	\$266.28 +	AFIFS*
Sixth inspection trip fee is \$304.32	\$570.60 +	AFIFS*
Seventh inspection trip fee is \$608.64	\$1,179.24 +	AFIFS*
Eighth inspection trip fee is \$1,217.28	\$2,396.52 +	AFIFS*
Ninth inspection trip fee is \$2,434.56	\$4,831.08 +	AFIFS*
Tenth inspection trip fee is \$4,869.12	\$9,700.21 +	AFIFS*
Each additional trip doubles the previous inspection charge.		Total charge
*AFIFS is the Annual Fire Inspection Fee Schedule.		

Appendix D - Calculating Levy Limits & Example Calculations Under the

Maximum Aggregate Rate Cap (MARC)

Calculating Levy Limits

The levy limit is calculated through the following method (all quotients are rounded to the nearest ten-thousandth (0.0001)): [\[1\]](#)

STEP 1) Calculate the "Average Assessed Value Growth Quotient" (AAVGQ) over the last 6 years by 1) dividing the "Indiana Non-Farm Personal Income" (INFPI) for each year by the INFPI for the year before, and 2) averaging the 6 individual year values. The INFPI is generated by the Federal Bureau of Economic Analysis. If the AAVGQ is more than 1.06, the AAVGQ is set at 1.06

STEP 2) Multiply the previous year's levy limit by the AAVGQ. This is the maximum levy for the current year, unless the government has increased its territory.

STEP 3) If the government has increased its territory in the past year, divide the assessed value of all property in the government's new territory by the assessed value of all property in the government's old territory. If this value is greater than 1.15, it is set at 1.15.

STEP 4) Multiply the amount in STEP 2 by the value in STEP 3. STEPS 3 & 4 are only used if a government has increased its territory in the past year.

[\[1\]](#) See I.C. § 6-1.1-18.5-3(a).

Calculating Tax Losses Under the MARC

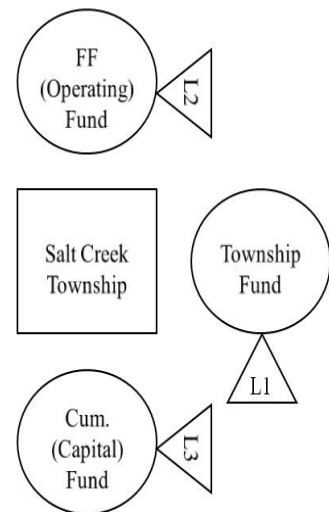
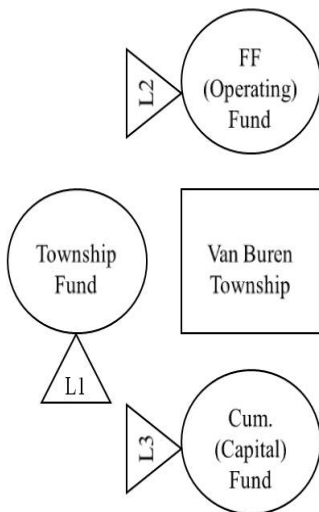
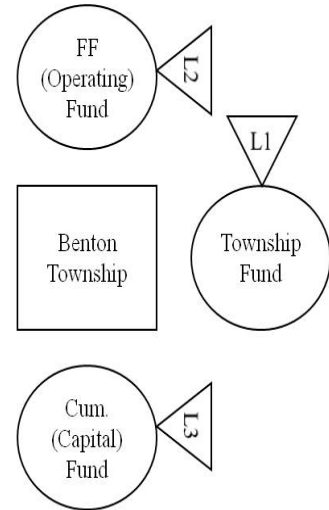
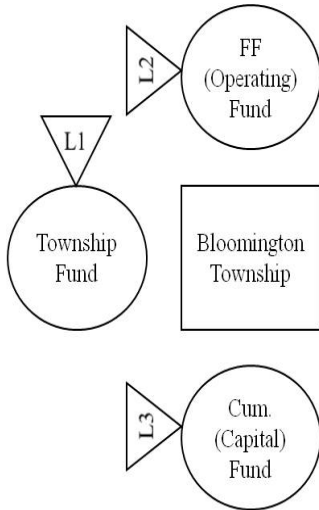
If Entity One's tax rate is two mills and Entity Two's is three mills, the total of five mills is greater than the allowable 4.167 mills by 0.833 mills. Since E1's rate composes 40% of the aggregate rate, they will have to reduce their rate by 40% of the 0.833 mill overage; this is equal to 0.333 mills. E2's rate composes 60% of the aggregate rate, so they take 60% of the 0.833 mill loss, equal to 0.5 mills. Therefore, the final tax rates that are actually charged are: E1: (2 mills - 0.333 mills) = 1.667 mills; E2: (3 mills - 0.5 mills) = 2.5 mills.

How a One Time MARC Exemption Can Have a Permanent Impact

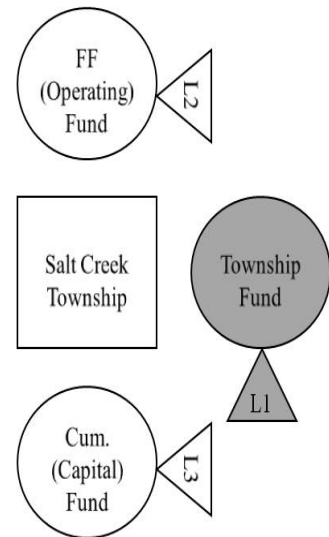
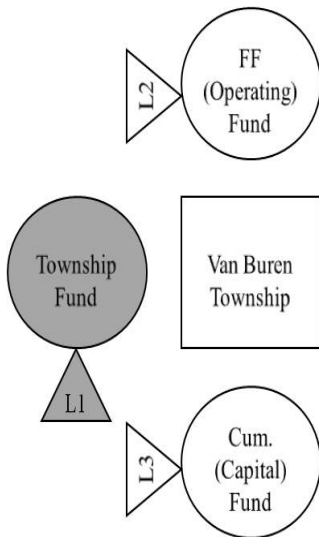
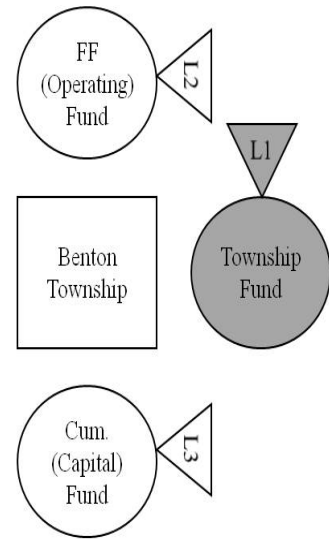
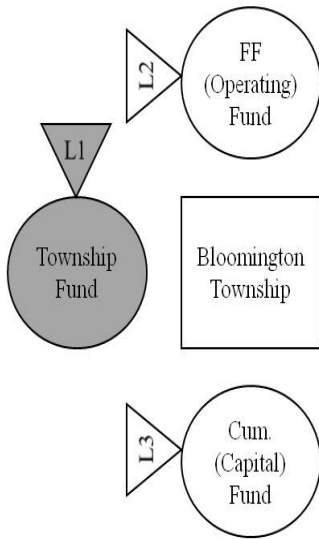
Using the previous example, if the DLGF determines that E1 is stressed enough by the MARC to allow their tax rate to exceed the MARC, they could allow E1 to collect their full 2 mills, while maintaining E2's rate at the reduced 2.5 mills. This would increase E1's levy. Since levy limits are based on the previous year's levy limit, in the next year E1 would attempt to levy at 2 mills, while E2 would attempt to levy at 2.5 mills. This still exceeds the MARC of 4.167 mills by 0.333 mills. Now however, E1's rate composes approximately 44% of the aggregate rate. This means that E1 will now get 44% of the 0.333 mill loss, rather than the 40% of the 0.833 mill loss they previously got. This will result in a levy of: E1: (2 mills - 0.148 mills) = 1.852 mills; E2: (2.5 mills - 0.185mills) = 2.315 mills. Therefore, the one-time exemption from the MARC has created a permanent shift in the proportion of mills that E1 and E2 are each allowed to take, because of the secondary operation of the levy limits.

Appendix E - Levy/Fund Charts

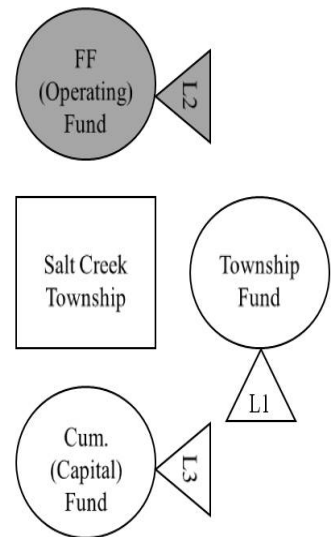
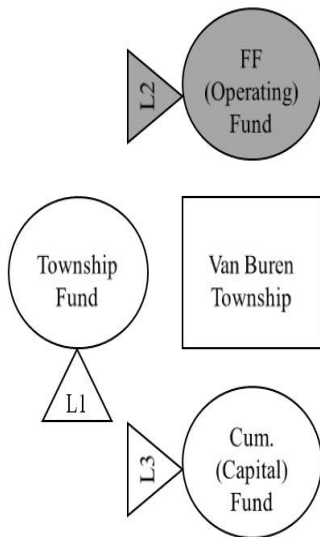
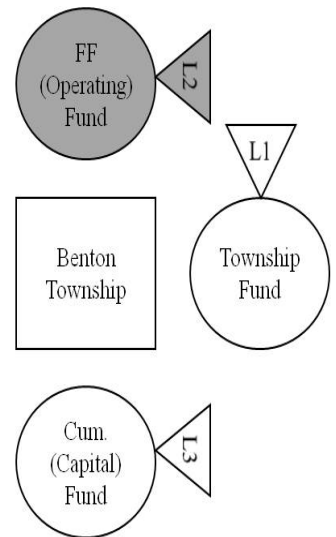
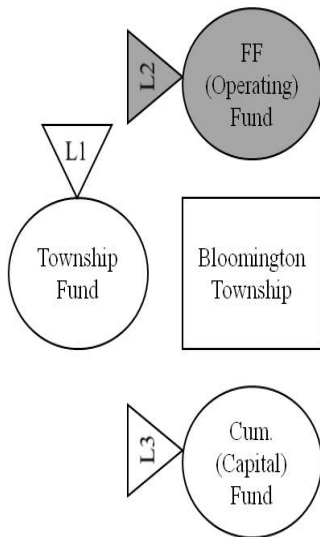
The charts in this appendix, and the accompanying descriptions, detail the entities, funds, and levies that we recommend be created if the townships create a fire territory and how those elements would be arranged and interact with each other.



This chart shows all of the relevant entities, funds, and levies that currently exist. (The townships administer a number of other funds that are not relevant to this analysis that are not pictured.)



