RESOLUTION 14-113

A RESOLUTION ADOPTING A FISCAL PLAN FOR THE ANNEXATION OF LANDS DEFINED IN ORDINANCE 14-18

WHEREAS, the City of Westfield (the "City") desires to annex certain parcels as identified in **Exhibit A** and **Exhibit B** (the "Annexation Area") into the municipality; and,

WHEREAS, pursuant to Indiana Code § 36-7-4-3.1 a fiscal plan must be prepared and adopted by resolution prior to such annexation; and,

WHEREAS, the required fiscal plan, included as **Exhibit C** (the "Fiscal Plan") and attached hereto and made a part hereof, has been prepared and presented to the Council for consideration; and

WHEREAS, the Fiscal Plan has been reviewed and complies with the requirements of Indiana Code § 36-4-3-13.

NOW, THEREFORE, BE IT RESOLVED that the Fiscal Plan attached hereto and made a part hereof is hereby approved and adopted by the Westfield City Council.

[REMAINDER OF PAGE LEFT BLANK INTENTIONALLY]

ADOPTED AND PASSED THIS _____ DAY OF JUNE, 2014, BY THE WESTFIELD CITY COUNCIL, HAMILTON COUNTY, INDIANA.

WESTFIELD CITY COUNCIL
HAMILTON COUNTY, INDIANA

Voting For	**Voting Against**	**Abstain**
_____	_____	_____
Jim Ake	Jim Ake	Jim Ake
_____	_____	_____
Steven Hoover	Steven Hoover	Steven Hoover
_____	_____	_____
Robert L. Horkay	Robert L. Horkay	Robert L. Horkay
_____	_____	_____
Charles Lehman	Charles Lehman	Charles Lehman
_____	_____	_____
Robert J. Smith	Robert J. Smith	Robert J. Smith
_____	_____	_____
Cindy L. Spoljaric	Cindy L. Spoljaric	Cindy L. Spoljaric
_____	_____	_____
Robert W. Stokes	Robert W. Stokes	Robert W. Stokes

ATTEST:

_____
Cindy J. Gossard, Clerk-Treasurer

I hereby certify that RESOLUTION 14-113 was delivered to the Mayor of Westfield on the _____ day of June, 2014, at _____ ____ m.

_____
Cindy J. Gossard, Clerk-Treasurer

I hereby APPROVE Resolution 14-113

this _____ day of June, 2014.

_____
J. Andrew Cook, Mayor

I hereby VETO Resolution 14-113

this _____ day of June, 2014.

_____
J. Andrew Cook, Mayor

EXHIBIT A
ANNEXATION AREA

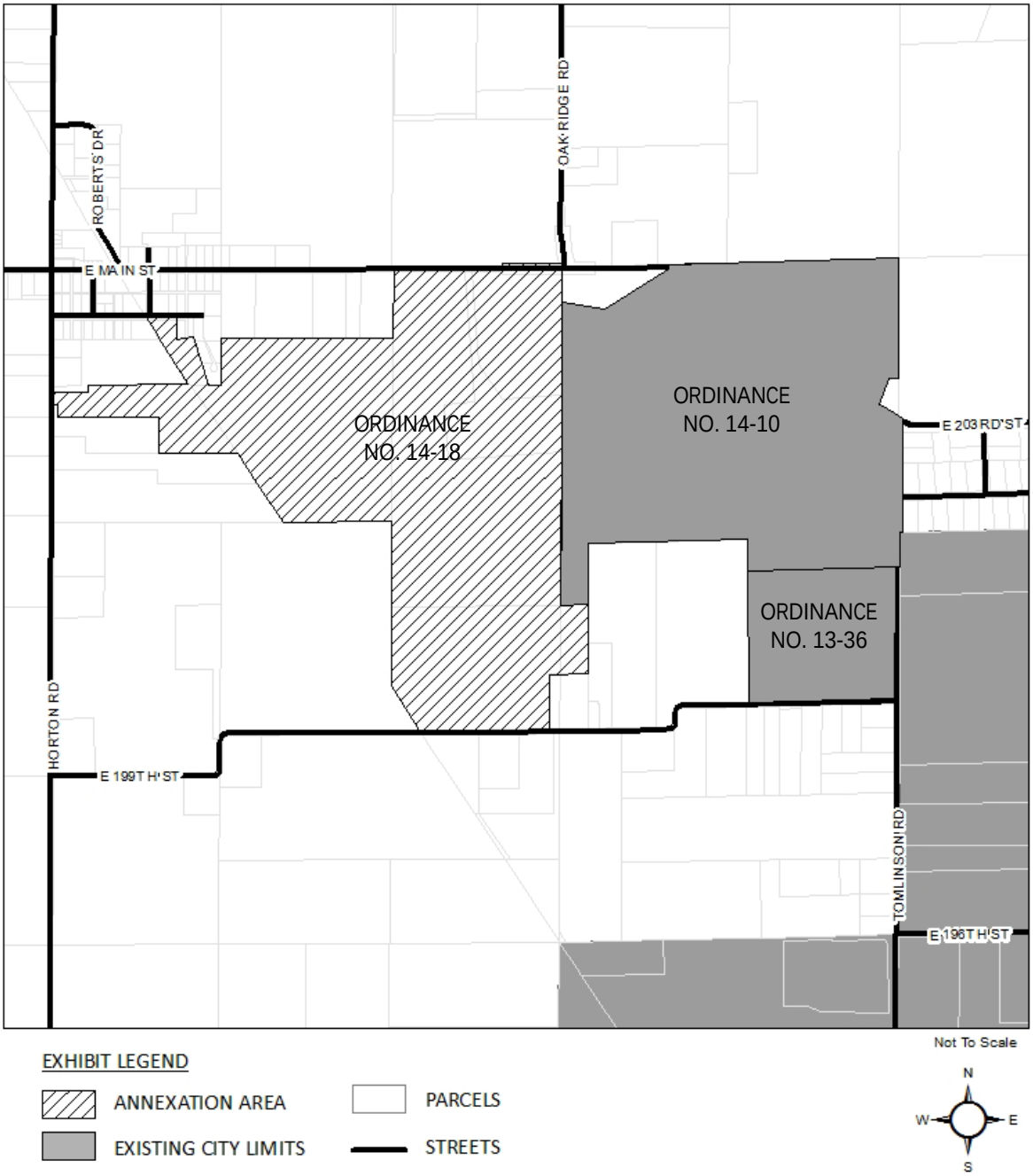

EXHIBIT B
ANNEXATION AREA
LEGAL DESCRIPTIONS

This description includes seven (7) parcels of land:

