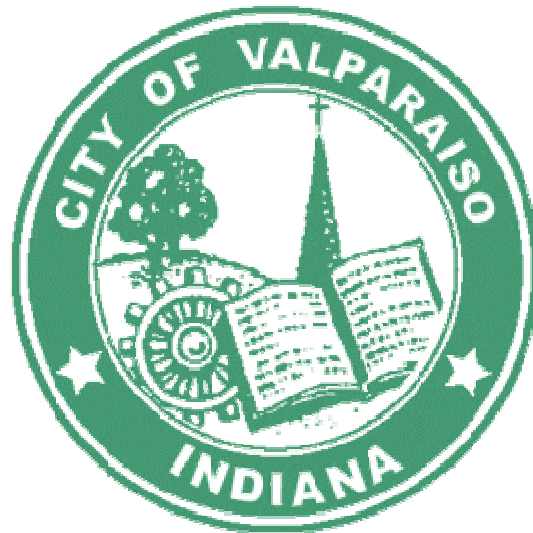


Ordinance 12-2007 Exhibit "A"
Plan Commission Case 06-A-34



BRIGADOON ANNEXATION
FISCAL PLAN

DRAFT

Prepared by:
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City of Valparaiso
Planning Department
November 2006

BRIGADOON ANNEXATION FISCAL PLAN

SUBJECT: 06-A-34 – City of Valparaiso – Request to annex property known as Brigadoon Annexation, Center Township, T 35N, R6W.

DATE: November 14, 2006

The Planning and Building Department and the Clerk/Treasurer, Sharon Emerson-Swihart prepared this fiscal plan, with the cooperation and assistance from the following departments:

Engineering Department Fire Department Park and Recreation Department
Police Department Public Works Department Utilities Department

This report contains projected revenues and expenditures as well as a description of services to be provided to the newly annexed area, as required by law. While the City is committed to providing services in the same manner as similar areas within the city limits, dollar figures presented are estimates and are subject to some change. Variations are dependent upon the rate and extent of future development, future property assessments, and changes in the cost of providing services. Since this is a developing area, revenues and costs have been estimated based on a forecasted buildout of the areas in the proposed annexation. Assumptions were made with respect to assessed valuation and were based on estimates from developers of the property or existing comparable values. This report also assumes that property will develop substantially in accordance with the City of Valparaiso Growth Management Plan.

POLICY FOR PROVISION OF CAPITAL AND NON-CAPITAL SERVICES

Non-Capital Services

As required by IC 36-4-3-13 (d) (4), all non-capital services of the City including police protection, fire protection, street and road maintenance, and all other non-capital services normally provided within the corporate limits of the City of Valparaiso, will be provided to the annexed territory within one (1) year after the effective date of the annexation and they will be provided in a manner equivalent in standard and scope to those non-capital services provided to areas within the corporate boundaries regardless of similar topography, patterns of land use, and population density.

Capital Services

As required by IC 36-4-3-13 (d) (4), all capital services of the City including street construction, street lighting, sewer facilities, water facilities, and stormwater facilities will be provided to the annexed territory within three (3) years after the effective date of the annexation and they will be provided in a manner equivalent in standard and scope to those capital services provided to areas within the corporate boundaries regardless of similar topography, patterns of land use, and population density in a manner consistent with federal, state, and local laws, procedures, and planning criteria.

GENERAL INFORMATION

Location

The area included in this annexation consists of property located in Center Township west of the current city limits to the north of Joliet Road and east of Tower Road/CR 250 West:

See attached description

Total Acreage	111.76 Acres
Number of Dwelling Units	300 Proposed
Number of Non-Residential Units	0
Percent Contiguous	24.90%
Existing Zoning (County)	R-1

The annexation area consists of undeveloped land intended for the development of a 300-unit single family development to be known as Brigadoon. The land included in the annexation petition is under a single ownership, Rake, Inc. The developer has indicated that the development will be completed in two phases, of approximately 150 lots each. The property is primarily open land with a forested area on a steep slope on the north end of the property adjacent to Salt Creek.