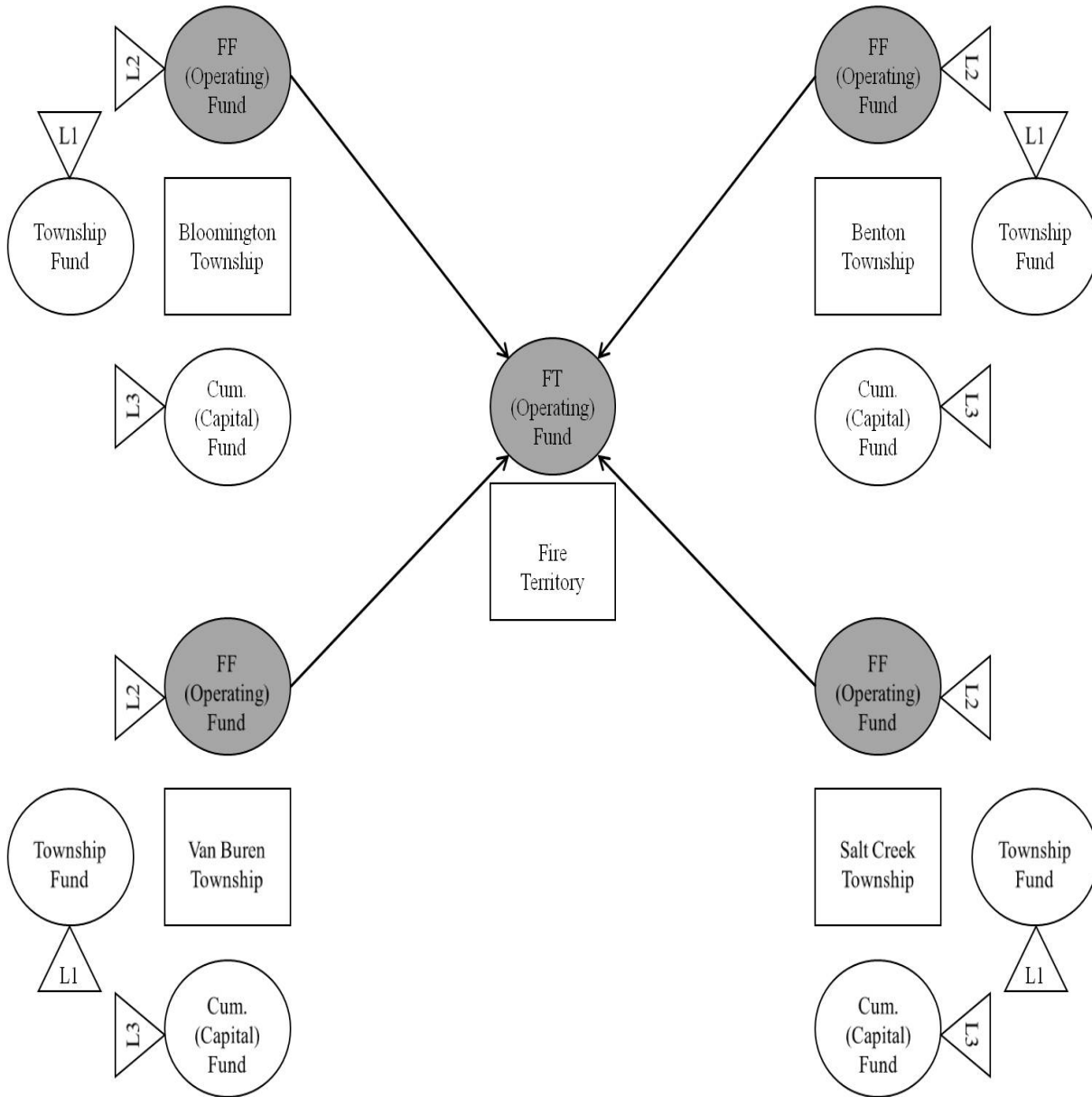
Each township administers a township fund that is supported by a Township Levy (L1); this levy has its own separate levy limit.



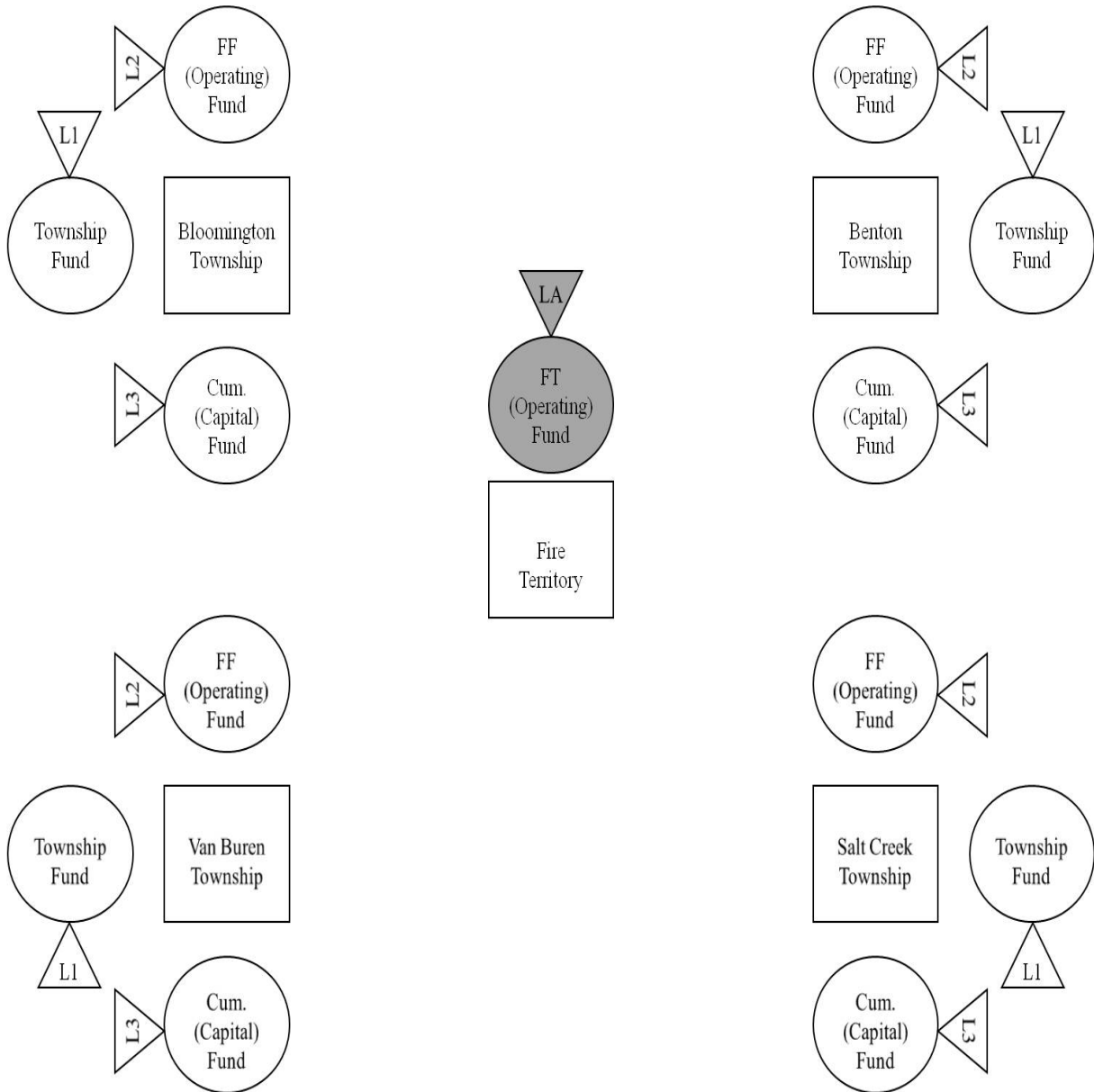
Each township administers a Firefighting Operating Fund that is supported by a Firefighting Levy (L2); this levy has its own separate levy limit.

Each township administers a Cumulative Firefighting Fund for capital expenses that is supported by a Cumulative Firefighting Levy (L3); this levy has its own separate levy limit. (L1, L2, and L3 are aggregated for the purposes of tax collection, but they operate as separate levies, with separate levy limits.)

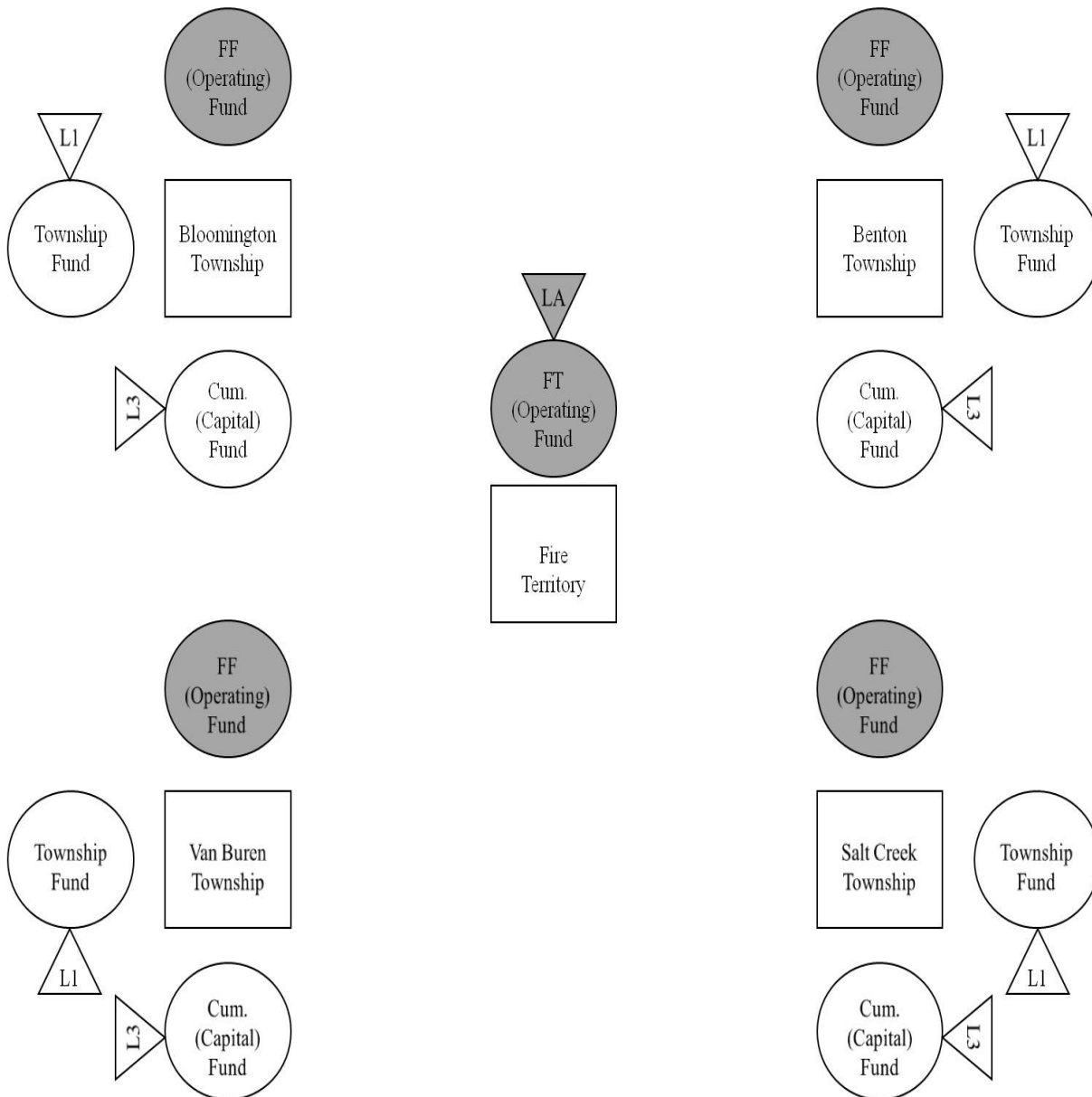
This chart shows the fund that would have to be created upon creation of a fire territory. When a fire territory is created, a Fire Territory Operating Fund must be created, to be administered by the provider unit with the assistance of the other participating units, to pay all expenses of the fire territory. We recommend that a new Fire Territory Operating Levy also be created to support this fund, but this levy is not pictured here because it would not take effect immediately.



