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**ANNEXATION FISCAL PLAN**

**FOR THE**

**CITY OF WEST LAFAYETTE, INDIANA**

**October 28, 2005**

*Prepared by:*

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## INTRODUCTION

The following fiscal plan (the “Fiscal Plan”) is for the proposed annexation of the area consisting of parcels to the north of the existing city limits (the “Annexation Area”). The Annexation Area is located north of and adjacent to the City of West Lafayette (the “City”). The purpose of this document is to comply with Indiana Code 36-4-3-13(d). The requirements of the code mandate the development and adoption of a written fiscal plan and the establishment of a definite policy by resolution of the City Council. The Indiana Code states that this fiscal plan must include and provide:

- 1) The cost estimates of planned services to be furnished to the territory to be annexed. The plan must present itemized estimated costs for each municipal department or agency;
- 2) The method or methods of financing the planned services. The plan must explain how specific and detailed expenses will be funded and must indicate the taxes, grants and other funding to be used;
- 3) The plan for the organization and extension of services. The plan must detail the specific services that will be provided and the dates the services will begin;
- 4) That planned services of a non-capital nature, including police protection, fire protection, street and road maintenance, and other non-capital services normally provided within the corporate boundaries will be provided within one (1) year after the effective date of annexation, and that they will be provided in a manner equivalent in standard and scope to those non-capital services provided in areas within the corporate boundaries regardless of similar topography, patterns of land use, and population density; and
- 5) That services of a capital improvement nature, including street construction, street lighting, sewer facilities, water facilities, and stormwater drainage facilities, will be provided to the annexed territory within three (3) years after the effective date of the annexation in the same manner as those services are provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use, and population density, and in a manner consistent with federal, state, and local laws, procedures, and planning criteria.

This Fiscal Plan may include additional materials in connection with the foregoing. This Fiscal Plan was developed through the cooperative efforts of the City’s various administrative offices, the City’s financial advisors, Umbaugh, the law firm of Gambs, Mucker, and Bauman, and Ticen Surveying. This fiscal plan is the result of an analysis of the proposed annexation area.

For the reasons described in the balance of the Fiscal Plan, the annexation meets the statutory requirements set forth in Indiana Code 36-4-3-13. The Annexation Area is contiguous to the City, the Annexation Area is needed and can be used by the municipality for its development in the reasonably near future, and there is a written Fiscal Plan, herein provided, that has been approved by the City Council.

**SECTION I**

**AREA DESCRIPTION**

**A. Location, Area Size and Contiguity**

The proposed Annexation Area is located on the north side of the existing corporate boundaries of the City. A map of the area has been included and is shown in Appendix II.

The area is approximately 1,173 acres. The perimeter boundary of the Annexation Area totals 49,120 lineal feet of which approximately 13,155 lineal feet is contiguous to the existing City boundaries. Thus, 26.8% of the boundary of the Annexation Area is contiguous with the current boundaries of the City.

**B. Current Land Use**

The majority of the Annexation Area consists of farmland with a few residential buildings.

**C. Current Population**

The current population of the Annexation Area is estimated at 150. This figure was arrived at by multiplying the number of households in the annexation area by the persons per household figure in the 2000 Census for Tippecanoe County.

Households		62
Population per Household	x	<u>2.42</u>
Estimated Population		<u>150</u>

**D. Current Zoning**

The Annexation Area is currently under the jurisdiction of the Tippecanoe County Building Commissioner. The Annexation Area consists of the following zoning classifications:

R-1: Residential and I-3: Industrial

The City of West Lafayette Engineering Department will assume the responsibility for planning and zoning as a result of the proposed annexation. Most annexed parcels in this area are not expected to be rezoned, however, parcels in the research park are expected to be rezoned from I-3: Industrial to OR: Office Research.

**E. Real Property Assessed Valuation**

The net assessed valuation for land and improvements in the Annexation Area is \$6,227,600. This represents the assessed value as of March 1, 2005 for taxes payable 2006. It does not include the assessed value of parcels which annexation applies only to gaining right-of-way.

**F. Council District**

The Annexation Area shall be assigned to City Council District Nos. 4 and 5, divided by Salisbury Street.

## SECTION II

### EXISTING UTILITY SERVICES

**A. Water**

The Annexation Area is currently served by Indiana American Water.

**B. Wastewater**

Part of the Annexation Area is in the IURC approved service area of American Suburban Utilities, Inc.; however, the Annexation Area is currently not being served.

**C. Natural Gas**

The Annexation Area is currently served by the Indiana Gas Company.