CONTIGUITY

The northeast annexation area is 24.90% contiguous to the existing City limits

POPULATION DENSITY

The estimated population density of the annexation area is less than 3.0 persons per acre (0.00) currently, but is greater than 3.0 persons per acre upon buildout of Phase 1 (3.38), and upon complete buildout of Phase 2 (6.76) (Current population est. 0 persons, population at completion of Phase 1 of 375 persons, and a population at potential buildout of both phases of 750 based on 2.5 persons per dwelling unit average)

60% SUBDIVIDED

The annexation area is less than 60% subdivided and urbanized

“Needed & Can Be Used”

The Brigadoon Annexation area is ‘needed and can be used by the City for its development at this time. The City of Valparaiso has taken steps to demonstrate this need and the intent to annex this land in the form of adopted city planning documents such as the Growth Management Plan. As the plans indicate, the areas included in this annexation are of vital importance to the positive development of the City as it continues

to grow in the future. The inclusion of these areas within the city limits is crucial to protecting the character of the City, including existing commercial areas and downtown.

City Established Planning Jurisdiction/Influence

In agreement with Porter County government, any time a development is proposed that lies outside the official corporate boundaries of the City of Valparaiso, and the developer is seeking connection to municipal utilities the project is required to go through a joint city-county site review/DRC process. In this case however, the developer wishes to wait until annexation of the land is complete in order to develop or obtain building permits. In this case, the City development or site improvement standards apply as a condition of receipt of municipal utilities.

City of Valparaiso Growth Management Plan (2000)

The Growth Management Plan is a component of the Valparaiso Comprehensive Plan. The plan identifies the future land use goals for the areas outside of the corporate limits that the City sees as within its sphere of influence, and will eventually annex. Furthermore, the areas included in the plan are closely tied to the corporate boundaries, and thus more accurately describe the limits of the Valparaiso “community”. The plan details future land use goals within the Brigadoon Annexation Area, and indicates that the area falls within a five-year annexation boundary.

Council District

It is recommended that the annexation area be assigned to the 3rd Councilmanic District until the next redistricting.

ESTIMATED ANNUAL REVENUES

The principal source of revenue for the City is through local property tax. True Tax Valuations (TTV) are based on information provided by the Porter County Auditor's Office. The 2004 payable in 2005 City net tax rate of \$.658900918/100 TTV will be used for revenue estimates. This net rate is arrived at by taking the total state certified tax rate of .8411 and subtracting the percentage attributed to PTRF% of .216620 (Property Tax Replacement Factor).

Total True Tax Value (AV)**	\$98,400.00 Existing AV \$30,000.000.00 Buildout AV Phase 1 \$60,000.000.00 Buildout AV Phases 1 & 2
City Net Tax Rate	\$.658900918/100 TTV
Total property tax revenue **	\$648.00 Existing AV \$197,670.00 AV Phase 1 \$395,340.00 Phase 1 & 2

Garbage Collection Fee

The current \$9.00 per month per property garbage collection fee brings the City \$108.00 annually per property. The proposed 150 residential units in Phase 1 will bring the City a total of \$16,200.00 annually. The projected buildout of Phase 2 (150 units) would yield an additional annual revenue of \$16,200.00 annually for the City, or a total of \$32,400.00 annually.

Total Estimated Annual Revenues	\$648.00 Existing AV \$213,870.00 Phase 1 \$427,740.00 Phases 1 and 2
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Population- Based Tax Revenues

Another method by which various City functions are funded is population-based tax revenues. These revenues are paid in various ways, including through individual paycheck deductions and through the purchase of products such as cigarettes and alcohol. Revenues are also available to the City by State distribution through riverboat gaming revenues in locations throughout Indiana. It is reasonable to assume that as the City's population grows, including by way of annexation, that the City stands to benefit from the additional tax revenue from these sources. It is important to note that these revenues are based on population as certified by a decennial census or special census only, and do not automatically adjust annually. The following describes the population based tax revenues the City may collect. The City is eligible for increases to these funds based on the upcoming 2010 Census, or upon an accepted special census.

CEDIT Funds

CEDIT Funds, or County Economic Development Income Taxes otherwise known as EDIT funds, are collected via individual paycheck deductions or personal income tax, and may be used for funding projects or other activities or programs considered to be related to economic development. The current EDIT tax rate is 0.25% of total personal income. Any increase in population is a direct positive influence on the amount of EDIT funding available for the municipality. The city currently collects \$1.4 Million annually in EDIT funds. This annexation will result in the collection of additional EDIT funds distributed to the City based on a rate of \$31.00 per capita (City is currently 18.68% of county population), at an annual estimate of \$11,625.00 from the addition of the 150 homes in Phase 1, and \$23,250.00 annually upon buildout of both phases based on a median family income of \$66,457 per household for Center Township Unincorporated from the 2000 Census.