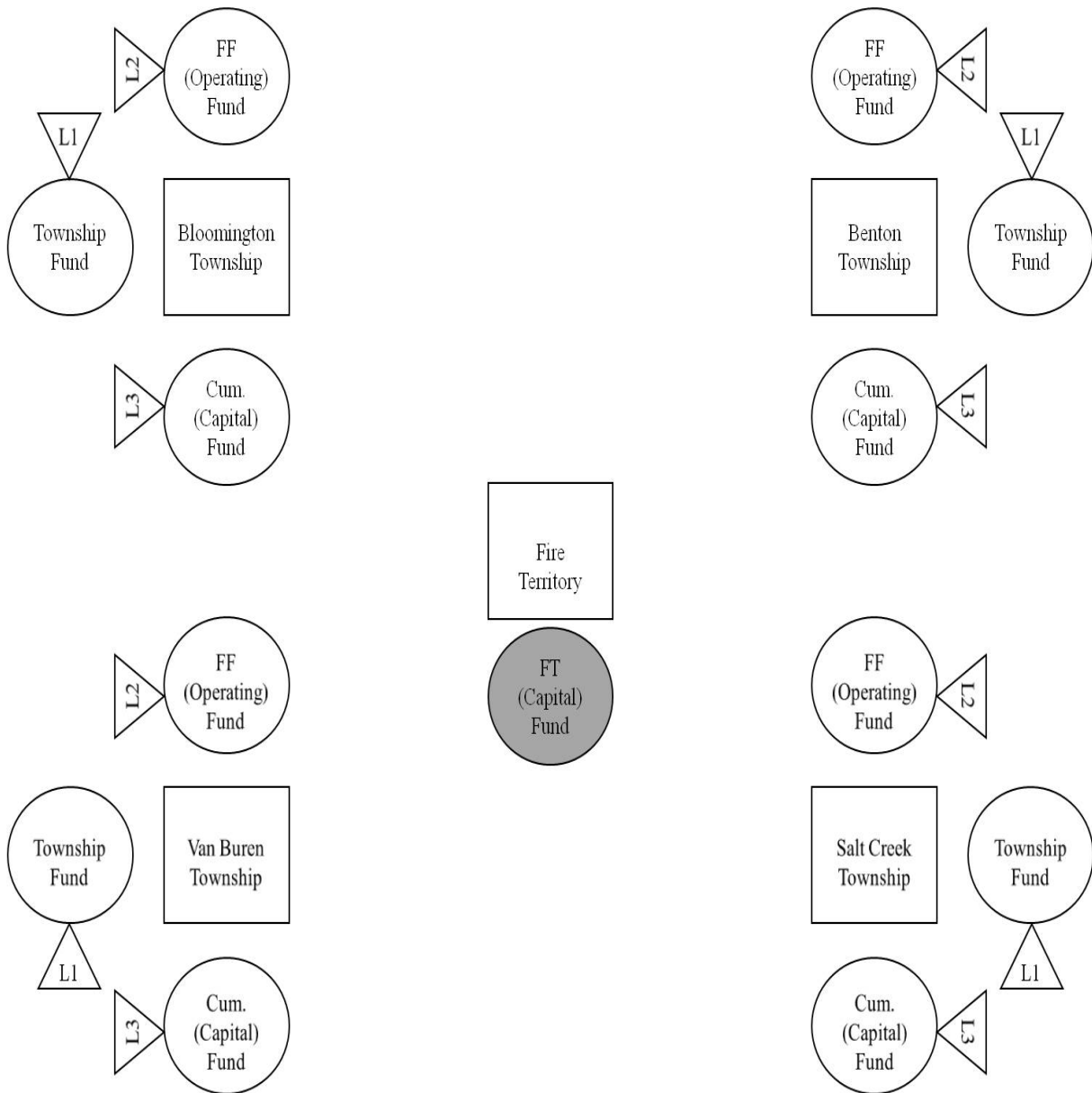
Before the levy which would eventually support the Fire Territory Operating Fund (not pictured here) begins to disperse, there will be a lag of roughly 18 months. During this gap, this fund would be supported by transfers from each of the townships' Firefighting Operating Funds.



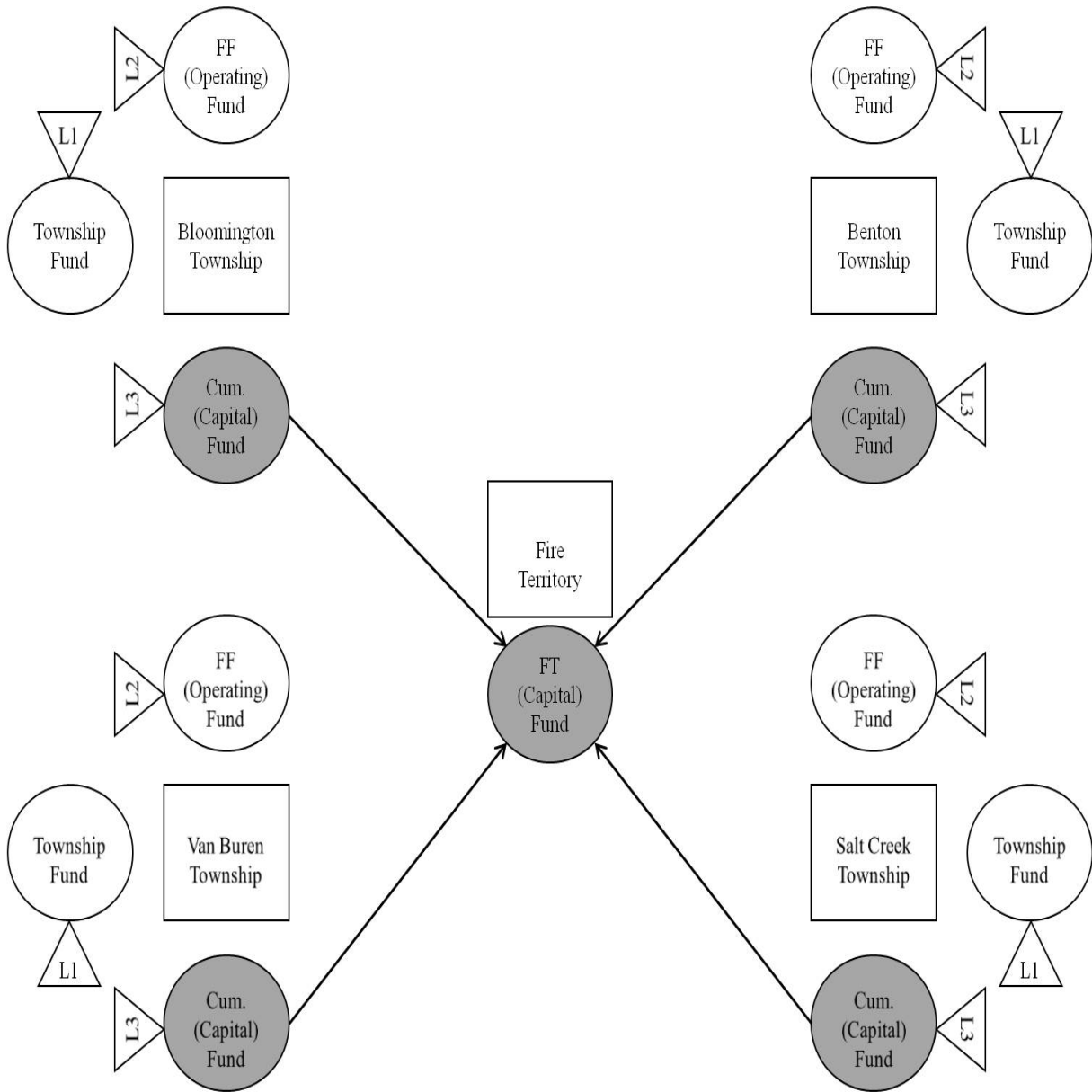
After the initial transition period, the new Fire Territory Operating Levy (LA) will begin to disperse to the fire territory.



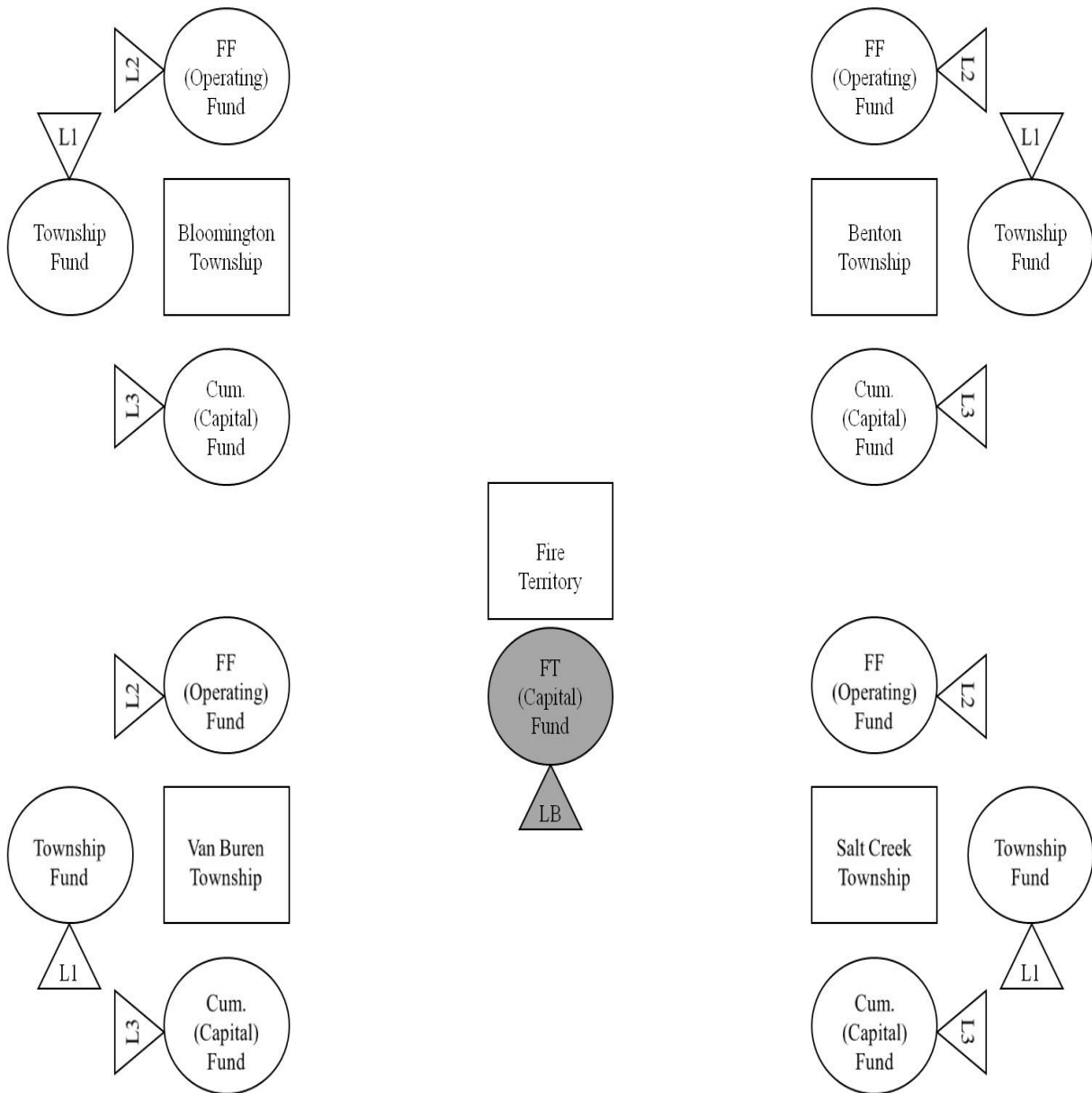
When the Fire Territory Operating Levy (LA) begins, the individual township Firefighting Levies (L2) will be discontinued. (This is true so long as the boundaries of the fire territory are coterminous with the boundaries of the townships.) The township Firefighting Operating Funds, however, can remain open, for accounting purposes, if desired.