**D. Electricity**

The Annexation Area is currently served by Cinergy/PSI.

**E. Telephone**

Verizon currently provides the Annexation Area with telephone services.

### **SECTION III**

#### **EXISTING GOVERNMENTAL SERVICES**

**A. Police**

The Tippecanoe County Sheriff's Department currently provides law enforcement service to the Annexation Area. Upon annexation, the City will perform primary law enforcement duties in the Annexation Area.

**B. Fire**

The Annexation Area is currently served by the Wabash Township Volunteer Fire Department and the Battle Ground Volunteer Fire Department. Upon annexation, the City will provide fire service to the Annexation Area.

**C. Emergency Medical Services**

The Tippecanoe County EMS provides emergency medical services to the Annexation Area and will continue to do so upon annexation. The West Lafayette Fire Department would provide first responder medical service to the area upon the annexation.

**D. Parks**

The Annexation Area contains an existing West Lafayette city park and a portion of the West Lafayette city parks Northwest Greenway Trail. There is a combination of approximately fifteen parks, pools, centers, and trails in the City available for all residents, including a large park, Cumberland Park, immediately adjacent to the Annexation Area.

**E. Planning, Building and Zoning**

The Annexation Area is currently under the jurisdiction of the Tippecanoe County Building Commission, the Area Plan Commission of Tippecanoe County, and the Tippecanoe County Zoning Enforcement Office. The services provided by these offices include comprehensive planning, zoning administration and building code regulation and enforcement. Upon annexation, the City of West Lafayette Engineer's Office will take over the role of the Tippecanoe County Building Commission in the Annexation Area.

**F. Streets and Street Lights**

All dedicated streets and the county roads in the Annexation Area are currently maintained by Tippecanoe County. The West Lafayette Street and Sanitation Department will be responsible for maintaining the roads in the area upon annexation.

It is anticipated that the City of West Lafayette, along with Cinergy/PSI, will be adding streetlights to the area upon annexation.

**G. Solid Waste**

Tippecanoe County does not provide solid waste disposal to the Annexation Area. This service is provided to residents in the Annexation Area by private firms. Upon annexation, the City will provide trash removal and recycling service to residents of the Annexation Area.

## SECTION IV

### CAPITAL IMPROVEMENTS REQUIREMENTS

#### **A. Cost of Services**

The Annexation Area was evaluated to determine the services and facilities required to provide the same type of services and in the same manner as services that are currently provided within the existing City's corporate limits.

Some of the required utility services are already available within the Annexation Area. The City will have to pay for some sewer improvements in the area, however, the cost of additional sewer extensions and storm water improvements within the Annexation Area will be borne primarily by developers.

The City will provide all necessary capital improvements to the Annexation Area within three (3) years after the effective date of the annexation in a manner equivalent in standard and scope to those capital services provided to areas within the City regardless of topography, patterns of land use, and population density.

#### **B. Water Service**

Indiana American Water is currently responsible for serving the Annexation Area and this will continue following annexation. No additional costs will be incurred by the City regarding the providing of water service.

#### **C. Wastewater Service**

Part of the wastewater service area of American Suburban Utilities, Inc. is located in the Annexation Area; however, American Suburban Utilities, Inc. is not currently providing any service in the Annexation Area. West Lafayette is currently providing wastewater utility service in a portion of the Annexation Area undergoing residential development. The City anticipates the need to spend \$1,000,000 in the area for sewer improvements as the area develops. Financing for the improvements will be from revenues and/or cost recovery fees. Other extension costs in the area will be borne by developers. As additional housing units are constructed in the Annexation Area, additional hook-ups will be added to the sewer system. The cost of these hook-ups will be based on equivalent dwelling unit charges and will be covered by the payment of availability, tap, and/or connection fees.

#### **D. Stormwater and Drainage**

Stormwater and drainage facilities throughout the Annexation Area will be consistent with the City's current stormwater and drainage ditches throughout the City. This will require an estimated expense of \$100,000 per year mostly to be paid by developers, with minor amounts from revenues of the storm water utility.

**E. Street Construction**

Construction of any new streets within the developments in the Annexation Area will be the responsibility of the appropriate developer in accordance with the City Code. West Lafayette does not anticipate that any existing thoroughfares will need to be reconstructed within three years of the annexation.

**F. Street Lighting**

The City does require streetlights and estimates that approximately 300 streetlights will be added throughout the Annexation Area. The purchased power expense of \$9.00 per month per streetlight will be paid for with funds from the West Lafayette General Fund.