Cigarette Tax and ABC Gallonage Tax Revenues

Like CEDIT funds, cigarette tax and ABC (Alcoholic Beverage Commission) Gallonage Tax revenues are collected and distributed by the State based on city population. These funds are determined by the total cigarette and alcohol sales in the State and the distribution to cities proportionally based on a formula including total population. Based on the population numbers and estimates in this annexation (approximately 375 total residents upon buildout of Phase 1, an additional 375 upon total buildout of both phases or a total of 750), the city should expect to generate an increase in funds in annual cigarette taxes based on a formula of a total \$4.43 per capita or an estimated \$1,661.25 from Phase 1 and \$3,322.50 annually upon buildout. Alcohol tax revenues generated by the annexation based on a formula of \$2.01 per capita are estimated to be an additional \$753.75 annually in phase 1 and \$1,507.50 annually based on buildout.

Riverboat Gaming Fund revenues

Riverboat gaming money is a method of funding for communities that are located within a county that does not contain a casino, and therefore is less likely to derive direct financial benefit from a casino. This money is distributed to municipalities by the State, and is based on population of the municipality. Communities receiving this money may use it as they wish, and its use is subject to Council appropriation and approval. Currently, the City of Valparaiso receives \$172,000.00 in Riverboat gaming money from the State. This annexation and the population increase should result in additional money to the City. It is estimated that this annexation could result in an increase of \$2,351.25 from Phase one of the development and \$4,702.50 based on buildout of the area based on current population ratios of \$6.27 per capita.

Vehicle Excise Tax

Based on a formula of \$100.00 per new or transfer vehicle registration, this annexation is expected to generate an additional \$30,000.00 in revenue to the City based on development of Phase 1, and \$60,000.00 upon total buildout of both phases.

Other Income Tax revenues (future)

Other income tax revenue possibilities exist, including either CAGIT or COIT but not both. These funding mechanisms are also distributed based on population if they are collected. CAGIT stands for County Adjusted Gross Income Tax and is collected through personal paycheck deductions then redistributed by the State, and COIT, or County Option Income Tax is a second option collected in the same manner.

Other State Distributed Revenues

Local Road and Streets

Based on a formula of \$2,761.48 per mile (LRS receipts divided by 120 certified lane miles in City), this annexation is expected to generate an additional \$8,008.30 in LRS funds based on Phase 1 development, and \$16,016.60 upon buildout of both phases.

Motor Vehicle Highway

Based on a formula of \$7,200.86 per mile (MVH receipts divided by 120 certified lane miles in City), this annexation is expected to generate an additional \$20,882.50 in MVH funds in Phase 1, and \$41,765.00 upon buildout of Phase 2.

Total Estimated Annual Revenues (All Sources)	\$648.00 Existing
	\$289,152.00 Phase1
	\$578,304.00 Phases 1 & 2

Buildout

Utility-Based Revenues

The following utility-based revenues are not part of the general fund or civil city budget, and are derived from sewer and water monthly billing for user fees.

Minimum Monthly Water Revenues

\$13.02/month minimum per residence – Phase 1 homes @ \$156.24/yr	\$23,436.00
- Phase 2 Homes @ \$156.24/yr	\$23,436.00
Totals -	\$46,872.00

Minimum Monthly Sewer Revenues

\$11.35/month minimum per residence – Phase 1 Homes @ \$136.20/yr
\$20,430.00
- Phase 2 Homes @ 136.20/yr. -
\$20,430.00
Totals - \$40,860.00

Total Minimum Annual Utility Revenues	\$0 Existing
	\$43,866.00 Phase 1
	\$87,732.00 Phases 1 & 2

ONE TIME REVENUES

These revenues are generated at the time a particular property is connected to the municipal sewer or water system or both. The revenues generated from these fees are dependent upon connection of homes and businesses to these systems.