Parcel No. 08-05-23-00-00-012.001
Parcel No. 08-05-23-00-00-012.000
Parcel No. 08-05-24-00-00-039.000
Parcel No. 08-05-23-00-00-013.000
Parcel No. 08-05-23-00-00-007.001
Parcel No. 08-05-23-00-00-011.000
Parcel No. 08-05-23-01-03-014.000

Parcel No. 08-05-23-00-00-012.001
Parcel No. 08-05-23-00-00-012.000
Parcel No. 08-05-23-00-00-013.000
Parcel No. 08-05-24-00-00-039.000

Part of the Northeast and Southeast Quarters of Section 23 and part of the Northwest and Southwest Quarters of Section 24, all in Township 19 North, Range 3 East, Hamilton County, Indiana, more particularly described as follows:

Commencing at the northeast corner of said Northeast Quarter; thence South 00 degrees 15 minutes 45 seconds West along the east line of said Northeast Quarter (basis of bearings is the Indiana State Plane Coordinate System, East Zone) 47.15 feet to the southeast corner of the 0.336-acre parcel described in Instrument Number 200100054118, on filed in the Office of the Recorder of Hamilton County, Indiana, being the POINT OF BEGINNING; thence continuing South 00 degrees 15 minutes 45 seconds West along the east line of said Northeast Quarter 636.35 feet to the northwest corner Parcel No. 08-05-24-00-00-040.000 ("Parcel 40") as described in Instrument Number 9508535, on file in the Office of said Recorder, the following three (3) courses are along the north, east and south lines of said Parcel 40; 1)thence North 88 degrees 24 minutes 37 seconds East 222.50 feet; 2)thence South 00 degrees 15 minutes 45 seconds West 1,956.43 feet; 4)thence South 88 degrees 24 minutes 37 seconds West 1.52 feet to the east line of Parcel No. 08-05-24-00-00-039.000 ("Parcel 39"), as described in said Instrument Number 9508535; thence South 00 degrees 15 minutes 45 seconds West along the east line of said Parcel 39 a distance of 540.33 feet to the north line of the 3.01-acre parcel described in Instrument Number 2007034241, on file in the Office of said Recorder, the following two (2) courses are along the north and west lines of said 3.01-acre parcel; 1)thence South 88 degrees 45 minutes 51 seconds West 294.37 feet; 2)thence South 00 degrees 10 minutes 40 seconds West 445.58 feet to the south line of Parcel No. 08-05-23-00-00-013.000 as described in said Instrument Number 9508535; thence South 89 degrees 51 minutes 00 seconds West along said south line 971.17 feet to the northeast right-of-way line of a railroad; thence North 33 degrees 22 minutes 47 seconds West along said railroad right-of-way line 508.24 feet to the west line of the East Half of said Southeast Quarter; thence North 00 degrees 16 minutes 52 seconds East along

the west line of said East Half 560.81 feet to the southwest corner of the East Half of said Northeast Quarter; thence North 00 degrees 11 minutes 30 seconds East along the west line of the East Half of said Northeast Quarter 2,639.20 feet to the northwest corner of the East Half of said Northeast Quarter; thence North 89 degrees 49 minutes 09 seconds East along the north line of said Northeast Quarter 852.77 feet to the northwest corner of said 0.336-acre parcel, the following two (2) courses are along the west and south lines of said 0.336-acre parcel; 1)thence South 00 degrees 11 minutes 42 seconds East 47.27 feet; 2)thence North 89 degrees 48 minutes 18 seconds East 475.41 feet to the POINT OF BEGINNING. Containing 120.49 acres, more or less.

EXCEPT:

Parcel No. 08-05-24-00-00-040.000

Beginning at the SE Corner of the NE ¼ of Section 23, Township 19N, Range 3E

N 89-11-17 E Distance: 216.612'
N 00-04-29 E Distance: 1,955.162'
S 87-09-56 W Distance: 207.684'
S 00-20-40 W Distance: 1,947.995'

Back to the point of beginning, containing 10 acres more or less.

ALSO INCLUDING:

Parcel No. 08-05-23-00-00-011.000
Parcel No. 08-05-23-01-03-014.000

A part of the North Half of Section 23, Township 19 North, Range 3 East located in Washington Township, Hamilton County, Indiana described as follows:

Commencing at the Northeast Corner of the Northwest Quarter of the Northeast Quarter of Section 23, Township 19 North, Range 3 East; thence South 00 degrees 11 minutes 40 seconds west (assumed bearing) 532.00 feet along the east line of the west half said Northeast Quarter to the Northeast Corner of a 10 acre tract of real estate described in miscellaneous record 138, page 456 and the point of beginning of this description; thence south 00 degrees 11 minutes 40 seconds west 1438.00 feet along the east line of the West Half of said Northeast Quarter to the Southeast Corner of a 29 acre tract of real estate described in miscellaneous record 138, page 456; thence South 89 degrees 49 minutes 15 seconds West 853.78 feet along the south line of said 29 acre tract and said south line extended westerly to the centerline of the abandoned Monon railroad; thence North 33 degrees 25 minutes 35 seconds West 1897.30 feet along said centerline to the westerly extension of the north line of a 1.79 acre tract of real estate described in instrument 9809817997; thence North 89 degrees 47 minutes 54 seconds East 229.73 feet along said westerly extension and along the north lines of said 1.79 acre tract (the following 3 courses are along the easterly lines of said 1.79 acre tract); 1) thence South 00 degrees 07 minutes 27 seconds West 152.00 feet; 2) thence North 89 degrees 47 minutes 54 seconds East 123.75 feet; 3) thence South 18 degrees 24 minutes 07 seconds

East 386.27 feet to the north line of said 29 acre tract; thence North 89 degrees 49 minutes 15 seconds East 107.46 feet along the north line of said 29 acre tract to the Southwest Corner of said 10 acre tract; thence North 0 degrees 11 minutes 40 seconds East 370.00 feet to the Northwest Corner of said 10 acre tract; thence North 89 degrees 49 minutes 15 seconds East 1320.00 feet to the point of beginning. Containing 43.066 acres, more or less.