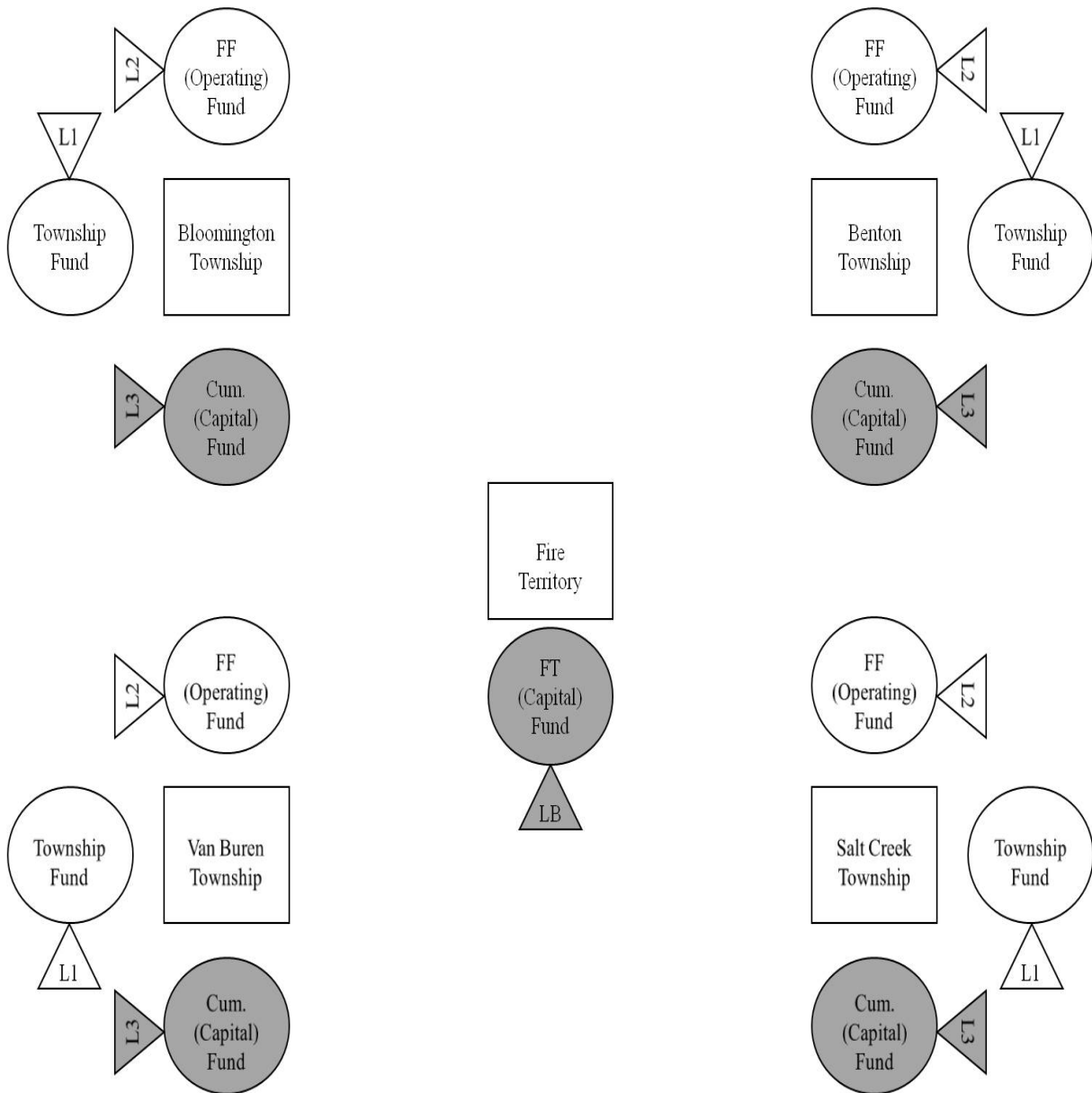
This chart shows the new Fire Territory Capital Fund that we recommend the townships also create, if they were to create a fire territory. This fund would eventually be supported by a new levy as well, but this levy is not pictured here because it would not take effect immediately.



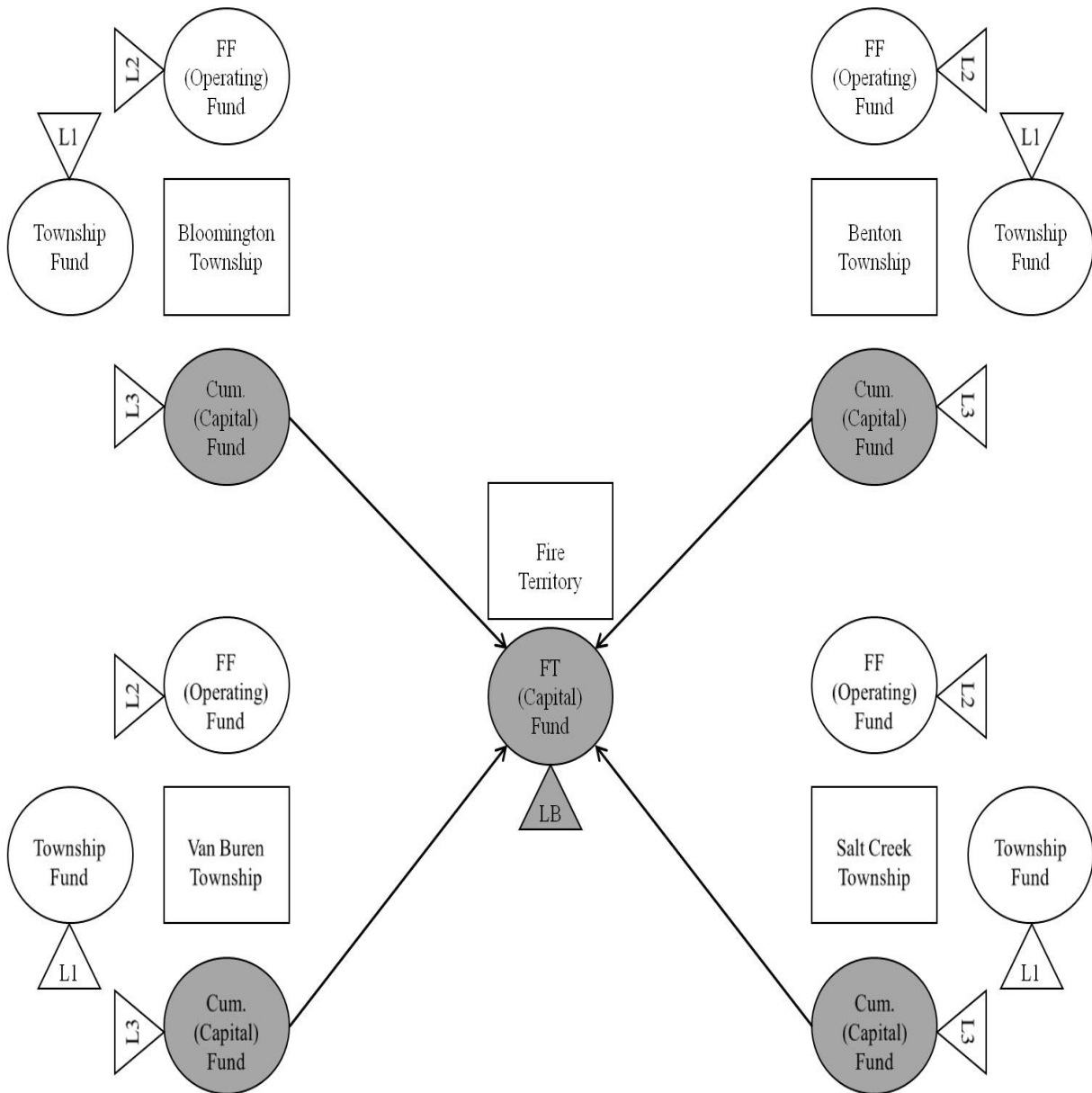
In the time period before the new Fire Territory Capital Levy (not pictured here) took effect, if the townships so desired they could transfer funds from each of their individual Cumulative Firefighting Funds to the Fire Territory Capital Fund.



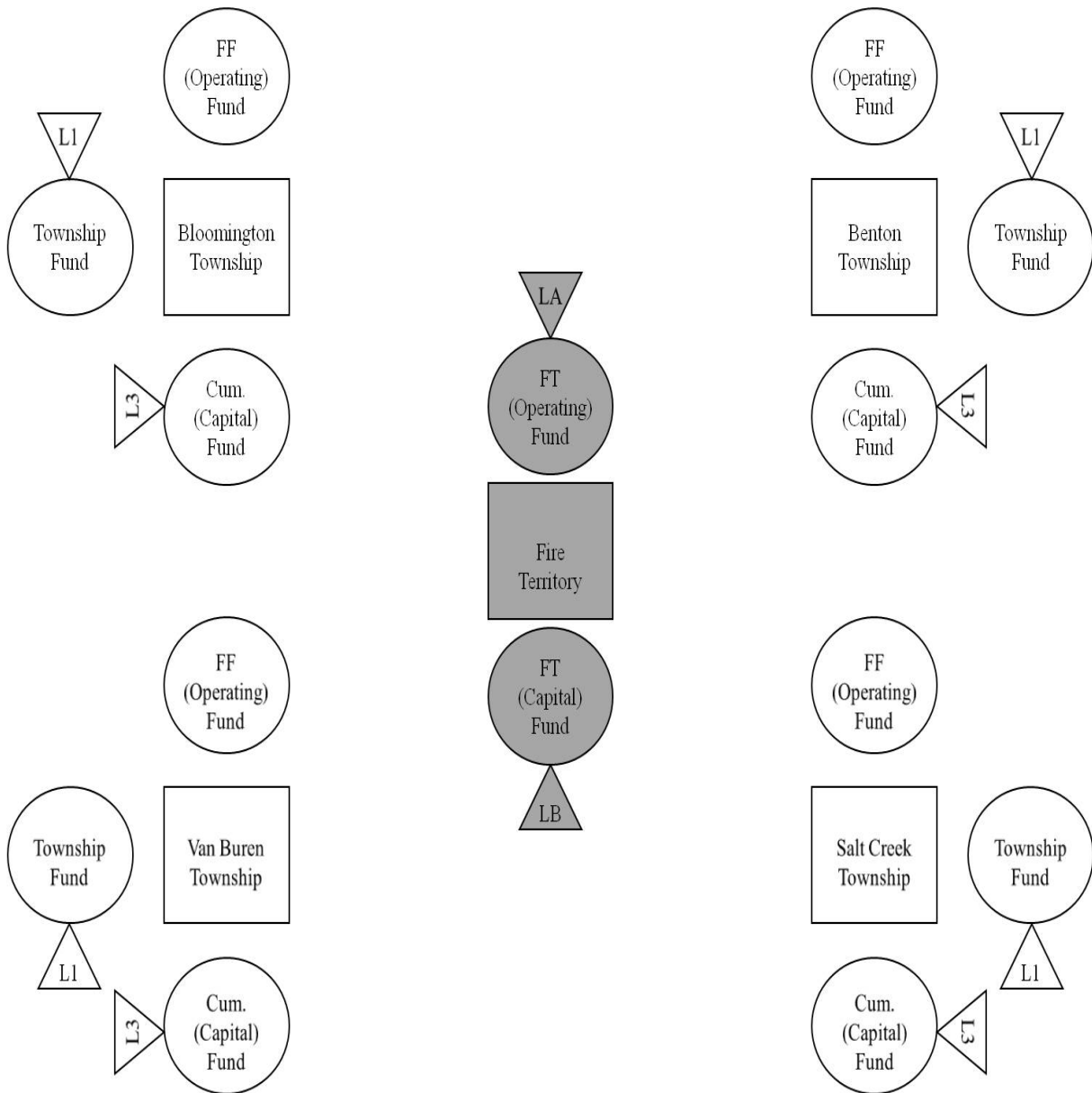
After a period of roughly 18 months, the new Fire Territory Capital Levy (LB) would begin dispersing to the fire territory to support the Fire Territory Capital Fund.