Water - New Service Construction Cost

Minimum \$1300.00 per principal structure. This annexation request includes 150 total proposed dwelling units in Phase 1 of the development for total revenue of a minimum of \$195,000.00 over time. The total estimated buildout of an additional 150 homes in Phase 2 would generate an additional \$195,000.00. The total potential revenue based on buildout is \$390,000.00. The homes will connect upon occupancy of the units as they are developed.

Sewer Connection Fees

\$2,024.00 per principal structure, plus an estimated \$1,500 Brigadoon Sewer District fee for a total of \$3,524.00 per unit. This annexation request includes 150 proposed dwelling units in Phase 1 for total revenue of \$528,600.00. The total estimated buildout of an additional 150 homes in Phase 2 would generate an additional \$528,600.00. The total potential revenue based on buildout is \$1,057,200.00. The homes will connect upon occupancy of the units as they are developed.

Total One Time Utility Revenues - \$723,600.00 Phase 1, \$1,447,200.00 Both Phases

Recreation Impact Fee

The City currently has a recreation impact fee of \$931.00 per new residential unit. The 150 proposed units in phase one of this annexation will bring the City \$139,650.00 over the course of development of the areas included in the annexation. The 150 additional potential homes based on buildout of the second phase will generate an additional \$139,650.00 based on the current fee level, for a total of \$279,300.00 over the course of buildout of the annexation area.

Building and Engineering Permit Fees

The construction of the 150 homes in phase 1 will bring the City \$80,850.00 revenues based on an average total permit fee of \$539.00 for a 2000 SF Average home in the platted subdivision. The expected revenues derived from building permits for the additional 150 units in phase 2 based on buildout is expected to be a total of \$80,850.00 or a total of \$161,700.00 over the course of development of the subdivisions in question based on the assumptions listed above in the general background information on the annexation.

Total One Time Revenues

\$220,500.00 Phase 1

\$441,000.00 Phases 1 & 2

ANTICIPATED ANNUAL COSTS AND IMPACT ON CITY SERVICES

Administrative Services:

Administrative functions of the City, including Mayor's Office, Clerk-Treasurer, Economic Development, Human Resources, Project Management, and Information Technology, and Legal services affected by this annexation will be handled with current staffing levels and resources funded by the current and future City General Fund revenues generated by the tax levy.

Inspection Services:

Zoning, building, and engineering inspection services within this annexation area as well as other annexation areas are not expected to require additional resources based on expected growth in this area over the next five to ten years.

Refuse Collection:

Trash and recycling pick up for residential properties is the responsibility of the city and will be provided by the City of Valparaiso Solid Waste Department within one year of the effective date of annexation. The current waste collection and recycling cost to the city is \$238.10 annually per property. Therefore, the expected cost with 150 proposed homes in Phase 1 is **\$35,715.00** annually. The additional 150 homes in phase 2 based on buildout would cost **\$35,715.00** resulting in a grand total of **\$71,430.00** within ten years of annexation for operational costs based on dividing the 2006 budget of \$1,768,856.00 including vehicle maintenance of \$216,585.30 by the number of homes serviced (7,429).

Based on a standard of maintaining a current level of service (1 employee per 248 homes) and current service thresholds, it is estimated that this annexation will require the addition of one employee, a truck driver at estimated annual salary of \$41,766.00.

This results in a total cost of **\$77,481.00** to the City annually in phase one and a total of **\$113,196.00** upon buildout of both phases for refuse services.

These costs will be handled by way of additional general fund tax revenues generated by the annexation area with collection anticipated to begin in Spring 2007.

Police Protection:

Police protection will be furnished by the Valparaiso Police Department within one year of the effective date of annexation as required by law. For the purposes of estimating the number of calls expected in the annexation area, the number of calls to a comparison neighborhood will be used. In 2004 Greenfield Creek received 50 calls, for an anticipated cost to the city of approximately **\$6,217.50** per year in phase 1, and **\$12,435.00** per year based on buildout of phases 1 and 2. This figure is calculated by dividing the total 2005 Police Department Budget of \$2,920,579.00 by the number of calls in 2004 (23,486), for a value of \$124.35 per call.