ALSO INCLUDING:

Parcel No. 08-05-23-00-00-007.001

A part of the East Half of the Northwest Quarter of Section 23, Township 19 North, Range 3 East, more particularly described as follows:

Beginning at a point on the West line of the East Half of the Northwest Quarter of Section 23, Township 19 North, Range 3 East, said point being South 00 degrees 05 minutes 36 seconds West (assumed bearing) 955.10 feet from a point marking the Northwest corner of the East Half of the said Quarter Section; thence North 89 degrees 44 minutes 20 seconds East on a line parallel with the North line of the said Quarter Section a distance of 279.8 feet; thence North 00 degrees 05 minutes 36 seconds East on a line parallel with the West line of the East Half of the said Quarter Section a distance of 50.00 feet; thence North 89 degrees 44 minutes 20 seconds East on a line parallel with the North line of the said Quarter Section a distance of 776.91 feet to a point on the Western right-of-way line of the Monon Railroad; thence South 33 degrees 29 minutes 09 seconds East along the Westerly right-of-way line of said Railroad a distance of 655.37 feet; thence North 89 degrees 46 minutes 55 seconds West (North 89 degrees 57 minutes 30 seconds West deed bearing) a distance of 572.72 feet; thence North 00 degrees 05 minutes 36 seconds East on a line parallel with the West line of the East Half of the said Quarter Section a distance of 293.41 feet; thence North 89 degrees 46 minutes 55 seconds West a distance of 796.49 feet; thence North 00 degrees 05 minutes 36 seconds East on a line parallel with the West line of the East Half of the said Quarter Section a distance of 92.00 feet; thence North 89 degrees 46 minutes 55 seconds West a distance of 50.00 feet to a point on the West line of the East Half of the said Quarter Section; thence North 00 degrees 05 minutes 36 seconds East along the West line of the East Half of the said Quarter Section a distance of 100.96 feet to the point of beginning, containing 9.257 acres, more or less.

Together with the Westerly Half of the right of way of the former Monon Railway East of and adjacent thereto as set out in Instruments recorded December 24, 2003 as Instrument Number 200300126946 and February 10, 2005 as Instrument Number 200500008158 in the Office of the Recorder of Hamilton County, Indiana.

ALSO INCLUDING:

In addition to the aforementioned, the annexed area shall include those public highways and rights-of-way of public highways required to be annexed by Indiana Code § 36-4-3-2.5, including the relevant portions of East 206th Street, Worman Street, Horton Road and East 199th Street.

Fiscal Plan for the Voluntary Annexation of Real Estate Contiguous to the City of Westfield, Indiana

Generally described as real estate located
Between 199th Street and 206th Street, east of Horton Road

This Fiscal Plan Supports Ordinance 14-18

This Fiscal Plan is Exhibit C of Resolution 14-113

Introduction

The purpose of this report is to outline the estimated fiscal impact of annexation upon the City of Westfield, Hamilton County, Indiana (the "City") and ability of the City to provide necessary municipal capital and non-capital services to an area proposed for annexation. The area proposed for annexation that is analyzed in this report is referred to as the "Annexation Area", as further described herein, and is located adjacent to the existing corporate limits of the City. The annexation is one hundred percent (100%) voluntary.

The Indiana Statute (I.C. § 36-4-3-13(d)) governing annexation activity by the City requires the preparation of a written fiscal plan and the establishment of an annexation policy, by resolution, as of the date of the annexation ordinance. The fiscal plan is required to present cost estimates and a plan for the extension of municipal services to the area proposed for annexation. Municipal services of a non-capital nature are required to be provided within one (1) year of the effective date of the annexation ordinance to the extent that such services are equivalent in standard and scope to those services already provided within the city limits. Municipal services of a capital improvement nature are required to be provided within three (3) years of the effective date of the annexation ordinance to the extent that such services are equivalent in standard and scope to those services already provided within the City's corporate limits.

This report contains an analysis of the revenues and expenditures that will result from the annexation of certain territory by the City. While the City is committed to providing the highest quality service to all areas of the community, the dollar figures presented here are only estimates and are subject to change. Variations may occur depending upon the rate and extent of future development, an increase or decrease in the cost of providing municipal services, or fluctuations in future property assessments.

City of Westfield

Annexation Philosophy and Plan

A. Fiscal Policy of the City

The annexation policies of the City are expected to correspond with the fiscal policies of the City. Therefore, it is the policy of the City that annexation(s) should only be undertaken under circumstances which are not adverse to the fiscal interests of the current residents and taxpayers of the City.

B. General Philosophy and Plan

The philosophy and plan of the City is to annex real estate into its corporate limits in accordance with the terms of Title 36, Article 4, Chapter 3 of the Indiana Code. The adoption of an ordinance authorizing such annexation shall:

1. Provide the residents of the City with a broad, stable and growing economic tax base; and,

2. Provide a plan for the quality and quantity of urban development in a coordinated manner; and,

3. Provide for preservation and enhancement of the public's overall health, safety, and welfare, regarding all of the City's residents; and,

4. Allow for the provision of services to the annexed area in a cost effective manner that will not significantly impact existing residents.

C. Further the City Shall:

1. First seek the voluntary annexations of new developments contiguous to the current City boundaries. It is the preference of the City to implement annexation action under the most amenable conditions possible. Therefore, in cases where it is practical and possible to achieve consensus, the City prefers to proceed with annexation under the "voluntary" provisions of the statute (I.C. § 36-4-3-5);

2. Enhance the existing assessed valuation of the municipality through voluntary annexations;

3. Consider any requests for voluntary annexation from existing parcels; and

4. Consider any forced annexations that will positively impact the future economic development opportunity of the community.

Parcel Analysis

A. Description

The Annexation Area is generally described as the real estate located between 199th Street and 206th Street, east of Horton Road (see attached **Exhibit 1**) and encompasses an area of approximately one hundred and sixty-three (163) acres. The Annexation Area is the third in a series of annexations of property zoned the Chatham Hills PUD District (Ordinance No. 13-24).

B. Contiguity

Property contiguous with the City's corporate limits may be annexed into the City's corporate limits (I.C. § 36-4-3-1.5). I.C. § 36-4-3-1.5 provides that property is considered "contiguous" if at least one-eighth (1/8) of the aggregate external boundaries of the property coincides with the boundaries of the City's corporate limits. In determining if property is contiguous, a strip of land less than one hundred fifty (150) feet wide which connects the City's corporate limits to the Annexation Area is not considered a part of the boundaries of either the City's corporate limits or the property to be annexed. The Annexation Area meets the contiguity requirements of I.C. § 36-4-3-1.5.

C. Population and Structures

The Annexation Area has an estimated three (3) inhabitants and contains one (1) residential structure and several agriculturally-related structures for an existing farm.

D. Zoning

The Annexation Area is currently located within the planning and zoning jurisdiction of the City through a joinder agreement with Washington Township served by the Westfield-Washington Township Advisory Plan Commission. If annexed, then the parcels will remain in the same planning jurisdiction. The zoning designation of the Annexation Area is Planned Unit Development District (Chatham Hills PUD District Ordinance No. 13-24).

E. Property Tax Assessment

The 2013 pay 2014 total net assessed valuation of all real property and its improvements located within the Annexation Area is $581,300.