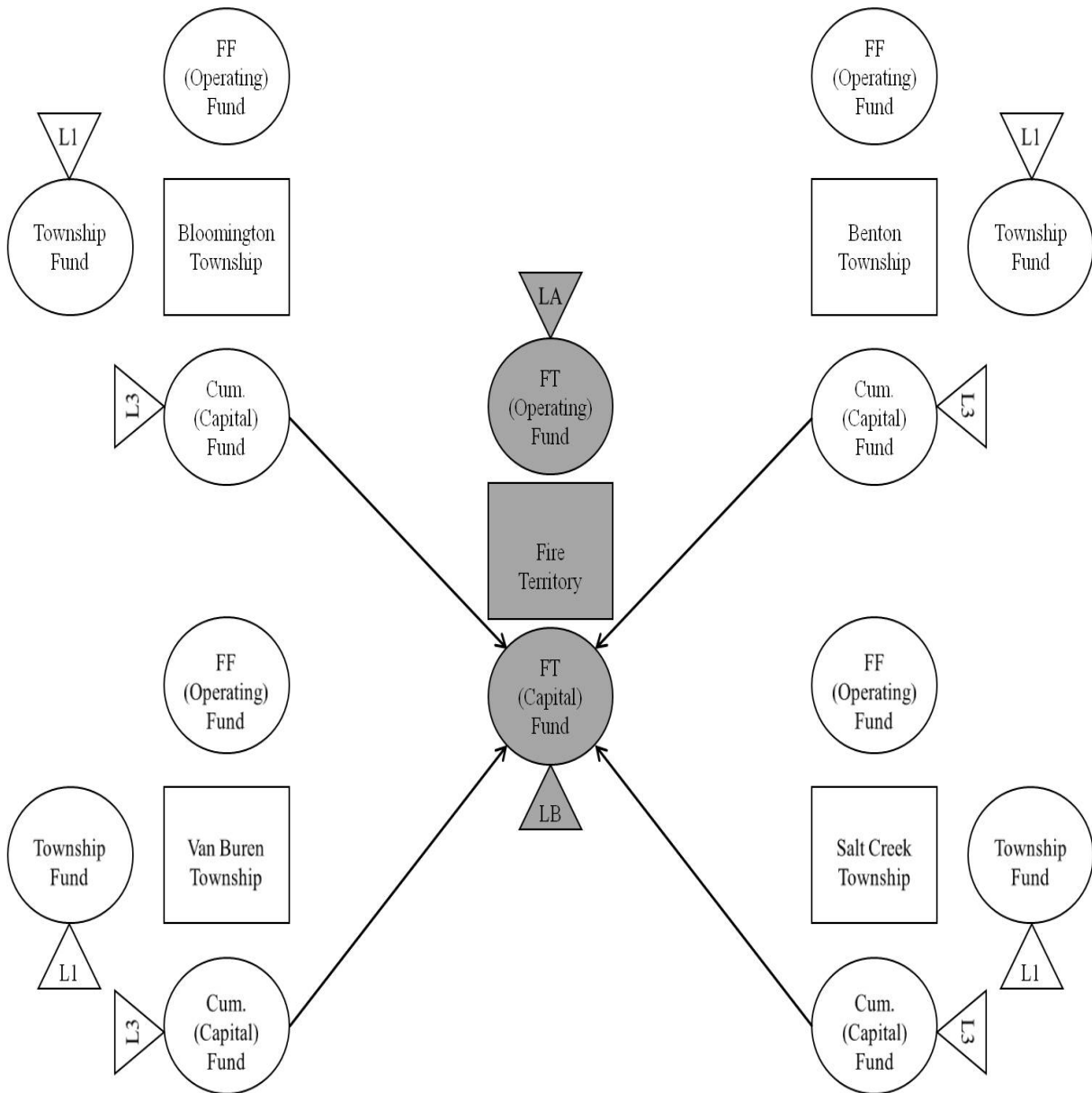
All of the original, individual Cumulative Firefighting Funds and Levies would stay in place.



Once the new Fire Territory Capital Levy (LB) is dispersing, the townships could stop transferring funds from their individual Cumulative Firefighting Funds (as shown in the last chart) or they could continue to make such transfers to fund the Fire Territory Capital Fund in addition to the new levy (as shown here).



After consolidation, the total combination of elements would include all of the original township elements, except the township Firefighting Levies (L2), plus the two new fire territory funds and levies.



In addition to each fund being supported by its own levy, the townships could also choose to transfer money from their individual Cumulative Firefighting Funds to the Fire Territory Capital Fund, if they so desire.

Appendix F - Township Fact Sheets

Bloomington Township

Trustee Lillian Henegar

Fire Station



5081

North Old
State Road 37

Fire Station



2115

West Vernal
Pike

Operates a full-time fire department with two stations, full-time, part-time and volunteer firefighters. Provides contracted fire service to Benton Township and Washington Township.

Bloomington Township's primary concerns relate to property tax levy limitations that threaten the fiscal sustainability of fire protection, as routine operating costs and training continue to consume the Fire Department's operating budget. Also, looming capital purchase necessities have caused Trustee Henegar to seek a proactive solution to the funding of effective fire protection services.

36.81 sq miles

44,167 residents

4,441 residents

are in the fire departments tax base

Capital Assets

\$5.116m (2011)

\$5.128m (2012)

Run Time (In Minutes)

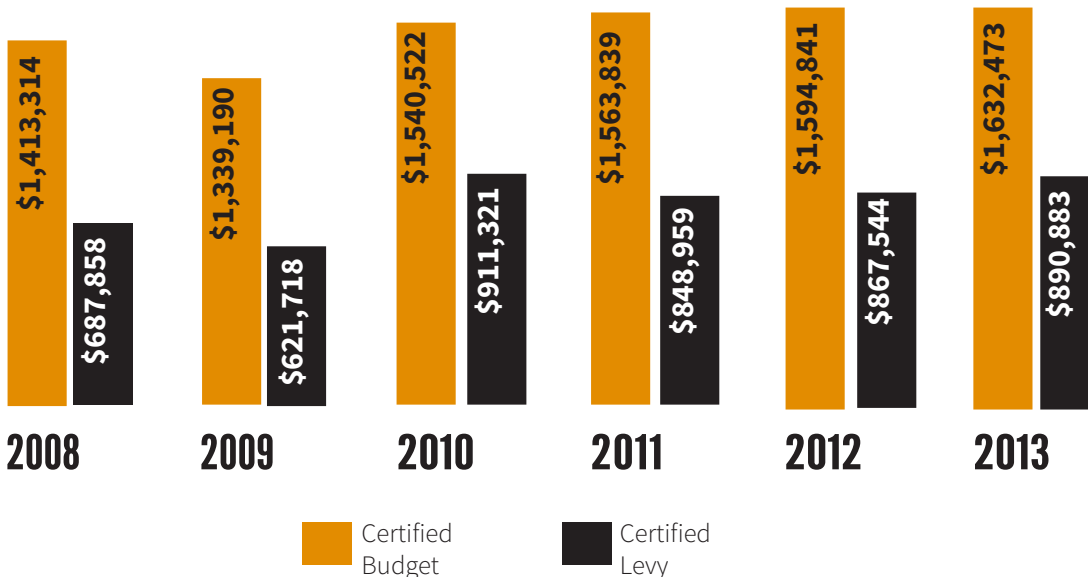
Avg: 9min 51sec

Min: 1

Max: 75

Township Apparatus Equipment

- Quint59
- Engine 53
- Engine 51
- Tanker/Pumper 54
- Tanker 57
- Brush 52
- Brush-52A
- Squad 5
- Squad 15
- Rescue 56
- Hazmat Decon Trailer
- Hazmat Trailer
- Support 58
- Tactical 5
- CAR 513
- Hazmat-Mass-Decon
- CAR 50



Benton Township

Trustee Michelle Bright



Station



7606 Operates Volunteer fire department along with a contract for service provided by Bloomington Township.
 North State Road 45

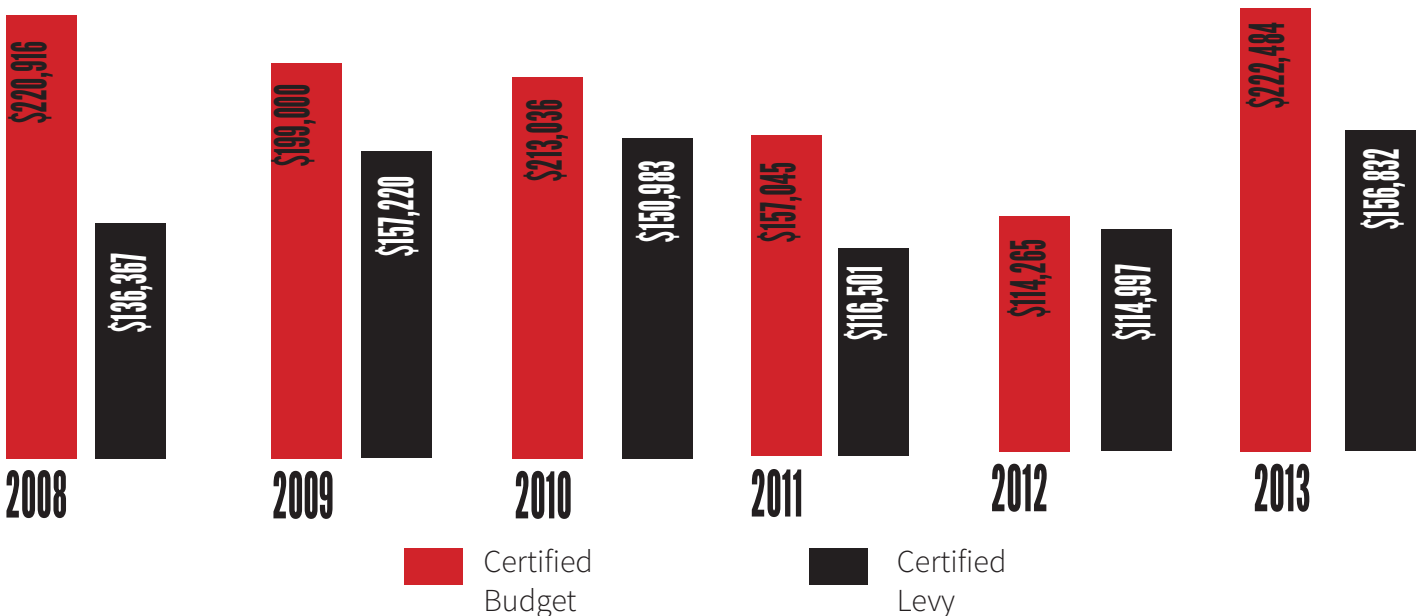
3,358 residents
54.92 sq miles
 Low Population Density

Capital Assets
 \$1.43m (2012)

Benton Township has a contractual relationship with neighboring Bloomington Township for service delivery. This contract is for a sum of \$76,000 annually. Benton is seeking a way to improve the cost-efficacy of its fire delivery, using tax-payer dollars to their maximum utility by strategic capital purchasing, improved ISO ratings, alternative revenue schemes or improved service delivery practices.