## SECTION V

### NON-CAPITAL IMPROVEMENTS

#### **A. Cost of Services**

The Annexation Area was evaluated to determine the services and facilities required to provide the same type of services and in the same manner as services that are currently provided within the existing City's corporate limits.

The proposed Annexation Area will require expansion of the existing police, fire and City maintenance area. The requirements for providing these services and the cost of each of the services were determined based upon the factors and needs of the Annexation Area.

The City will provide all necessary non-capital improvements to the Annexation Area within one (1) year after the effective date of the annexation in a manner equivalent in standard and scope to those non-capital services provided to areas within the City regardless of topography, patterns of land use, and population density.

#### **B. Police Protection**

The City of West Lafayette Police Department's primary purpose is the prevention of crime. The police department patrols the boundaries of the City on a daily basis and responds to all alarm calls. In addition, the police department provides other services such as detection and apprehension of offenders, traffic control, and preservation of civil order. The police department does not distinguish between different areas of the City. The same services are provided throughout the City. The City anticipates needing to hire five (5) additional officers over the next 15 years as a result of the annexation and the area's development. The estimated cost of adding these officers is \$68,000 (including benefits) per officer annually for personal services and \$30,000 for equipment in each officer's first year. These additional costs will be financed from the General Fund, Law Enforcement Continuing Education Fund, Local Law Enforcement Block Grant, and the Police Pension Fund.

#### **C. Fire Protection and Emergency Medical Services**

The West Lafayette Fire Department ("WLFD") serves the corporate City limits of West Lafayette and provides mutual aid to surrounding communities and townships. The WLFD provides fire and first responder (basic) medical response to citizens within the city limits. Based upon current expenditures by the City's fire department, the City will incur additional costs to provide adequate services to the Annexation Area. Initially, the City will need to hire three (3) additional firefighters as a result of the annexation. The City also anticipates that the annexation will bring about the need for an additional fire station and fire truck. It is anticipated that the fire truck will be paid for with the existing fire debt service levy as current obligations are retired and the fire station will be paid for with TIF funds. The City has continued to invest in manpower and equipment to keep pace with the ongoing growth of the existing City and surrounding areas, and, as the growth of the City continues, the City realizes that it must continue the investment in the fire services. As the annexation area develops, three (3) additional firefighters are expected to be hired in addition to the initial three. The estimated cost of adding these firefighters is \$68,000 (including benefits) annually per person for personal services. These additional costs will be financed from the General Fund, Fire Fund, Cumulative Fire Special Fund, Fire Equipment Debt Fund, and the Fire Pension Fund.

**D. Street Maintenance**

The West Lafayette Street and Sanitation Department will be responsible for the maintenance and snow and ice removal of the streets in the Annexation Area. The Annexation Area has approximately 3.4 miles of streets that the City will be responsible for maintaining. Currently, the City has approximately 63.4 miles of streets. After annexation it will have 66.8 miles. The City anticipates the need to hire three additional Street and Sanitation Department employees as the area develops. The estimated cost of adding each employee is \$50,000 annually. The City also anticipates additional equipment related costs of approximately \$50,000 per year as the area develops. The General Fund, Local Road and Street Fund, and the Motor Vehicle Highway Fund will finance these additional costs.

**E. Solid Waste Disposal**

The City of West Lafayette will provide garbage, yard refuse and recyclables collection services to all properties of four units or less in the Annexation Area. Larger properties must contract for trash pickup with an independent hauler. The City charges \$9 per month per household for these services. The additional revenue generated by this monthly charge is sufficient to cover any additional cost to the City to provide these services to the Annexation Area.

**F. Parks**

The City has a combination of approximately fifteen parks, pools, centers, and trails throughout the City. No additional parkland or facilities are anticipated due to the Annexation Area, other than trail extensions.

**G. Governmental Administrative Services**

The administrative services of the City will become available to the residents of the Annexation Area within the first year following the effective annexation date. These services include, but are not limited to, the Mayor's Office, the Clerk-Treasurer's Office, the Wastewater Utility, Street and Sanitation Department, City Engineer, City Court, Parks and Recreation Department, and the Department of Development. The costs of these services are not directly related to the size and population of the Annexation Area initially; therefore this Fiscal Plan does not include cost estimates.