F. Municipal Property Tax Rate

The existing 2013 pay 2014 property tax rate assessed to all real property and its improvements within the Annexation Area is $2.64780 per $100 of assessed valuation. This is the total Washington Township tax rate assessed to all real property and its improvements, subject to any property tax "cap" which may apply.

G. Council District

The Annexation Area will be incorporated into Council District 3.

H. Proposed Build-out

The build-out of the Annexation Area is planned to include a portion of a larger residential golf course development pursuant to the approved Chatham Hills Planned Unit Development District. Site construction is planned by the developer to be initiated in 2014. For purposes of this analysis, the following improvements are projected to be completed during the five (5) year period following annexation:

a. Single-Family Homes:
   - 2015: Fifty (50) units[1] with an estimated market value of $650,000 per unit.
   - 2016: Fifty (50) units[2] with an estimated market value of $725,000 per unit.
   - 2017: Fifty (50) units[3] with an estimated market value of $600,000 per unit.
   - 2018: Fifty (50) units[4] with an estimated market value of $600,000 per unit.

b. Open Space/Golf Course Uses:[5] The Annexation Area is planned to include an estimated one hundred and five (105) acres of open space, which will include three (3) holes (approximately forty (40) acres) of a larger eighteen-hole Pete-Dye designed golf course that is projected to begin construction in late 2014 and completed in 2016. The estimated phasing of the open space is:
   - 2015: Thirty (30) acres
   - 2016: Thirty (30) acres
   - 2017: Thirty (30) acres
   - 2018: Fifteen (15) acres

Estimated property taxes and revenue generated from the projected build-out are set forth in **Exhibit 3**, Table 1 and Table 2.

[1] Improvements are estimated to be comparable to the following subdivisions in Westfield: Brookside and the Bridgewater Club.
[2] Improvements are estimated to be comparable to the following subdivisions in Westfield: Hidden Oaks of the Bridgewater Club and Whistling Straits of the Bridgewater Club.
[3] Improvements are estimated to be comparable to the following subdivisions in Westfield: Brookside and Whistling Straits of the Bridgewater Club.
[4] Improvements are estimated to be comparable to the following subdivisions in Westfield: Whistling Straits of the Bridgewater Club.
[5] Improvements are estimated to be comparable to the Bridgewater Club in Westfield.

Municipal Services

The City currently extends to its citizens a range of public services. These services are provided by different municipal departments. Each department has a unique function within the municipal service system of the City. These departments include: Police, Fire, Public Works, Clerk/Treasurer's Office, Informatics, Administration, Parks and Recreation, and Economic and Community Development.

Each of the municipal service sectors are analyzed in this section to determine the impact of annexation on their ability to provide both capital and non-capital services to the area proposed for annexation as required by Indiana law. The method used to determine the fiscal impact of annexation is known as "fiscal impact analysis".

Fiscal impact analysis is a method of evaluation that is used to measure and project the direct public costs and revenues associated with residential and non-residential growth within a municipality. It explores public (government) costs and revenues. It does not consider private costs of public actions. Therefore, special assessments on real property or the value of land dedications required of developers are considered private revenues. Individual services contracted for homeowners associations, neighborhoods, and similar groups are also considered private.

All municipal departments were analyzed to determine the extent of the effect of annexation. The Police, Fire, Public Works, Clerk/Treasurer's Office, Informatics, Administration, Parks and Recreation, and Economic and Community Development were identified as being affected by the annexation of new territory.

The cost estimates of planned services to be furnished to the Annexation Area have been computed based on the 2013 budget. Input from all departments was gathered, and a careful analysis was prepared in an effort to meet all the requirements of Indiana Code § 36-4-3. Each capital service was assessed by Department of Public Works and where required, specific improvements and costs have been programmed. The findings and proposed improvements for each capital service are detailed in this report. Some services may already be available to the Annexation Area, while others will have to be initiated. In each case, it is shown in this report, that service is being/will be proposed to the Annexation Area, in a manner equivalent in standard and scope to the services being providing within the City's corporate boundaries.

The existing levels and costs of service provisions for each department are outlined below:

A. Police Department

The forty (40) uniformed officers of the Police Department of the City provide the citizens of the City with public safety and emergency response service throughout the corporate limits of the City. The individual services include: neighborhood patrols for the prevention of crime; detection and apprehension of criminal offenders; resolution of domestic disputes; anti-crime and anti-drug public education; traffic control and accident reporting; and the creation and maintenance of a general feeling of safety and security throughout the community.

The services provided by the Police Department vary in their individual requirements for personnel and financial resources and are subject to annual review and approval by the City Council.

Annual operating costs associated with the addition of one (1) uniformed police officer(s) include salary, overtime pay, holiday pay, clothing and uniform allowance, health insurance, training, pension benefits and administrative overhead.

Capital one-time costs associated with the addition of one (1) uniformed police officer(s) include a patrol vehicle and related equipment. These costs have been factored together to arrive at necessary service level increases for various areas under consideration for annexation.

The City will provide police service to the Annexation Area upon the effective date of annexation through the extension of an existing patrol area with existing personnel.

Provision of planned service of a non-capital nature within one year: The services can be provided for the Annexation Area with existing personnel.

Provision of planned services of a capital improvement nature within three years**:** Any additional capital requirements can be accommodated in future budgets through the annual budgeting process. Cost estimates for planned services are set forth in **Exhibit 3**, Table 3.

B. Fire Department

The seventy (70) Firefighters, EMS and Paramedics personnel employed by the Fire Department of the City respond to fire emergencies, chemical and hazardous material spills, and general life safety emergencies throughout the corporate limits of the City and throughout the remainder of Washington Township, Hamilton County (the "Township).

The personnel of the Fire Department are assigned to three (3) fire stations located on Dartown Road (headquarters), 151st Street, and Grassy Branch Road. Each station is the primary respondent to emergencies within its assigned geographical area. Secondary response is provided by personnel and equipment by volunteer and paid city and town fire departments in adjacent communities.

The existing Fire Department currently has the entire responsibility for services throughout the Township; therefore, the annexation of this new territory will not change the impact or the need for additional personnel.

Provision of planned service of a non-capital nature within one year: The services can be provided for the Annexation Area with existing personnel because current services already serve the Township.

Provision of planned service of a capital nature within three years: The capital services required for future growth in the fire services for the Township will be managed through the

annual budgeting process. Cost estimates for planned services are set forth in **Exhibit 3**, Table 3.