Township Apparatus Equipment

- Turnout Gear
- 14-6 Rescue 14
- 14-1 Engine
- 14-2 Brush Truck
- 14-7 Tanker/Pumper
- 14-8 Support
- Marine 14
- Squad 14
- Utility



Van Buren Township

Trustee Rita Barrow



Operates a fire department with two fire stations, full-time, part-time and volunteer firefighters.

34.85 sq miles
11,981 residents
9,912 residents included in tax base for township fire department.

2,069 live in the City of Bloomington

Run Times

Avg: 5 min 31 sec

Min: 2 sec

Max: 145 min

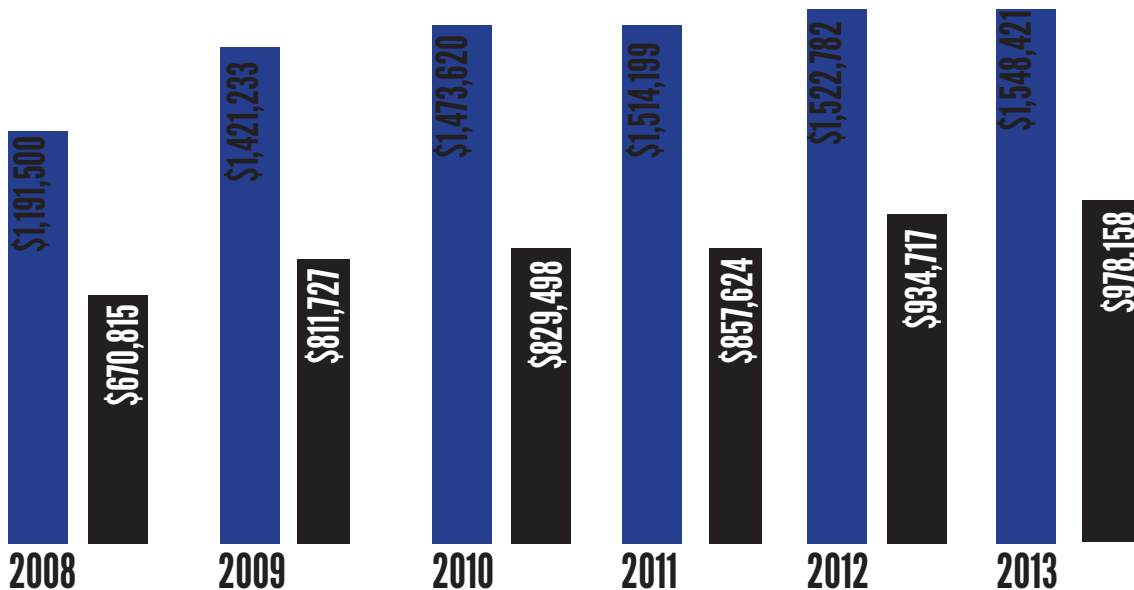
Capital Assets

\$3m (2011)

\$3.275m (2012)

Increase in buildings.

Van Buren Township has similar concerns as Bloomington Township relating to high operating costs and property tax limitations. Van Buren Township was forced to take out an emergency loan, which will keep the department operational for approximately 10 years. Additionally, Trustee Barrow is concerned with the implications of the Interstate 69 extension project, which will dissect Van Buren Township once completed.



■ Certified Budget

■ Certified Levy

100.

Appendices

Township Apparatus Equipment

- Engine 19
- Engine 9
- Rescue 9
- Bush 19-2
- Brush 92
- Squad 9
- Car 900
- Car 901
- Crash Fire Rescue 99

Salt Creek Township

Trustee Don Hall

Does not operate a fire department.

Contracts with the City of Bloomington for fire service.

Salt Creek faces similar fiscal sustainability concerns as the other client townships, but this is exacerbated by the terms of Salt Creek's contract with City of Bloomington which has increased from \$9,000 in 1999 to \$130,000 today. Similarly, the per capita expenditure on fire protection for Salt Creek Township increased disproportionately more than the increase in the cost to City of Bloomington in order to administer those services. (Figures 1 & 2). Furthermore, Salt Creek is presently unable to pay the annual cost of this contract. Thus, the township must be sued by the City of Bloomington each year in order to secure an emergency loan to pay the cost of the contract.

26.68 sq miles
3.1 sq miles are
occupied by
Lake Monroe
1,513 residents

Change in Cost of Fire Service (Figure 1)

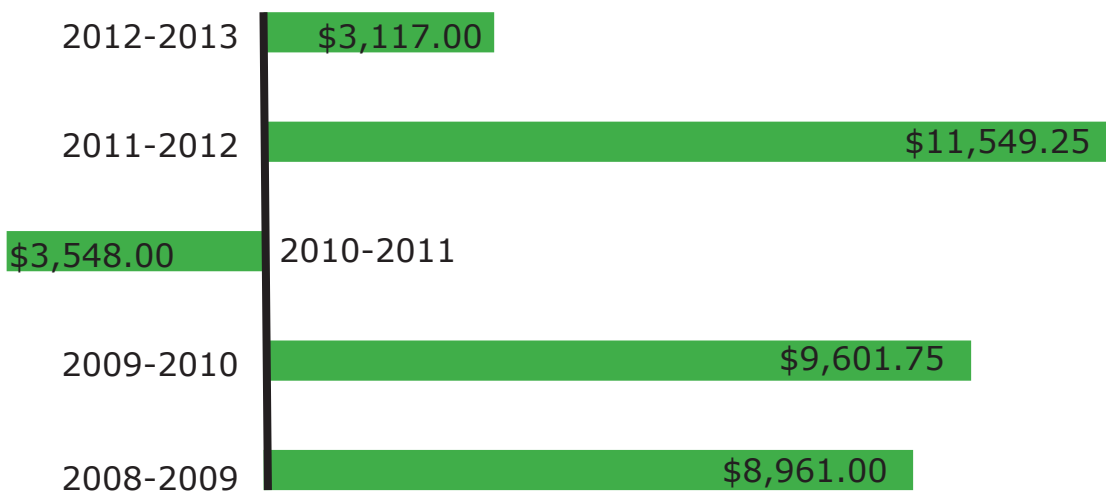


Figure 1.

The annual change in amount paid to Bloomington City to provide fire services to Salt Creek Township.

Percentage Change, Salt Creek Fire Service Costs (Figure 2)

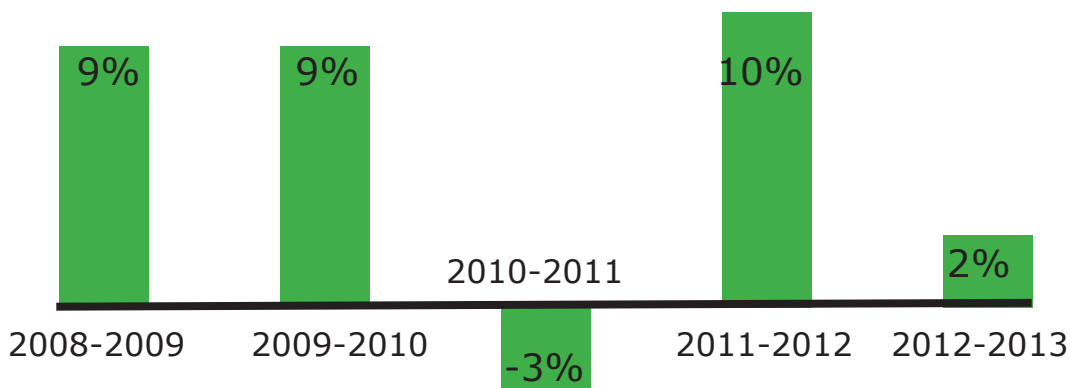


Figure 2.

The annual percentage change in amount paid to Bloomington City to provide fire services to Salt Creek Township.

Appendix G – Purchasing Timeline Snapshots

Apparatus/Fire Gear Purchasing Schedule															
Purchase Year	Lifespan	Make of Apparatus/Fire Gear	Model of Apparatus	Details of Apparatus	Primary Use of Apparatus	First IN?	Year of Expiration	Estimated replacement year	Budgeted Replacement Cost	Township	Township Classification	Cost at Purchase	Source/Comp Purchased From	Location	Address
1988	20	Small/55' Aerial Ladder	Spartan	1250 gpm Waterous pump, 500 gallons of water and a 55 foot aerial ladder.	Fire	YES	2018		\$750,000.00	Bloomington	Quint 59	\$346,381.00		Station 5	5081 North Old State Road 37
1990	20	Ford 3000 Chassis	Dailey	1000 gpm Dailey pump and 1000 gallon tank. 2000 gpm pump, and is a full CAFS Engine.	Fire	YES	2010	2018	\$5,000.00	Bloomington	Engine 53	\$115,413.00		Station 15	2115 West Vernal Pike
2009	20	International Chassis	Dailey	2000-gallon tank and a 1000 gpm Hale pump.	Fire	YES	2022		\$300,000.00	Bloomington	Engine 51	\$486,135.08		Station 5	5081 North Old State Road 37
2002	20	Ford chassis	Smel	7.3 liter power stroke turbo charged diesel, waterous 250 gpm pump, 200-foot booster line, 2 - 100 foot 1/2 inch hose lines on reels.	Fire	NO	2003	2015	\$350,000.00	Bloomington	Tanker/Pumper 54	\$130,000.00		Station 5	5081 North Old State Road 37
1999	20	Ford	F450	Waterous 250 gpm skid pack and 200 gallons of water.	Fire		2019	2014	\$21,000.00	Bloomington	Brush 52	\$27,000.00		Station 5	5081 North Old State Road 37
1999	20	Ford	F250	250-gpm pump and 200 gallons of water on a skid pack. Includes rescue tool and lighting.	EMS		2019		\$80,000.00	Bloomington	Brush 52A	\$21,824.00		Station 5	5081 North Old State Road 37
2008	10	GMC	Suburban 4x4	2000-gallon tank and 1000 gpm pump.	Fire		2019		\$34,233.50	Bloomington	Squad 5	\$78,048.00		Station 15	2115 West Vernal Pike
2010	20	Ford	F350	1000 gallon CAFS system, onboard cascade system, rescue and medical equipment, defibrillator equipped.	Rescue		2030		\$139,000.00	Bloomington	Rescue 56	\$139,000.00		Station 5	5081 North Old State Road 37
2003	20	Amtech	Chevrolet chassis	16' Timberwolf Trailer containing decontamination equipment.	Hazmat		N/A		\$4,435.00	Bloomington	Hazmat Decon Trailer			Station 5	5081 North Old State Road 37
1990	0	Timberwolf		14' flat bottom 2.5 hp rescue pump.	Rescue		N/A			Bloomington					
2003	0	Sylvan		24' Haulmark Edge trailer and skid kits, off load pumps, absorbents, decontamination supplies, reference materials protective suits.	Hazmat		N/A			Bloomington	Hazmat Trailer	\$10,100.00		Station 5	5081 North Old State Road 37
2002	20	Ford	Ranger 4x4	EMS equipment.	Fire		2022	2014	\$32,000.00	Bloomington	Support 58	\$19,332.00		Station 5	5081 North Old State Road 37
2004	20	Ford	F350	Carries Various Hazmat Equipment	Hazmat		2024		\$40,151.00	Bloomington	Tactical 5	\$40,151.00		Station 5	5081 North Old State Road 37
2010	20	Ford	Escape 4x4	Deputy Chief's Car	Support		2030		\$21,557.25	Bloomington	CAR 513	\$21,557.25		Station 5	5081 North Old State Road 37
2004	0	United	UXT	18 foot Maxx Decontamination (inflatable 21' x 15')	Hazmat		N/A			Bloomington	Hazmat-Maxx-Decon			Station 5	5081 North Old State Road 37
2011	10	Ford	F-150/ILT 4x4	Chief's Car	Support		2021		\$29,713.41	Bloomington	CAR 50	\$29,713.41		Station 5	5081 North Old State Road 37
2014	10	Wildland	Fire Gear	11 Sets of Wildland Fire Gear	Fire		2024		\$4,352.00	Benton	Turnout Gear	\$4,352.00		Station 14	7606 N. State Road 45, Unionville
1981	10	GMC	4x4 Chassis E-one	E-ONE rescue body with skid unit, 350 gal H2O, 150 gal foam tank, 1250 gpm pump, 1250 gpm water tank, 100 gal foam tank, Transverse-mount pump	Fire		1991		\$30,000.00	Benton	14-6 Rescue 14	\$30,000.00		Station 14	7606 N. State Road 45, Unionville
2006	20	Freightliner	M2 Chassis	300gal skid unit, 250gpm pump, specialized wildfire equipment	Fire		2026		\$250,000.00	Benton	14-1 Engine	\$250,000.00		Station 14	7606 N. State Road 45, Unionville
1989	10	Chevy	K30	565 boat, 750gpm, waterous single stage pump, 1100gal tank	Fire		2019		\$150,000.00	Benton	14-7 Truck	\$40,000.00		Station 14	7606 N. State Road 45, Unionville
1999	20	Freightliner	FL-80 Chassis	storage for air to refill breathing	Support		2018		\$44,000.00	Benton	14-8 Support	\$44,000.00		Station 14	7606 N. State Road 45, Unionville
2008	10	Dodge	3500	16ft connector boat	Support		10		\$11,000.00	Benton	Marine 14	\$11,000.00		Station 14	7606 N. State Road 45, Unionville
2001	10	Dodge	Ram Dakota	forest/brushfire incidents	Support		2011		\$25,000.00	Benton	Squad 14	\$25,000.00		Station 14	7606 N. State Road 45, Unionville
2012	10	Wildfire	FL-70/80RE Pumper	FL-70/80RE Pumper - 1250gpm/1000gal	Fire		2013		\$17,000.00	Van Buren	Engine 19	\$17,000.00		Station 19	9019 Minds Rd Unionville