## SECTION VI

### FISCAL IMPACT

As a result of this annexation, the assessed value for the City will increase by \$6,227,600, to \$1,004,740,865. This represents an increase of approximately 0.62% initially, rising to a projected 26% in 2020. Property tax controls instituted by the 2003 Indiana General Assembly limit the City to a property tax increase equal to the six-year average non-farm income (3.9% for 2006 budget year) annually for most funds. The net impact of increasing the City's assessed value will not result in additional property tax revenues to the City, but will assist in stabilizing property tax rates for City residents.

Annexation Area residents will not pay property taxes to the City until 2007 payable 2008. However, the City will begin providing municipal services to the property owners within one year after the effective date of annexation.

It is anticipated that there will be additional costs to the City as a result of the annexation. A majority of the costs that will not be covered by developers or sewer fees are related to the Police Department, Fire Department, and Street and Sanitation Department. The causes of the anticipated increased costs are discussed above, and the effects of the costs are demonstrated in *Appendix I - Estimated Assessed Value and Tax Rate Impact*.

Detailed revenue projections were not included in this Fiscal Plan, because of the property tax controls and the relative size of the Annexation Area to the City. The majority of property taxes paid within the Annexation Area do not represent new revenues, but represent the portion of the City's levy which is applicable to the Annexation Area taxpayers. Additional state revenues based on population will not be adjusted until the next census. The cost of a special census to modify the portion the City would receive is cost prohibitive and is not being contemplated by the City at this time.

## **SECTION VII**

### **ASSUMED INDEBTEDNESS**

As required by Indiana Code 36-4-3-10, upon request of the Wabash or Tippecanoe Township Trustee, the City will assume and pay any unpaid bonds or other obligations of Wabash and Tippecanoe Township existing at the effective date of the annexation of the Annexation Area in the same ratio as the assessed valuation of the property in the Annexation Area bears to the assessed valuation of all property in Wabash or Tippecanoe Township, as shown on the most recent assessment for taxation prior to the effective date of the annexation.

Wabash and Tippecanoe Townships have no debt currently outstanding.

## SECTION VIII

### STATUTORY REQUIREMENTS

The City will provide the services of a capital improvement nature related to the annexation as described in this Fiscal Plan within three (3) years of the effective date of the annexation and services of a non-capital nature within one (1) year of the effective date of the annexation similar to those services of a capital improvement nature and non-capital nature provided to areas within the current corporate boundaries of the City. The City will finance the additional municipal services expenditures through a combination of the funds mentioned above.

The Annexation Area meets the requirements of IC 36-4-3-13 in that approximately 27 percent (27%) of the boundary of the Annexation Area is contiguous with the current boundaries of the City. Therefore, this area meets the 1/4 contiguity requirement. Also, the territory sought to be annexed is needed and can be used by the municipality for its development in the reasonably near future, therefore, the conditions of IC 36-4-3-13 are met.

The requirements of a written fiscal and policy plan are being met for the Annexation Area, stated above, by this document. The five (5) specific items, which must be included in the fiscal plan, are addressed in this document and satisfy the requirements under Indiana law.

In the case of this annexation, the City has initiated annexation procedures to annex the Annexation Area as required by IC 36-4-3 et seq. Once the Fiscal Plan has been adopted, the City will publish a public notice in the Lafayette Journal and Courier of the public hearing to be held by the West Lafayette City Council concerning the proposed annexation. Once that notice has been published and the written notice of the hearing has been sent to each owner of the real property as shown on the Tippecanoe County's auditor's current tax list, whose real property is located within the territory proposed to be annexed, all legal requirements for the City will have been met.

CITY OF WEST LAFAYETTE, INDIANA

ESTIMATED ASSESSED VALUE AND TAX RATE IMPACT - ASSUMES ANNEXATION LEVY APPEAL IN 2009

(Assumes first year of tax collections from Annexation Area is 2007 pay 2008.)