C. Public Works Department

a. Street Division

The Street Division is part of the Public Works Department of the City and has responsibility for the maintenance and upkeep of all streets and public rights-of-way within the corporate limits of the City. Maintenance activities include potholes and curb repair, mowing of weeds and other vegetation, street sweeping, sign maintenance and replacement, pavement striping, and snow removal. It is also responsible for reconstruction of sidewalks and policing of rights-of-way to support safe travel.

Other responsibilities include resurfacing and reconstruction of all public roads with the exception of the roads falling under the jurisdiction of the Indiana Department of Transportation or the Hamilton County Highway Department. These operations are primarily funded from the Motor Vehicle Highway ("MVH") fund, the Local Road and Street Fund ("LR&S"), and the Road and Street Improvement Fund. The budgeted expenditures for MVH and LR&S is approximately $980,000 for 2014, which is approximately $5,280 per road mile.

Provision of planned service of a non-capital nature within one year**:** Street Division services can be provided for the Annexation Area with existing personnel, based upon the road miles of approximately 0.50 miles (2,679 feet) for 199th Street, 206th Street, Horton Road and Worman Street and the estimated 4.0 miles of new road miles to be built by the developer within the Annexation Area. Cost estimates for planned services are set forth in **Exhibit 3**, Table 3.

Provision of planned service of a capital nature within three years: The intent of the City with respect to future road construction is to require future developers to improve, or contribute financially to the improvement of existing roadways in accordance with the impact of any proposed development. Potential road improvements are evaluated each year and the Annexation Area will be part of that annual review process. Cost estimates for planned services are set forth in **Exhibit 3**, Table 3 and Table 4.

b. Water and Sewer Services

Citizens of Westfield Water, LLC (the "Utility") operates the water and wastewater works within the City. Services for both water and sewer are provided within the corporate limits of the City and into portions of the Township. The Annexation Area is not currently served by the Utility's water and sewer service.

The Utility provides the service of pumping water from the water source, treating the water to some level, distributing the water into the system of water lines, storing the water for peak demand and fire protection purposes, and maintaining the system, in its entirety. The Utility meets the parameters of providing access to water utility service, to

a property, when a water distribution line is within the distributive area of a main trunk line or lateral line. When water lines are already developed with respect to a specific property, the water utility is made directly available to that property when a water line is located within three hundred (300) lineal feet of the nearest property line of the developed parcel.

Fire hydrants are generally supported by the user charge system of the Utility. The developer of any new development is generally responsible for installing the fire hydrants necessary to protect the proposed development from catastrophic fire, unless otherwise provided by the Utility or the Utility's policies.

The installation and extension of sewer service for any proposed development in the Annexation Area will be provided in accordance with the Utility's policies. The Utility provides access to wastewater collection, treatment and disposal service to all properties within the corporate limits of the City. The Utility meets the parameters of providing access to wastewater service when the parcel is within the drainage watershed of a major interceptor, trunk or lateral sewer which ultimately delivers wastewater to the wastewater treatment plant. In cases where sewer laterals are made available to developed parcels, the standard for service is met when the Utility's sewer is located within three hundred (300) lineal feet of the nearest property line of the parcel.

Property tax revenues are not a part of the Utility's budget. In addition to monthly service charges, the Utility has established a system of fees for other services such as various connection fees, and/or supplemental fees for special facilities installed to meet the needs and demands of various customers. The cost of extending water and wastewater lines within the Utility's service area is done in accordance with the Utility's policies. The Utility is also subject to regulatory requirements which are administered at the State and Federal level. As such, the system of fees and charges must be adjusted from time to time to remain current with regulatory and other requirements.

D. Parks and Recreation Department

Services by the Parks and Recreation Department of the City are funded out of the City's Parks and Recreation Department budget. The existing inventory of facilities include: Armstrong Park, Old Friends Cemetery Park, Osborne Park, Raymond Worth Park, Quaker Park, Simon Moon Park, Asa Bales Park, Liberty Park, Hadley Park and Freedom Trail Park. The existing inventory of trails include: Monon, Midland Trace, Natalie Wheeler, Anna Kendall, and Cool Creek. These parks and recreation operations are supported by the City's General Fund. The Annexation Area is not anticipated to have an appreciable effect on existing park facilities and no additional costs for this function are anticipated.

Provision of planned service of a non-capital nature within one year: The Annexation Area will have full access to existing park facilities and will continue to be supported by the City.

Provision of planned service of a capital nature within three years: The capital services required for future growth in parks will be accomplished through the annual budgeting process. Cost estimates for planned services are set forth in **Exhibit 3**, Table 3.

E. Clerk-Treasurer's Office

The Clerk-Treasurer of the City is responsible for the maintenance of all City records.

Provision of planned service of a non-capital nature within one year: The services can be provided for the Annexation Area with existing personnel.

Provision of planned service of a capital nature within three years: The capital services required for this department can be accomplished through the annual budgeting process. Cost estimates for planned services are set forth in **Exhibit 3**, Table 3.

F. Economic and Community Development Department

c. Planning and Zoning Services

The Economic and Community Development Department of the City is responsible for all of the planning and zoning support for the Westfield-Washington Township Advisory Plan Commission and the Westfield-Washington Township Board of Zoning Appeals. These responsibilities currently involve the entire Township; therefore, no service level increases are expected for this division with respect to the Annexation Area.

Provision of planned service of a non-capital nature within one year: The services can be provided for the Annexation Area with existing personnel who already serve the entire Township.

Provision of planned service of a capital nature within three years: The capital services required for this division can be accomplished through the annual budgeting process. Cost estimates for planned services are set forth in **Exhibit 3**, Table 3.

d. Economic Development Services

The Economic and Community Development Department of the City is responsible for all of the economic development functions within the corporate limits of the City. No service level increases are expected with respect to the Annexation Area.

Provision of planned service of a non-capital nature within one year: The services can be provided for the Annexation Area with existing personnel.

Provision of planned service of a capital nature within three years: The capital services required for this division can be accomplished through the annual budgeting process. Cost estimates for planned services are set forth in **Exhibit 3**, Table 3.

e. Building and Construction Services

The Economic and Community Development Department of the City currently processes building permits throughout the entire Township. It conducts inspections on new buildings and unsafe structures. Since this service is already being provided throughout the entire Township, no service level increases are expected with respect to the Annexation Area.

Provision of planned service of a non-capital nature within one year**:** The services can be provided for the Annexation Area with existing personnel, who already serve the entire Township.

Provision of planned service of a capital nature within three years: The capital services required for this division can be accomplished through the annual budgeting process. Cost estimates for planned services are set forth in **Exhibit 3**, Table 3.

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Financial Summary

The Annexation Area has been researched and analyzed in accordance with the terms of the Indiana Code, Title 36, Article 4, Chapter 3.