In order to maintain high levels of service, it will be necessary to add staffing and equipment to cover the proposed growth from the Brigadoon Subdivision over the next ten years. Based on recommended FBI and Criminal Justice Department staffing levels of 2.1 officers per 1000 persons and to begin to provide for staffing needs based on a current deficit based on this standard, it will be necessary to add a total of one officer to the Valparaiso Police Force upon total buildout. The projected population upon buildout for this area is 750 persons. The current total salary, benefits, and equipment (including vehicle lease based on 5 year payout) package per non-probationary officer is **\$61,046.00** per year at buildout.

The total cost of providing Police protection to the area included in this annexation is **\$6,217.50** after completion of phase one and **\$73,481.00** upon total buildout of both phases.

Fire Protection Services:

The Valparaiso Fire Department currently provides fire protection service to the area included in the annexation. The area is estimated to produce approximately five (5) calls per year based on calls received to Greenfield Creek – 4 calls. The annexation area will be served by Station No. 3., to be located on Tower Road/CR 250 W between US 30 and Joliet Road. The annual cost is anticipated to be **\$6,551.65** per year based on development of phase 1, and **\$13,103.30** per year based on buildout of both phases. This figure is calculated by dividing the total 2005 Fire Department Budget of \$2,568,243.00 by the number of calls in 2004 (1,960), for a value of \$1,310.33 per call.

Street and Road Maintenance:

Street maintenance, street reconstruction, snowplowing, and similar services will be provided by the Street Department. The annexation will result in the addition of 0.20 miles of road as currently developed, and another 1.45 centerline miles upon completion of construction of the roads in each phase. Currently there are 120 State

certified centerline miles in the city. The annual maintenance cost per mile is \$14,288.00. This will result in the expenditure of approximately **\$2,857.60** annually for road maintenance for this annexation based on existing roads. The development of each of the 2 phases will add 1.45 miles to the system. This will result in an additional annual maintenance cost of **\$23,575.20** for phase 1, or **\$44,292.80** total annual cost upon buildout of both phases. This value is based on a formula in which the 2005 Motor Vehicle Highway Budget of \$1,497,983.00 plus \$216,585.00 in annual maintenance costs or a total of \$1,714,568.00 is divided by the 120 existing certified miles in the City.

The annual cost of road surface replacement based on a 15-year resurfacing schedule is \$100,188.00 per centerline mile per year. With 0.20 initial centerline miles included divided by a 15-year replacement schedule, the road replacement cost is **\$1,336.00** annually for existing roads at time of annexation, and a cost of **\$11,201.00** additional cost for phase 1, or a total of **\$20,706.00** annually upon buildout of both phases based on resurfacing an additional 10 centerline miles potentially added to the system through the development of the remaining vacant parcels.

Finally, the yearly cost of salt for 0.20 centerline miles is based on a cost of \$41.62 per ton, and requiring 41.66 tons per mile, and would be **\$346.78** based on this formula. Salt for the roads in the buildout areas at 1.45 centerline miles each, and would require **\$2,680.92** in additional City funds based on the above formula for phase one or **\$5,375.06** annually upon buildout.

In total, the overall cost for streets and roads is **\$4,540.38** annually based on existing road network at time of annexation and **\$37,457.12** annually based on addition of road centerline miles based on buildout of phase 1, and **\$70,373.86** annually based on buildout of phases 1 and 2.

Total Annual Costs to City and Services	\$ 4,540	Existing
	\$127,707.27	Phase 1
	\$270,064.16	Phases 1 and 2

ANTICIPATED ONE-TIME COSTS (Infrastructure Improvements)

Water Utility Service:

Municipal water service is available to the annexation area at this time via an 8-inch water main along as well as a 12-inch water main located within the Windsor Park Subdivision, and an 8 to 12-inch line located within the Greenfield Creek Subdivision via Candlewood Subdivision. An additional 12-inch line exists at the western edge of Keystone Commons Subdivision in the Vale Park Road right of way. The developers of future subdivisions will provide water infrastructure throughout the subdivisions at their cost. This annexation does not require immediate connection to the municipal water utility, but connections are expected as homes are built. The city cost of providing water service to this area is **\$0**

Sewer Utility Service:

Municipal sanitary sewer service is available at this time to the site via a 21 to 24-inch main known as the Brigadoon sewer, located within the right-of-way of Froberg Road from Pepper Creek Bridge Parkway to State Road 130. The developers of future subdivisions will provide extension of the sewer utility to the remaining undeveloped properties, and throughout the developments at their cost. This annexation does not require immediate connection to the municipal sewer utility. Connections are expected as homes are built. Total cost to the City is **\$0**.