Assessment Year	Est. Annexation Area Net Assessed Value (1)	Est. Current City Net Assessed Value (2)	Est. Total Net Assessed Value (3)	Est. Property Tax Levy (4)	Est. Property Tax Rate (6)
2004 pay 2005	N/A	\$998,513,265	\$998,513,265	\$7,077,464	0.7088
2005 pay 2006	N/A	992,429,220	992,429,220	7,335,889	0.7392
2006 pay 2007	N/A	976,836,630	976,836,630	7,601,436	0.7782
2007 pay 2008	\$45,639,600	976,836,630	1,022,476,230	7,897,066	0.7723
2008 pay 2009	65,345,600	976,836,630	1,042,182,230	8,195,385	0.7864
2009 pay 2010	85,051,600	976,836,630	1,061,888,230	8,995,347 (5)	0.8471
2010 pay 2011	104,757,600	976,836,630	1,081,594,230	9,336,009	0.8632
2011 pay 2012	129,131,700	1,152,667,223	1,281,798,923	9,747,290	0.7604
2012 pay 2013	152,384,800	1,152,667,223	1,305,052,023	10,115,673	0.7751
2013 pay 2014	175,637,800	1,152,667,223	1,328,305,023	10,498,134	0.7903
2014 pay 2015	198,890,900	1,152,667,223	1,351,558,123	10,895,221	0.8061
2015 pay 2016	222,144,000	1,152,667,223	1,374,811,223	11,307,505	0.8225
2016 pay 2017	250,741,000	1,360,147,323	1,610,888,323	11,803,470	0.7327
2017 pay 2018	278,015,300	1,360,147,323	1,638,162,623	12,249,233	0.7477
2018 pay 2019	305,289,600	1,360,147,323	1,665,436,923	12,712,041	0.7633
2019 pay 2020	332,563,900	1,360,147,323	1,692,711,223	13,192,559	0.7794
2020 pay 2021	359,838,200	1,360,147,323	1,719,985,523	13,691,478	0.7960

(1) See page 3, estimated residential assessed value growth in the Annexation Area.

(2) Assumes assessed value for the City of West Lafayette, excluding the Annexation Area, remains at its pay 2006 level, until reassessment in pay 2012 and pay 2017, with the exception of the estimated reduction in inventory assessment of \$15,592,590 in pay 2007. Based on historical data from the pay 1995 reassessment, it is assumed that each reassessment will increase the City's net assessed value by 18%.

(3) Represents the assessed value for the City of West Lafayette, including the Annexation Area, used to calculate the tax rate.

(4) Assumes controlled property tax levies increase at an annual growth factor of 3.9%. Assumes CCD tax rate remains at current rate of \$0.0319 and assumes no additional debt is issued.

(5) Assumes City applies for an annexation levy appeal for pay 2010 of \$490,254 to fund one-half of the costs associated with hiring and outfitting five police officers, six firefighters, the additional street costs and to cover the purchased power for additional street lights.

(6) Based on Estimated Property Tax Levy divided by the Estimated Total Net Assessed Value.

Note: We have not shown the estimated effects of the anticipated annual adjustment of assessed values (trending) since there are uncertainties regarding the impact and timing of its implementation.

Prepared by: UMBAUGH  
October 28, 2005

**CITY OF WEST LAFAYETTE, INDIANA**

**ESTIMATED NEW REVENUES AND EXPENDITURES - ANNEXATION AREA**

(Assumes first year of tax collections from Annexation Area is 2007 pay 2008.)

Assessment Year	COIT (1)	EDIT (2)	Property Taxes from Annex. Appeal (3)	Total New Revenues	Estimated Annual Expenditures (4)	Estimated Surplus/ (Shortfall) (5)
2004 pay 2005	N/A	N/A	N/A	N/A	N/A	N/A
2005 pay 2006	N/A	N/A	N/A	N/A	N/A	N/A
2006 pay 2007	N/A	N/A	N/A	N/A	N/A	N/A
2007 pay 2008	N/A	N/A	N/A	N/A	\$2,322	(\$2,322)
2008 pay 2009	\$21,246	\$18,348	N/A	\$39,594	4,644	34,950
2009 pay 2010	42,492	36,696	\$490,254	569,442	272,966	296,476
2010 pay 2011	63,738	55,044	509,374	628,156	245,288	382,868
2011 pay 2012	84,984	73,392	529,240	687,616	413,610	274,006
2012 pay 2013	106,230	91,740	549,880	747,850	385,932	361,918
2013 pay 2014	127,476	110,088	571,325	808,889	604,254	204,635
2014 pay 2015	148,722	128,436	593,607	870,765	576,576	294,189
2015 pay 2016	169,968	146,784	616,758	933,510	744,898	188,612
2016 pay 2017	191,214	165,132	640,812	997,158	717,220	279,938
2017 pay 2018	212,460	183,480	665,804	1,061,744	935,542	126,202
2018 pay 2019	233,579	201,718	691,770	1,127,067	907,864	219,203
2019 pay 2020	254,698	219,956	718,749	1,193,403	978,186	215,217
2020 pay 2021	275,817	238,194	746,780	1,260,791	980,508	280,283