The primary source of revenue for the City is that which is received from property taxes and County Option Income Tax (COIT). The existing net assessed valuation of all real property and its improvements within the Annexation Area is $581,300. Improvements in the Annexation Area that are projected to be completed during the five (5) year period following annexation include approximately two hundred (200) single-family residential homes and one hundred and five (105) acres to include open space and part of a golf course and related improvements.

As a result of additional population and road miles, the City also receives revenue from other sources that include Alcohol Gallonage Taxes, Cigarette Tax, Vehicle Excise Tax, MVH road miles tax, and LR& S road mile tax.

Assuming the annexation is effective prior to March 1, 2015; the property within the Annexation Area will then be entered into public record and assessed for taxation as an incorporated area. Revenue received by the City from property assessed on or before March 1, 2015, will not be realized until May and November of 2016. The delay in the collection of property taxes will cause the City to experience a cost of services from existing budgets due to the required provision of non-capital services in the first year following annexation. To the extent that real costs exceed revenue as a result of this annexation, the City is prepared to use funds from other budgeted line items in order to assure that services required by State Statute are provided to the Annexation Area.

Currently, the Annexation Area is undeveloped and the City will receive nominal property taxes from the existing assessed value within the Annexation Area. It should be understood, however, that the annexation of undeveloped land has a very minimal impact on municipal revenue streams and generally a minor impact on the provision of municipal services, if proper fiscal planning is performed.

When development occurs, the impact of that development on various revenue streams, as well as the impact of that development on the demand for municipal services, is to be examined by the City as a part of the development approval process. It is the City's stated goal that it seeks to establish fiscal policies which would result in no negative impact on property taxes for existing City residents as a result of growth. Therefore, the City will seek to assure that all proposed development offers a balance between the cost of services demanded and the revenues produced.

It is the intent of the City to pay for extension of all municipal services to the area from revenues generated as a result of the annexation, which will be derived from property taxes, along with other state distributions. The total property tax rate in Washington Township outside of the corporate limits for pay 2014 is $2.64780. The tax rate for all taxpayers in the City/Washington Township, including all overlapping taxing units, is equal to $3.09600, an increase of $0.4482 or fifteen percent (15%). A summary of the estimated fiscal impact is set forth in **Exhibit 3**, Table 5.

Exhibit 1

Annexation Area: Graphic Depiction

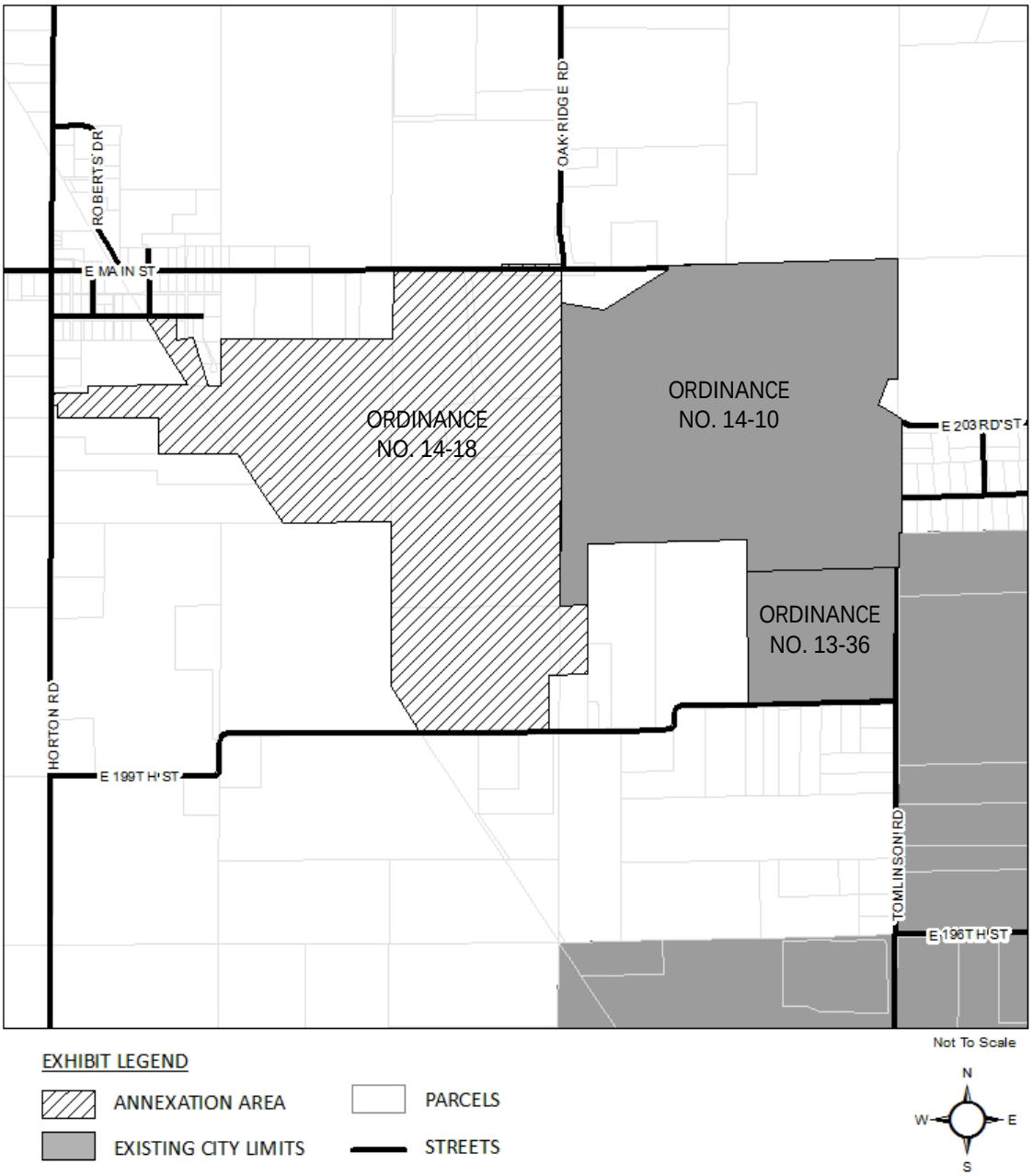

Exhibit 2

Annexation Area: Legal Description

This description includes seven (7) parcels of land:

Parcel No. 08-05-23-00-00-012.001
Parcel No. 08-05-23-00-00-012.000
Parcel No. 08-05-24-00-00-039.000
Parcel No. 08-05-23-00-00-013.000
Parcel No. 08-05-23-00-00-007.001
Parcel No. 08-05-23-00-00-011.000
Parcel No. 08-05-23-01-03-014.000