Total One Time Costs to Utilities

\$0

Water Service Extensions

The Valparaiso City Utilities owns and operates the water department that will serve this area with potable water. The policy of the Valparaiso City Utilities with respect to water service is and shall be to provide areas within the city with access to city potable water. However, this “access” does not include direct connection and/or construction of water lines in front of every residential and business. Valparaiso City Utilities will construct water lines for new developments at the expense of the developer. In the case of off site water mains for such developments, Valparaiso City Utilities will allow the developer to recoup off site water main expenses from those who directly connect to said off site water main¹.

For developed areas, Valparaiso City Utilities will develop a project to serve those property owners who request water service, to the extent enough property owners request such service. Typically, fifty-one percent of the property owners must request the service and commit to the payment of the service. However, if the cost of the project to serve an developed area is excessively high, such as the need to extend a long length of off-site main, the board of Directors may require a commitment from a larger percentage of property owners. In each case, the Board of Directors makes the final determination.

Sewer Service Extensions

The Valparaiso City Utilities owns and operates the water reclamation department that will serve this area with sanitary sewers. The policy of the Valparaiso City Utilities with respect to sewer service is and shall be to provide areas within the city with access to city sewer. However, this “access” does not include direct connection and/or construction of sewer lines in front of every residential and business parcel. Valparaiso City Utilities will construct sewer lines for new developments at the expense of the developer. In the case of off-site sewer mains for such developments, Valparaiso City Utilities will allow the developer to recoup off-site sewer main expenses from those who directly connect to said off site sewer main.²

¹ Assessment will include one-half of the cost of the off-site main for the frontage of the connector’s frontage. Reimbursement period is limited to 10 years.

² A developer may be given a sewer reimbursement district contract in order to recoup the costs of the off-site sewer expenses. The City Engineering Dept. will determine the amount of area, which could reasonably connect directly and/or indirectly into the said off-site sewer and create a district. District fees will be calculated by the Engineering Dept. for said district.

For developed areas, Valparaiso City Utilities will develop a project to serve those property owners who request sewer service, to the extent enough property owners request such service. Typically, fifty-one percent of the property owners must request the service. However, if the cost of the project to serve an developed area is excessively high, such as the need to extend a long length of off-site main, the Board of Directors may require a commitment from a larger percentage of property owners. In each case, the Board of Directors makes the final determination. If the sewer service is requested and the Board directs it, an assessment roll will be created to assess each property owner an equitable share of the project. Valparaiso City Utilities will then use Barrett Law to construct the project and assess each property owner a share the cost. Payment will be made per provisions of Barrett Law.

Parks and Recreation:

The proposed annexation will result in the need for additions to existing City recreation facilities and will necessitate the addition of a new City parks and additional links to the city pathway system. Based on accepted community standards from the recreation impact fee process, expected needs for this area are as follows:

Land Needs – 24 AC/1000 persons – Phase 1 = 375 persons = 9 Acres **(\$270,000.00)**, Phases 1 and 2 include 750 Persons = 18 Acres =**\$540,000.00**.

The City currently has a recreation impact fee of \$931.00 per new residential unit. It is anticipated that the impact fees will pay for 40% of the land needs due to growth and annexation based on impact fee ordinance standards and the remaining 60% of land costs will be covered by a combination of the Valparaiso Parks Foundation and other benefactors.

Capital Outlay Needs – 1 Mile of Pathway = \$200,000 – 1 mile/2,000 - Total Capital Outlay Needs - \$75,000

It is anticipated that the pathways needs for the annexation (.375 miles) will be paid by developers as part of development agreements for the proposed subdivision, which indicates the incorporation of 2.55 miles of trails.