- (1) Represents the estimated additional COIT revenues expected to be received as a result of the build-out of the proposed annexation area. The calculation is computed as follows: (COIT 2006 certified shares/most recent population figure for W.L.) x (persons per household in Tippecanoe Co. x estimated number of houses added in annexation area per year).
- (2) Represents the estimated additional EDIT revenues expected to be received as a result of the build-out of the proposed annexation area. The calculation is computed as follows: (EDIT 2006 certified shares/most recent population figure for W.L.) x (persons per household in Tippecanoe Co. x estimated number of houses added in annexation area per year).
- (3) Assumes City applies for an annexation levy appeal for pay 2010 of \$490,254 to fund one-half of the costs associated with hiring and outfitting five police officers, six firefighters, the additional street costs and to cover the purchased power for additional street lights.
- (4) Based on information provided by City representatives. Includes estimated costs associated with hiring and outfitting five police officers, six firefighters, the additional street costs and to cover the purchased power for additional street lights.
- (5) Represents difference between amount of new revenues as a result of the annexation and the cost to provide services to the area.

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CITY OF WEST LAFAYETTE, INDIANA

**ESTIMATED ASSESSED VALUE AND ESTIMATED ANNUAL PROPERTY TAXES IN ANNEXATION AREA**

(Assumes first year of tax collections from Annexation Area is 2007 pay 2008.)

Assessment Year	Current Net Assessed Value (1)	Residential Growth in Net Assessed Value (2)	Total Net Assessed Value	Estimated Property Taxes Paid in Area (3)
2005 pay 2006	\$6,227,600	N/A	\$6,227,600	N/A
2006 pay 2007	6,227,600	\$19,706,000	25,933,600	N/A
2007 pay 2008	6,227,600	39,412,000	45,639,600	\$352,500
2008 pay 2009	6,227,600	59,118,000	65,345,600	513,860
2009 pay 2010	6,227,600	78,824,000	85,051,600	720,480
2010 pay 2011	6,227,600	98,530,000	104,757,600	904,240
2011 pay 2012	7,348,600	121,783,100	129,131,700	981,970
2012 pay 2013	7,348,600	145,036,200	152,384,800	1,181,160
2013 pay 2014	7,348,600	168,289,200	175,637,800	1,388,140
2014 pay 2015	7,348,600	191,542,300	198,890,900	1,603,310
2015 pay 2016	7,348,600	214,795,400	222,144,000	1,827,080
2016 pay 2017	8,671,300	242,069,700	250,741,000	1,837,260
2017 pay 2018	8,671,300	269,344,000	278,015,300	2,078,840
2018 pay 2019	8,671,300	296,618,300	305,289,600	2,330,230
2019 pay 2020	8,671,300	323,892,600	332,563,900	2,591,920
2020 pay 2021	8,671,300	351,166,900	359,838,200	2,864,390

- (1) Based on current net assessed value of the Annexation Area, as provided by City Officials and the Tippecanoe County Auditor's office. Based on historical data from the pay 1995 reassessment, it is assumed that reassessment will increase the City's net assessed value by 18% in 2011 pay 2012 and 2016 pay 2017.
- (2) Based on estimated schedule of build-out as provided by City representatives, which includes approximately 2,500 additional homes. It is assumed that 167 homes are added per year from 2006 to 2020 at an estimated NAV of \$118,000 prior to reassessment.
- (3) Calculated based in the total net assessed value in the annexation area divided by 100 and multiplied by the estimated property tax rate as shown on page 1.

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**CITY OF WEST LAFAYETTE, INDIANA**