Parcel No. 08-05-23-00-00-012.001
Parcel No. 08-05-23-00-00-012.000
Parcel No. 08-05-23-00-00-013.000
Parcel No. 08-05-24-00-00-039.000

Part of the Northeast and Southeast Quarters of Section 23 and part of the Northwest and Southwest Quarters of Section 24, all in Township 19 North, Range 3 East, Hamilton County, Indiana, more particularly described as follows:

Commencing at the northeast corner of said Northeast Quarter; thence South 00 degrees 15 minutes 45 seconds West along the east line of said Northeast Quarter (basis of bearings is the Indiana State Plane Coordinate System, East Zone) 47.15 feet to the southeast corner of the 0.336-acre parcel described in Instrument Number 200100054118, on filed in the Office of the Recorder of Hamilton County, Indiana, being the POINT OF BEGINNING; thence continuing South 00 degrees 15 minutes 45 seconds West along the east line of said Northeast Quarter 636.35 feet to the northwest corner Parcel No. 08-05-24-00-00-040.000 ("Parcel 40") as described in Instrument Number 9508535, on file in the Office of said Recorder, the following three (3) courses are along the north, east and south lines of said Parcel 40; 1)thence North 88 degrees 24 minutes 37 seconds East 222.50 feet; 2)thence South 00 degrees 15 minutes 45 seconds West 1,956.43 feet; 4)thence South 88 degrees 24 minutes 37 seconds West 1.52 feet to the east line of Parcel No. 08-05-24-00-00-039.000 ("Parcel 39"), as described in said Instrument Number 9508535; thence South 00 degrees 15 minutes 45 seconds West along the east line of said Parcel 39 a distance of 540.33 feet to the north line of the 3.01-acre parcel described in Instrument Number 2007034241, on file in the Office of said Recorder, the following two (2) courses are along the north and west lines of said 3.01-acre parcel; 1)thence South 88 degrees 45 minutes 51 seconds West 294.37 feet; 2)thence South 00 degrees 10 minutes 40 seconds West 445.58 feet to the south line of Parcel No. 08-05-23-00-00-013.000 as described in said Instrument Number 9508535; thence South 89 degrees 51 minutes 00 seconds West along said south line 971.17 feet to the northeast right-of-way line of a railroad; thence North 33 degrees 22 minutes 47 seconds West along said railroad right-of-way line 508.24 feet to the west line of the East Half of said Southeast Quarter; thence North 00 degrees 16 minutes 52 seconds East along

the west line of said East Half 560.81 feet to the southwest corner of the East Half of said Northeast Quarter; thence North 00 degrees 11 minutes 30 seconds East along the west line of the East Half of said Northeast Quarter 2,639.20 feet to the northwest corner of the East Half of said Northeast Quarter; thence North 89 degrees 49 minutes 09 seconds East along the north line of said Northeast Quarter 852.77 feet to the northwest corner of said 0.336-acre parcel, the following two (2) courses are along the west and south lines of said 0.336-acre parcel; 1)thence South 00 degrees 11 minutes 42 seconds East 47.27 feet; 2)thence North 89 degrees 48 minutes 18 seconds East 475.41 feet to the POINT OF BEGINNING. Containing 120.49 acres, more or less.

EXCEPT:

Parcel No. 08-05-24-00-00-040.000

Beginning at the SE Corner of the NE ¼ of Section 23, Township 19N, Range 3E

N 89-11-17 E Distance: 216.612'
N 00-04-29 E Distance: 1,955.162'
S 87-09-56 W Distance: 207.684'
S 00-20-40 W Distance: 1,947.995'

Back to the point of beginning, containing 10 acres more or less.

ALSO INCLUDING:

Parcel No. 08-05-23-00-00-011.000
Parcel No. 08-05-23-01-03-014.000

A part of the North Half of Section 23, Township 19 North, Range 3 East located in Washington Township, Hamilton County, Indiana described as follows:

Commencing at the Northeast Corner of the Northwest Quarter of the Northeast Quarter of Section 23, Township 19 North, Range 3 East; thence South 00 degrees 11 minutes 40 seconds west (assumed bearing) 532.00 feet along the east line of the west half said Northeast Quarter to the Northeast Corner of a 10 acre tract of real estate described in miscellaneous record 138, page 456 and the point of beginning of this description; thence south 00 degrees 11 minutes 40 seconds west 1438.00 feet along the east line of the West Half of said Northeast Quarter to the Southeast Corner of a 29 acre tract of real estate described in miscellaneous record 138, page 456; thence South 89 degrees 49 minutes 15 seconds West 853.78 feet along the south line of said 29 acre tract and said south line extended westerly to the centerline of the abandoned Monon railroad; thence North 33 degrees 25 minutes 35 seconds West 1897.30 feet along said centerline to the westerly extension of the north line of a 1.79 acre tract of real estate described in instrument 9809817997; thence North 89 degrees 47 minutes 54 seconds East 229.73 feet along said westerly extension and along the north lines of said 1.79 acre tract (the following 3 courses are along the easterly lines of said 1.79 acre tract); 1) thence South 00 degrees 07 minutes 27 seconds West 152.00 feet; 2) thence North 89 degrees 47 minutes 54 seconds East 123.75 feet; 3) thence South 18 degrees 24 minutes 07 seconds

East 386.27 feet to the north line of said 29 acre tract; thence North 89 degrees 49 minutes 15 seconds East 107.46 feet along the north line of said 29 acre tract to the Southwest Corner of said 10 acre tract; thence North 0 degrees 11 minutes 40 seconds East 370.00 feet to the Northwest Corner of said 10 acre tract; thence North 89 degrees 49 minutes 15 seconds East 1320.00 feet to the point of beginning. Containing 43.066 acres, more or less.