Total One Time City Costs (Parks**)	\$0 Existing
	\$270,000.00 Phase 1
	\$540,000.00 Phases 1 and 2

BRIGADOON ANNEXATION FISCAL PLAN SUMMARY

Location

The area included in this annexation consists of property located in Center Township west of the current city limits to the north of Joliet Road and east of Tower Road/CR 250 West:

See attached description

Total Acreage	111.76 Acres
Number of Dwelling Units	300 Proposed
Number of Non-Residential Units	0
Percent Contiguous	24.90%
Existing Zoning (County)	R-1

The proposed annexation complies with the following criteria:

- (1) The area is 24.9% contiguous to the corporate limits of the City, exceeding the minimum 12.5% contiguity requirement of the State annexation law.
- (2) The site lies within a Priority Annexation Area as outlined in the City of Valparaiso Annexation Policy.
- (3) The area does not have an acceptable cost/benefit ratio over the short term, but is more favorable over the long term due to the potential for buildout of the subdivision within five to ten years as proposed by the petitioner.

Total Estimated Annual Revenues (All Sources)	\$648.00 Existing \$289,152.00 Phase 1 \$578,304.00 Phases 1 & 2
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vs.

Total Annual Costs to City and Services	\$4,540.00 Existing \$127,707.27 Phase 1 \$270,064.16 Phases 1 and 2
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	Existing	Phase 1	Phases 1 and 2
Annual City Revenues**	\$648.00	\$289,152.00	\$578,304.00
Annual Utility Revenues	\$0	\$43,866.00	\$87,732.00
Annual City Costs	\$4,540.00	\$127,707.27	\$270,064.16
One Time City Revenues	\$0	\$220,500.00	\$441,000.00
One Time Utility Revenues	\$0	\$723,600.00	\$1,447,200.00
One Time City Costs*Parks	\$0	\$270,000.00	\$540,000.00
One Time Utility Costs	\$0	\$0	\$0

*Parks Costs – See details in plan

LEGAL DESCRIPTION

PROPOSED BRIGADOON ANNEXATION

Parcel 1: A parcel in the West 68 Acres of the Northeast Quarter of Section 21, Township 35 North, Range 6 West, bounded and described as follows:

Commencing at a point on the West line of said Northeast Quarter which is 1060.0 feet North of the Southwest corner of said Northeast Quarter; thence North 0 degrees 13 minutes 04 seconds West along said West line 1028.29 feet to a point which is 526.23 feet South of the Northwest corner of said Northeast Quarter; thence North 89 degrees 34 minutes 11 seconds East parallel to the North line of said Northeast Quarter 230.0 feet; thence North 0 degrees 13 minutes 04 seconds West 177.5 feet; thence North 89 degrees 34 minutes 11 seconds East 896.72 feet to the East line of the West 68 Acres of said Northeast Quarter (being the West 68 Acres by proportional measurement); thence South 0 degrees 13 minutes 04 seconds East along said East line 1187.53 feet; thence South 89 degrees 46 minutes 56 seconds West 420.81 feet; thence South 0 degrees 13 minutes 04 seconds East 22.44 feet; thence South 89 degrees 46 minutes 56 seconds West 705.90 feet to the Point of Commencement, containing 30.09 Acres and subject to all Legal Highways and Easements.

And.

Parcel 2: A Parcel of Land in the East 92 acres of the Northeast Quarter (NE $\frac{1}{4}$) of Section 21, Township 35 North, Range 6 West of the Second Principal Meridian in Porter County, Indiana, being more particularly described as follows: Beginning at the Southeast corner of said Northeast $\frac{1}{4}$ of Section 21; thence North 00 degrees 21 minutes 43 seconds East along the East line of said Northeast $\frac{1}{4}$, a distance of 2640.34 feet to the Northeast corner of said Northeast $\frac{1}{4}$; thence North 89 degrees 52 minutes 19 seconds West along the North line of said Northeast $\frac{1}{4}$, a distance of 1524.54 feet to the West line of said East 92 acres; thence South 00 degrees 21 minutes 05 seconds West along said West line of the East 92 acres, a distance of 1536.25 feet; thence North 89 degrees 02 minutes 21 seconds East, 381.56 feet to an iron pipe set this survey; thence south 00 degrees 14 minutes 36 seconds East, 850.33 feet; thence South 89 degrees 18 minutes 50 seconds East parallel with the South line of said Northeast $\frac{1}{4}$, a distance of 128.00 feet; thence South 00 degrees 14 minutes 36 seconds East, a distance of 250.00 feet to the South line of said Northeast $\frac{1}{4}$ thence South 89 degrees 18 minutes 50 seconds East along said South line of the Northeast $\frac{1}{4}$, a distance of 1003.18 feet to the Point of Beginning.