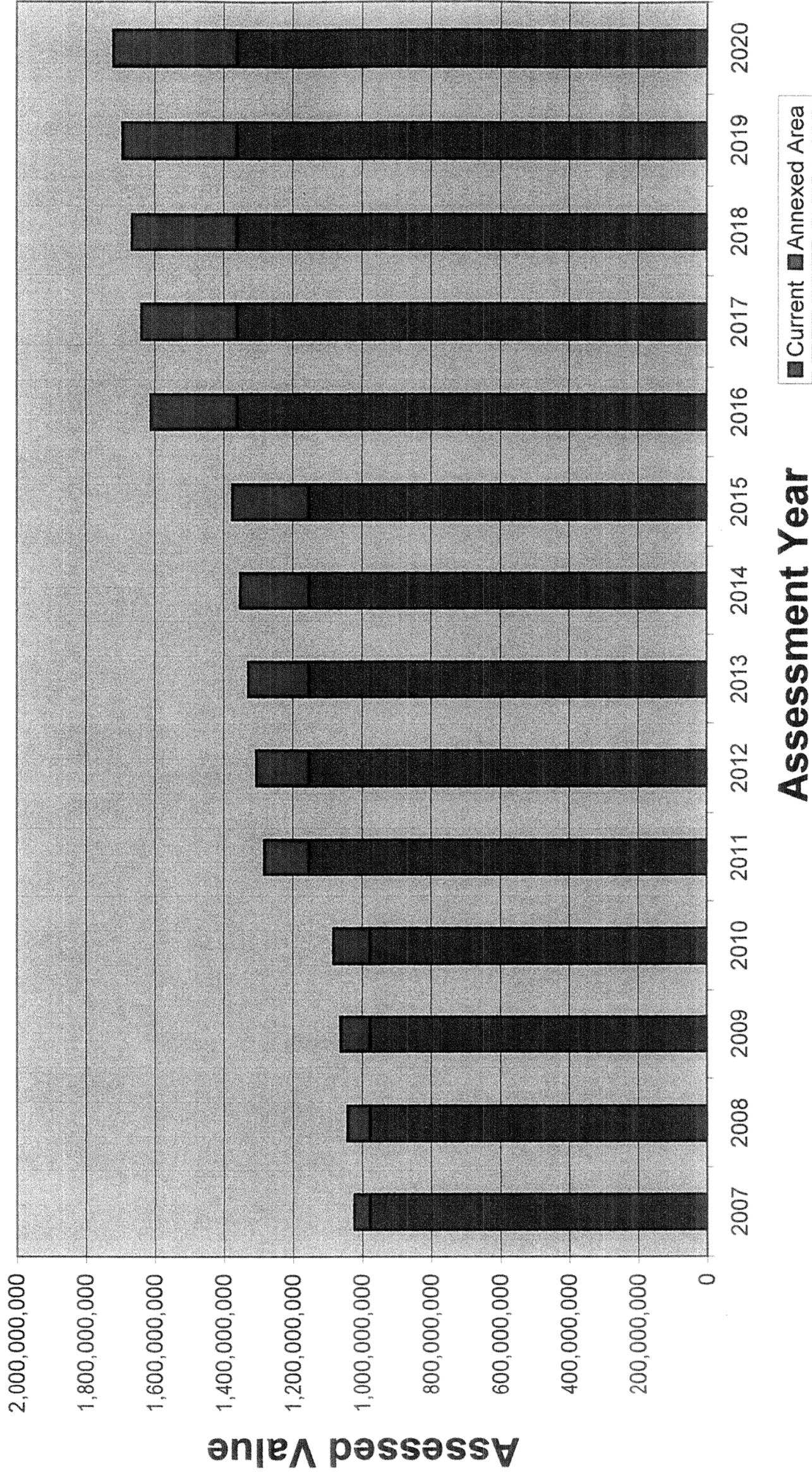
**ESTIMATED ANNUAL COSTS TO SERVE AREA**

<u>Assessment Year</u>	<u>Street Lighting</u> (1)	<u>Estimated Police Costs</u> (2)	<u>Estimated Fire Costs</u> (3)	<u>Estimated Street Costs</u> (4)	<u>Total Annual Expenses</u>
2005 pay 2006	N/A	N/A	N/A	N/A	N/A
2006 pay 2007	N/A	N/A	N/A	N/A	N/A
2007 pay 2008	\$ 2,322	N/A	N/A	N/A	\$ 2,322
2008 pay 2009	4,644	N/A	N/A	N/A	4,644
2009 pay 2010	6,966	\$ 98,000	\$ 68,000	\$ 100,000	272,966
2010 pay 2011	9,288	68,000	68,000	100,000	245,288
2011 pay 2012	11,610	166,000	136,000	100,000	413,610
2012 pay 2013	13,932	136,000	136,000	100,000	385,932
2013 pay 2014	16,254	234,000	204,000	150,000	604,254
2014 pay 2015	18,576	204,000	204,000	150,000	576,576
2015 pay 2016	20,898	302,000	272,000	150,000	744,898
2016 pay 2017	23,220	272,000	272,000	150,000	717,220
2017 pay 2018	25,542	370,000	340,000	200,000	935,542
2018 pay 2019	27,864	340,000	340,000	200,000	907,864
2019 pay 2020	30,186	340,000	408,000	200,000	978,186
2020 pay 2021	32,508	340,000	408,000	200,000	980,508