ALSO INCLUDING:

Parcel No. 08-05-23-00-00-007.001

A part of the East Half of the Northwest Quarter of Section 23, Township 19 North, Range 3 East, more particularly described as follows:

Beginning at a point on the West line of the East Half of the Northwest Quarter of Section 23, Township 19 North, Range 3 East, said point being South 00 degrees 05 minutes 36 seconds West (assumed bearing) 955.10 feet from a point marking the Northwest corner of the East Half of the said Quarter Section; thence North 89 degrees 44 minutes 20 seconds East on a line parallel with the North line of the said Quarter Section a distance of 279.8 feet; thence North 00 degrees 05 minutes 36 seconds East on a line parallel with the West line of the East Half of the said Quarter Section a distance of 50.00 feet; thence North 89 degrees 44 minutes 20 seconds East on a line parallel with the North line of the said Quarter Section a distance of 776.91 feet to a point on the Western right-of-way line of the Monon Railroad; thence South 33 degrees 29 minutes 09 seconds East along the Westerly right-of-way line of said Railroad a distance of 655.37 feet; thence North 89 degrees 46 minutes 55 seconds West (North 89 degrees 57 minutes 30 seconds West deed bearing) a distance of 572.72 feet; thence North 00 degrees 05 minutes 36 seconds East on a line parallel with the West line of the East Half of the said Quarter Section a distance of 293.41 feet; thence North 89 degrees 46 minutes 55 seconds West a distance of 796.49 feet; thence North 00 degrees 05 minutes 36 seconds East on a line parallel with the West line of the East Half of the said Quarter Section a distance of 92.00 feet; thence North 89 degrees 46 minutes 55 seconds West a distance of 50.00 feet to a point on the West line of the East Half of the said Quarter Section; thence North 00 degrees 05 minutes 36 seconds East along the West line of the East Half of the said Quarter Section a distance of 100.96 feet to the point of beginning, containing 9.257 acres, more or less.

Together with the Westerly Half of the right of way of the former Monon Railway East of and adjacent thereto as set out in Instruments recorded December 24, 2003 as Instrument Number 200300126946 and February 10, 2005 as Instrument Number 200500008158 in the Office of the Recorder of Hamilton County, Indiana.

ALSO INCLUDING:

In addition to the aforementioned, the annexed area shall include those public highways and rights-of-way of public highways required to be annexed by Indiana Code § 36-4-3-2.5, including the relevant portions of East 206th Street, Worman Street, Horton Road and East 199th Street.

Exhibit 3

Fiscal Plan Tables

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TABLE 1

CITY OF WESTFIELD, INDIANA "CHATHAM HILLS PHASE 3"

Computation of Estimated Property Taxes

Year	Estimated Assessed Value		Exemptions		Estimated Net Assessed Value	Tax Rate		Estimated Tax Revenue
1st	$ 581,300	**(1)**	$ -	**(2)**	$ 581,300	$ 0.8075	**(3)**	$ 4,694
2nd	33,081,300		12,060,000		21,021,300	0.8075		169,747
3rd	70,147,933		24,120,000		46,027,933	0.8075		371,676
4th	100,147,933		36,180,000		63,967,933	0.8075		516,541
5th	130,147,933		48,240,000		81,907,933	0.8075		661,407

(1) Assumes 3 holes of a golf course similar to the Bridgewater Club in Westfield is completed by March 1, 2016. In addition, we have assumed that 50 homes are built in each of the 2nd, 3rd, 4th and 5th years.

(2) Assumes homestead, supplemental homestead and mortgage deductions on all homes

(3) Assumes the final tax rate for 2014

TABLE 2

CITY OF WESTFIELD, INDIANA "CHATHAM HILLS PHASE 3"

Estimated Revenue Generated

	1st Year	2nd Year	3rd Year	4th Year	5th Year
Net Assessed Value	$ 581,300	$ 21,021,300	$ 46,027,933	$ 63,967,933	$ 81,907,933
Property Tax Revenue	4,694	169,747	371,676	516,541	661,407
Circuit Breaker Reduction **(1)**	(1,912)	(69,133)	(151,373)	(210,373)	(269,373)
Motor Vehicle Highway	-	-	-	-	-
Local Roads & Street	-	-	-	-	-
Total Revenue	$ 2,782	$ 100,614	$ 220,303	$ 306,168	$ 392,034

(1) Estimated Circuit Breaker Reduction based upon Pay 2014 tax rate and estimated build out

General Notes

- **Five years is considered a standard planning period for annexation analysis.**
- **Population based revenue will not go up unless a Cenus occurs or a Special Census is prepared.**

TABLE 3

CITY OF WESTFIELD, INDIANA "CHATHAM HILLS PHASE 3"

Estimated Non-Capital Costs

	1st Year	2nd Year	3rd Year	4th Year	5th Year
Police **(1)**	$ 2,592	$ 23,325	$ 46,651	$ 82,934	$ 116,108
Fire **(1)**	4,666	69,997	89,997	134,995	188,993
Lighting **(2)**	-	-	-	-	-
Fire Hydrants **(2)**	-	-	-	-	-
Streets & Road Maint. **(1)**	4,750	7,125	10,688	16,031	22,444
Park **(2)**	-	-	-	-	-
Admin. & General Dpts. **(1)**					
Administrative	291	2,181	4,362	8,724	17,448
Community Dev. Planning	59	446	892	1,784	3,568
Building Dept.	17	126	252	504	1,008
Information Tech.	108	807	1,614	3,228	6,456
Clerk	42	315	630	1,260	2,520
Mayor	11	80	160	320	640
City Council	11	86	172	344	688
Street Dept	147	1,106	2,212	4,424	8,848
Total Non-Capital Costs	$ 12,694	$ 105,595	$ 157,629	$ 254,549	$ 368,721

(1) Assumes allocation of the specific budget; in the event you need further information, please contact the City. The increase in Street cost is due to the increase in homes.

(2) No additional cost is estimated to be incurred.

General Note

- **Five years is considered a standard planning period for annexation analysis.**

TABLE 4

CITY OF WESTFIELD, INDIANA "CHATHAM HILLS PHASE 3"

Estimated Capital Costs

	1st Year	2nd Year	3rd Year	4th Year	5th Year
Street Department **(1)**	$ -	$ -	$ -	$ -	$ -
Street Lighting **(1)**	-	-	-	-	-
Wastewater **(1)**	-	-	-	-	-
Water **(1)**	-	-	-	-	-
Electric **(1)**	-	-	-	-	-
Cumulative Capital **(1)**	-	-	-	-	-
Cumulative Fire **(1)**	-	-	-	-	-
Total Capital Costs	$ -	$ -	$ -	$ -	$ -

(1) No capital costs are expected to occur, in this time period, in the Area.

General Note

- **Five years is considered a standard planning period for annexation analysis.**

TABLE 5

CITY OF WESTFIELD, INDIANA "CHATHAM HILLS PHASE 3"

Fiscal Plan Summary

	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
Revenue	$ 2,782	$ 100,614	$ 220,303	$ 306,168	$ 392,034	$ 1,021,901
Non-Capital Costs	12,694	105,595	157,629	254,549	368,721	899,188
Capital Costs	-	-	-	-	-	-
Net	$ (9,912)	$ (4,981)	$ 62,674	$ 51,619	$ 23,313	$ 122,713
Percentage	-356.3%	-5.0%	28.4%	16.9%	5.9%	12.0%

General Notes

- **Five years is considered a standard planning period for annexation analysis.**
- **To be funded by the General Fund balance**