Apparatus/Fire Gear Purchasing Schedule

Purchase Year	Lifespan	Make of Apparatus/F	Model of Apparatus	Details of Apparatus	Primary Use of Apparatus	First IN?	Year of Expiration	Estimated replacement year	Budgeted Replacement Cost	Township	Township Classification	Cost at Purchase	Source/Comp Purchased From	Location	Address
2008	20	Ferrara	Inferno	Custom Pumper/Tanker (4+40932) - 1500gpm/1500gal Advantage/Summit Rescue Pumper (#20854) - 1250gpm/600gal/20gal Foam. Amkus rescue tools, air tools and assortment of hand tools	Fire		2028			Van Buren	Engine 9	\$486,000.00		Station 9	2130 S. Kirby Road
2004	20	Spartan	Advantage/SU		Fire		2024			Van Buren	Rescue 9	\$300,000.00		Station 9	2130 S. Kirby Road
2003	20	Ford	F-350/Darley	250gpm Darley Pump/200gal	Fire		2023			Van Buren	Brush 19-2	\$20,000.00		Station 9	2130 S. Kirby Road
2003	20	Ford	F-350/Darley	250gpm/200gal	Fire		2023			Van Buren	Brush 92	\$20,000.00		Station 19	2130 S. Kirby Road
2008	10		K2500 GMS		Fire		2018			Van Buren		\$35,000.00		Station 9	2130 S. Kirby Road
2006	10	GMC	Sienna Crew Cab	Full BLS equipment a few hand tools and 2 SCBA's	Fire		2016			Van Buren	Squad 9	\$30,000.00		Station 9	2130 S. Kirby Road
2001	10	Ford	Explorer		Fire		2011			Van Buren	Station 19	\$20,000.00		Station 19	9019 Hinds Rd
2006	10	GMC	Sierra Canyon 4x4		Fire		2016			Van Buren	Car 900	\$30,000.00		Fire Chief	9019 Hinds Rd
2003	10	Chevy	Tahoe	Utility Trailer	Utility		2013			Van Buren	Car 901	\$30,000.00		Deputy Chief	9019 Hinds Rd
2009	10			Utility Trailer	Utility		2019			Van Buren	Station 9	\$10,000.00		Station 9	2130 S. Kirby Road
2009	10			Utility Trailer	Utility		2019			Van Buren	Station 9	\$2,000.00		Station 9	2130 S. Kirby Road
1993	10	Suzuki		Off-road vehicle	Fire		2003			Van Buren		\$5,000.00		Station 9	2130 S. Kirby Road
2010	10	Chevy		Snow Plow	Utility		2020			Van Buren		\$19,007.85		Station 9	2130 S. Kirby Road
2009	10	Turnout Gear		Fire Gear	Fire	N/A	2019			Van Buren	Turnout Gear	\$11,812.06		Station 9	2130 S. Kirby Road
2010	10	Turnout Gear		Fire Gear from Morning Pride	Fire	N/A	2020			Van Buren	Turnout Gear	\$37,745.00		Station 9	2130 S. Kirby Road
2011	10	Turnout Gear		Fire Gear from Morning Pride	Fire	N/A	2021			Van Buren	Turnout Gear	\$2,772.10		Station 9	2130 S. Kirby Road
1985	10	E-One	HFR	1250gpm/1500gal water/300gal foam/200lbs Purple K-Dry Chemical	Fire	Yes	2005			Van Buren	Crash Fire Rescue 99			Station 9	2130 S. Kirby Road
							N/A								

Inventory of Equipment							
Township	Apparatus		Quantity	Cost Per Unit	Year of Purchase	Source	
Benton	BRUSH 14-2	800 Mhz Mobile Radio	1	\$4,500.00			
Benton	BRUSH 14-2	800 Mhz Portable Radio	1	\$3,500.00			
Benton	BRUSH 14-2	Portable Suction Unit	1	\$550.00			
Benton	BRUSH 14-2	Leaf Blowers	2	\$600.00			
Benton	BRUSH 14-2	Lifepak Defib	1	\$2,800.00			
Benton	BRUSH 14-2	Skid Unit	1	\$12,000.00			
Benton	BRUSH 14-2A	Emergency Lighting	1	\$3,500.00			
Benton	BRUSH 14-2A	Siren	1	\$600.00			
Benton	BRUSH 14-2A	800 Mhz Mobile Radio	1	\$4,500.00			
Benton	BRUSH 14-2A	800 Mhz Portable Radio	1	\$3,500.00			
Benton	BRUSH 14-2A	Portable Suction Unit	1	\$500.00			
Benton	BRUSH 14-2A	Leaf Blowers	2	\$500.00			
Benton	BRUSH 14-2A	Lifepak Defib	1	\$2,800.00			
Benton	BRUSH 14-2A	Chain Saws	2	\$250.00			
Benton	BRUSH 14-2A	Kussmaul Charqer	1	\$750.00			
Benton	BRUSH 14-2A	Skid Unit	1	\$13,500.00			
Benton	BRUSH 14-2A	Portable Generator	1	\$1,800.00			
Benton	BRUSH 14-2A	Portable Lights	2	\$250.00			
Benton	ENGINE 14-1	Fire Engine Pumper	1	\$250,000.00			
Benton	ENGINE 14-1	800 Mhz Mobile Radio	1	\$4,500.00			
Benton	ENGINE 14-1	800 Mhz Portable Radio	1	\$3,500.00			
Benton	ENGINE 14-1	Portable Suction Unit	1	\$500.00			
Benton	ENGINE 14-1	MSA - SCBA	8	\$4,500.00			
Benton	ENGINE 14-1	MSA spare bottles	12	\$800.00			
Benton	ENGINE 14-1	Smoke Ejector (fan??)	1	\$975.00			
Benton	ENGINE 14-1	Rit Kit	1	\$3,000.00			
Benton	ENGINE 14-1	Roof Saw	1	\$950.00			
Benton	ENGINE 14-1	Gas Meter	1	\$1,290.00			
Benton	ENGINE 14-1	4-Gas Detector	1	\$900.00			
Benton	ENGINE 14-1	PPV Fan	1	\$1,900.00			
Benton	ENGINE 14-1	Hose Nozzles	6	\$650.00			
Benton	ENGINE 14-1	K-12 saw	1	\$2,300.00			
Benton	ENGINE 14-1	Electric Reels	2	\$600.00			
Benton	ENGINE 14-1	Portable Lights	2	\$500.00			
Benton	ENGINE 14-1	Hard Suction	1	\$900.00			
Benton	ENGINE 14-1	35' Ground Ladder	1	\$1,100.00			
Benton	ENGINE 14-1	Deck Gun (master stream device	1	\$2,500.00			
Benton	ENGINE 14-1	Fire Hose	1	\$3,000.00			
Benton	ENGINE 14-1	MSA thermal imaging camera	1	\$10,000.00			
Benton	ENGINE 14-1	Kussmaul Electric Charger	1	\$750.00			
Benton	ENGINE 14-1	Kussmaul Air Charger	1	\$500.00			
Benton	Marine 14	Boat Motor	1	\$4,500.00			
Benton	Marine 14	Boat Trailer	1	\$350.00			
Benton	Marine 14	Life Jacket Vests	1	\$275.00			
Benton	Old 14-6	Air Compressor	1	\$500.00			
Benton	Old 14-6	Kussmaul Charger	1	\$750.00			
Benton	Rescue 14-6	800 Mhz Mobile Radio	1	\$4,500.00			
Benton	Rescue 14-6	800 Mhz Portable Radio	2	\$3,500.00			
Benton	Rescue 14-6	Portable Suction Unit	1	\$500.00			
Benton	Rescue 14-6	MSA - SCBA	5	\$4,500.00			
Benton	Rescue 14-6	MSA spare bottles	8	\$800.00			
Benton	Rescue 14-6	Centaur Power Unit	1	\$9,000.00			
Benton	Rescue 14-6	Hydraulic Hoses	3	\$800.00			
Benton	Rescue 14-6	Hydraulic Spreader	1	\$6,000.00			
Benton	Rescue 14-6	Hydraulic Cutter	1	\$6,000.00			
Benton	Rescue 14-6	Hydraulic Ram	1	\$4,000.00			
Benton	Rescue 14-6	Port-a-power	1	\$650.00			

Benton	Rescue 14-6	Set of High Pressure Air Bags	1	\$5,100.00		
Benton	Rescue 14-6	K-12 saw	1	\$2,100.00		
Benton	Rescue 14-6	Set of Cribbing	1	\$3,200.00		
Benton	Rescue 14-6	Lifepak Defib	1	\$2,800.00		
Benton	Rescue 14-6	Fire Hose	1	\$3,000.00		
Benton	Rescue 14-6	Nozzles	4	\$650.00		
Benton	Rescue 14-6	Deck Gun (master stream device	1	\$2,500.00		
Benton	SQUAD 14	Emergency Lighting	1	\$3,000.00		
Benton	SQUAD 14	Siren	1	\$600.00		
Benton	SQUAD 14	800 Mhz Mobile Radio	1	\$4,500.00		
Benton	SQUAD 14	800 Mhz Portable Radio	1	\$3,500.00		
Benton	SQUAD 14	Portable Suction Unit	1	\$500.00		
Benton	SQUAD 14	Blood Pressure Machine	1	\$3,500.00		
Benton	SQUAD 14	Lifepak Defib	1	\$2,800.00		
Benton	SQUAD 14	Slide out try in truck bed	1	\$900.00		
Benton	SQUAD 14	Kussmaul Charger	1	\$750.00		
Benton	SQUAD 14	Truck Topper	1	\$1,050.00		
Benton	Support 14-8	Emergency Lighting	1	\$5,000.00		
Benton	Support 14-8	Siren	1	\$600.00		
Benton	Support 14-8	800 Mhz Mobile Radio	1	\$4,500.00		
Benton	Support 14-8	800 Mhz Portable Radio	1	\$3,500.00		
Benton	Support 14-8	Portable Suction Unit	1	\$500.00		
Benton	Support 14-8	Winch	1	\$2,100.00		
Benton	Support 14-8	Lifepak Defib	1	\$2,800.00		
Benton	Support 14-8	Brush Guard	1	\$900.00		
Benton	Support 14-8	Kussmaul Charger	1	\$750.00		
Benton	Support 14-8	Side Steps	1	\$600.00		
Benton	Support 14-8	Portable Generator	1	\$1,800.00		
Benton	Support 14-8	Blood Pressure Machine	1	\$3,500.00		
Benton	Support 14-8	Cascade System	1	\$6,500.00		
Benton	Support 14-8	MSA - SCBA	2	\$4,500.00		
Benton	Support 14-8	MSA spare bottles	8	\$800.00		
Benton	Support 14-8	Set of Firefighter Turn-out	1	\$2,500.00		
Benton	Support 14-8	Topper	1	\$1,200.00		
Benton	Tanker 14-7	800 Mhz Mobile Radio	1	\$4,500.00		
Benton	Tanker 14-7	800 Mhz Portable Radio	2	\$3,500.00		
Benton	Tanker 14-7	Dump Tank	1	\$1,700.00		
Benton	Tanker 14-7	MSA - SCBA	4	\$4,500.00		
Benton	Tanker 14-7	MSA spare bottles	4	\$800.00		
Benton	Tanker 14-7	Hard Suction	1	\$600.00		
Benton	Tanker 14-7	Suction Screen	1	\$600.00		
Benton	Tanker 14-7	Lifepak Defib	1	\$2,800.00		
Benton	Tanker 14-7	Fire Hose	1	\$3,000.00		
Benton	Tanker 14-7	Nozzles	4	\$650.00		
Benton	Tanker 14-7	Kussmaul Electric Charger	1	\$750.00		
Benton	Tanker 14-7	Kussmaul Air Charger	1	\$500.00		
Benton	Utility 14	Utility Trailer	1	\$2,100.00		
Benton	Utility 14	Winch	1	\$950.00		

Type	Supplier Name	Location	Website	Contact Person	Phone Number	Notes
Fire Gear	The Fire Store (Everything but the 104 Independence Way, Cc	http://www.thefirestore.c	quotes@thefire	800.852.6088	Purchasing list can be	
Apparatus	4-Guys Inc.	230 Industrial Park Rd. Mey	http://www.4guysfire.com			
Apparatus	A & A Manufacturing Co., Inc.	2300 S. Calhoun Road New	http://www.aaman.com			
Apparatus	Action Coupling & Equip., Inc.	8248 County Road 245 Hol	http://www.actioncouplin			
Apparatus	Akron Brass Co.	PO Box 86 Wooster, OH 44	http://www.akronbrass.co			
Apparatus	Alexis Fire Equipment Co.	109 East Broadway Alexis,	http://www.alexisfire.com			
Apparatus	Allison Transmission, Incorporated	4700 West 10th Street Indi	http://www.allisontransmi			
Apparatus	Aluminum Ladder Company	1430 W Darlington St. Flore	http://www.fireladder.com			
Apparatus	AMDOR, Inc.	P.O. Box 810 Lewiston, NY	http://www.amdor.com			
Apparatus	Amity Fire and Safety, Inc.	3750 Chestnut Street Albur	http://www.amityfireands			
Apparatus	Apparatus Equipment & Service, I	969 West 2100 South Salt	http://www.apparatus-es.			
Apparatus	APR Plastic Fabricating Inc.	3685 Lima Rd., Fort Wayne,	http://www.aprfiretanks.c			
Apparatus	Arnprior Fire Trucks Corp.	10 Didak Drive Arnprior, O	http://www.arnpriorfiretru			
Apparatus	Austin Hardware & Supply	950 NW Technology Drive	http://www.austinhardwa			
Apparatus	Bauer Compressors, Inc.	1328 AZALEA GARDEN ROZ	http://WWW.BAUERCOMP			
Apparatus	Boise Mobile Equipment, Inc.	900 Boeing St., Boise, ID 83	http://www.bmefire.com			
Apparatus	Bostrom (H.O.) Company, Inc.	818 Progress Avenue Wauk	http://www.hobostrom.co			
Apparatus	Brand FX Body Company	4995 Keller Haslet Road Ke	http://www.brandfxfire.co			
Apparatus	Braun Industries, Inc.	1170 Production Drive Van	http://www.braunambulai			
Apparatus	Bulldog Fire Apparatus, Inc.	17 Winter Street Woodville	http://www.bulldogfireapp			
Apparatus	C.E. Niehoff & Company	2021 Lee St Evanston, IL 6	http://www.ceniehoff.com			
Apparatus	C.E.T. Fire Pumps Mfg. Ltd.	75 Hector Street Pierreville	http://www.fire-pump.com			
Apparatus	Carl Thibault Fire Trucks, Inc.	38, Thibault Street Pierrevi	http://www.thibaultfiretru			
Apparatus	Cast Products Inc.	P.O. Box 1202 Athens, AL 3	http://www.getcpi.com/			
Apparatus	Code 3 Inc.	10986 No. Watson Rd. St. L	http://www.code3pse.com			
Apparatus	Command Light	3842 Redman Drive Fort C	http://www.commandligh			
Apparatus	COXREELS	5865 S. Ash Ave. Tempe, A	http://www.coxreels.com			
Apparatus	Cummins Inc.	500 Jackson Street, Mailcoc	http://cumminsengines.c			
Apparatus	Cummins Onan	1400 73rd Avenue, N.E. Mil	http://www.cumminsonan			
Apparatus	Custom Fab & Body LLC	158 US Hwy 45 Marion, WI	http://www.cfbody.com			
Apparatus	Custom Fire Apparatus Inc.	509 68th Avenue Osceola,	http://www.customfire.co			
Apparatus	Custom Truck & Body Works, Inc.	13787 White House Road V	http://www.customtrucka			
Apparatus	Danko Emergency Equipment	302 E 4th St, PO Box 218 S	http://www.danko.net			
Apparatus	Deep South Fire Trucks, Inc.	2342 Hwy. 49N Seminary, I	http://www.deepsouthfire			
Apparatus	Dependable Emergency Vehicles	275 Clarence Street Bramp	http://www.dependable.c			
Apparatus	Detroit Diesel Corporation	13400 Outer Drive West De	http://www.detroitdiesel.c			
Apparatus	Duo-Safety Ladder Corp.	513 West 9th Avenue Oshk	http://www.duosafety.com			
Apparatus	E-ONE	1601 S.W. 37th Ave. Ocala	http://www.e-one.com			
Apparatus	E.J. Metals	1201 Maple Creek Lane Ne	http://www.ejmetals.com			
Apparatus	Elkhart Brass Mfg. Co., Inc.	1302 West Beardsley Elkh	http://www.elkhartbrass.c	Jim Burge	5749716631	
Apparatus	Emergency Vehicles, Inc.	705 13th Street Lake Park,	http://www.evi-fl.com			
Apparatus	Federal Signal Corporation	2645 Federal Signal Drive	http://www.fedsig.com			
Apparatus	Ferno-Washington, Inc.	70 Weil Way Wilmington, C	http://www.ferno.com			

Appendix H- Impact of Property Tax Circuit Breakers

Unit	Unit Type/Fund	Fund Code	Certified Levy	Levy based on Abstract AVs	Circuit Breaker Credits	Exempt	Prot
SALT CREEK TOWNSHIP	Township		\$262,908.00	\$257,914.17	\$275.55		
	GENERAL	0101	\$12,545.00	\$12,306.30	\$13.15	N	
	TOWNSHIP ASSISTANCE	0840	\$2,509.00	\$2,461.26	\$2.63	N	
	FIRE	1111	\$157,137.00	\$154,152.62	\$164.60	N	
	EMERGENCY FIRE LOAN	1187	\$74,871.00	\$73,440.19	\$78.47	N	
	CUMULATIVE FIRE (Township)	1190	\$15,946.00	\$15,544.80	\$16.61	N	
	VAN BUREN TOWNSHIP Township		\$1,787,166.00	\$1,770,560.35	\$5,519.34		
	GENERAL	0101	\$201,280.00	\$199,689.60	\$633.31	N	
	TOWNSHIP ASSISTANCE	0840	\$142,747.00	\$141,614.63	\$449.14	N	
	EMERIG AMBUL/ANBU SERVICES - FIRE	1101	\$249,720.00	\$247,316.02	\$772.92	N	
FIRE	1111	\$907,830.00	\$900,052.42	\$2,500.35	N		
FIRE EQUIPMENT DEBT	1182	\$59,672.00	\$59,097.60	\$184.69	N		
EMERGENCY FIRE LOAN	1187	\$174,503.00	\$172,823.24	\$540.11	N		
CUMULATIVE FIRE (Township)	1190	\$148,428.00	\$146,999.06	\$459.41	N		
RECREATION	1312	\$2,986.00	\$2,962.75	\$9.40	N		

Unit	Unit Type/Fund	Fund Code	Certified Levy	Levy based on Abstract AVS	Circuit Breaker Credits	Exempt	Protected
SALT CREEK TOWNSHIP	Township		\$262,908.00	\$257,914.17	\$275.55		
	GENERAL	0101	\$12,545.00	\$12,306.30	\$13.15	N	N
	TOWNSHIP ASSISTANCE	0840	\$2,509.00	\$2,461.26	\$2.63	N	N
	FIRE	1111	\$157,137.00	\$154,152.62	\$164.69	N	N
	EMERGENCY FIRE LOAN	1107	\$74,871.00	\$73,440.19	\$78.47	N	Y
VAN BUREN TOWNSHIP	CUMULATIVE FIRE (Township)	1190	\$15,846.00	\$15,544.80	\$16.61	N	N
	Township		\$1,787,166.00	\$1,770,560.35	\$5,519.34		
VAN BUREN TOWNSHIP	GENERAL	0101	\$201,280.00	\$199,689.60	\$633.31	N	N
	TOWNSHIP ASSISTANCE	0840	\$147,747.00	\$141,619.68	\$449.14	N	N
	EMERIG AMBU/MPD SERVICES - FIRE	1101	\$249,720.00	\$247,310.02	\$772.92	N	N
	FIRE	1111	\$907,830.00	\$800,052.42	\$2,500.36	N	N
	FIRE EQUIPMENT DEBT	1182	\$59,672.00	\$59,097.60	\$184.09	N	Y
VAN BUREN TOWNSHIP	EMERGENCY FIRE LOAN	1187	\$174,908.00	\$172,828.24	\$640.11	N	Y
	CUMULATIVE FIRE (Township)	1190	\$148,428.00	\$146,999.08	\$459.41	N	N
VAN BUREN TOWNSHIP	RECREATION	1312	\$2,986.00	\$2,962.75	\$9.40	N	N