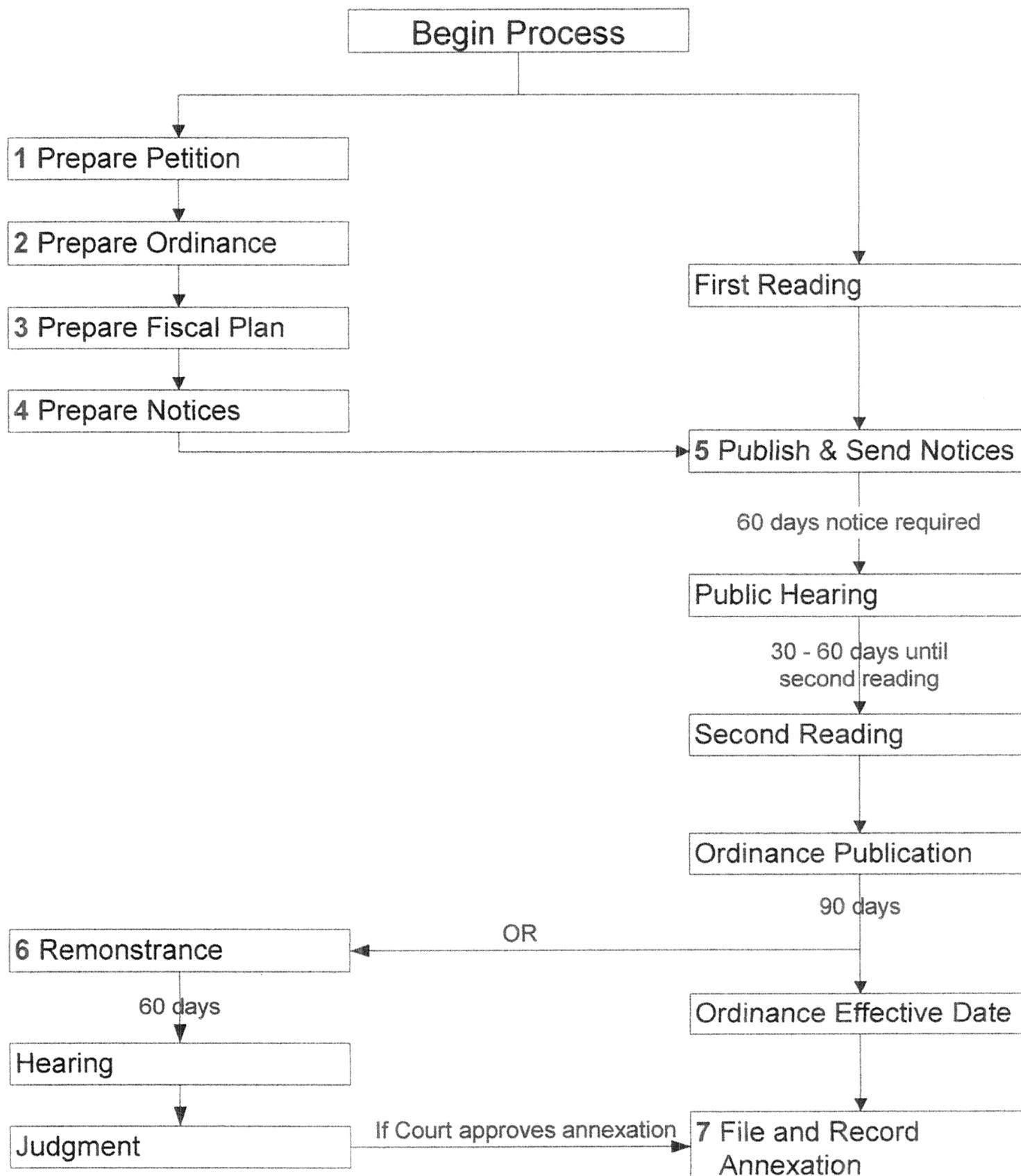
- (1) Assumes that the 300 additional street lights are added ratably over 14 years. The estimated monthly purchased power cost for each light is \$9.00.
- (2) Assumes that an additional police officer is hired every other year starting in 2009 and ending in 2017. Assumes that each officer's personnel costs are \$68,000 and each officer gets \$30,000 of equipment in their first year (car and misc.).
- (3) Assumes that an additional firefighter is hired every other year starting in 2009 and ending in 2019. Assumes that each firefighter's personnel costs are \$68,000.
- (4) Assumes that an additional employee is hired every four years starting in 2009 and ending in 2017. Also assumes equipments costs of \$50,000 per year.

Prepared by: UMBAUGH  
October 28, 2005

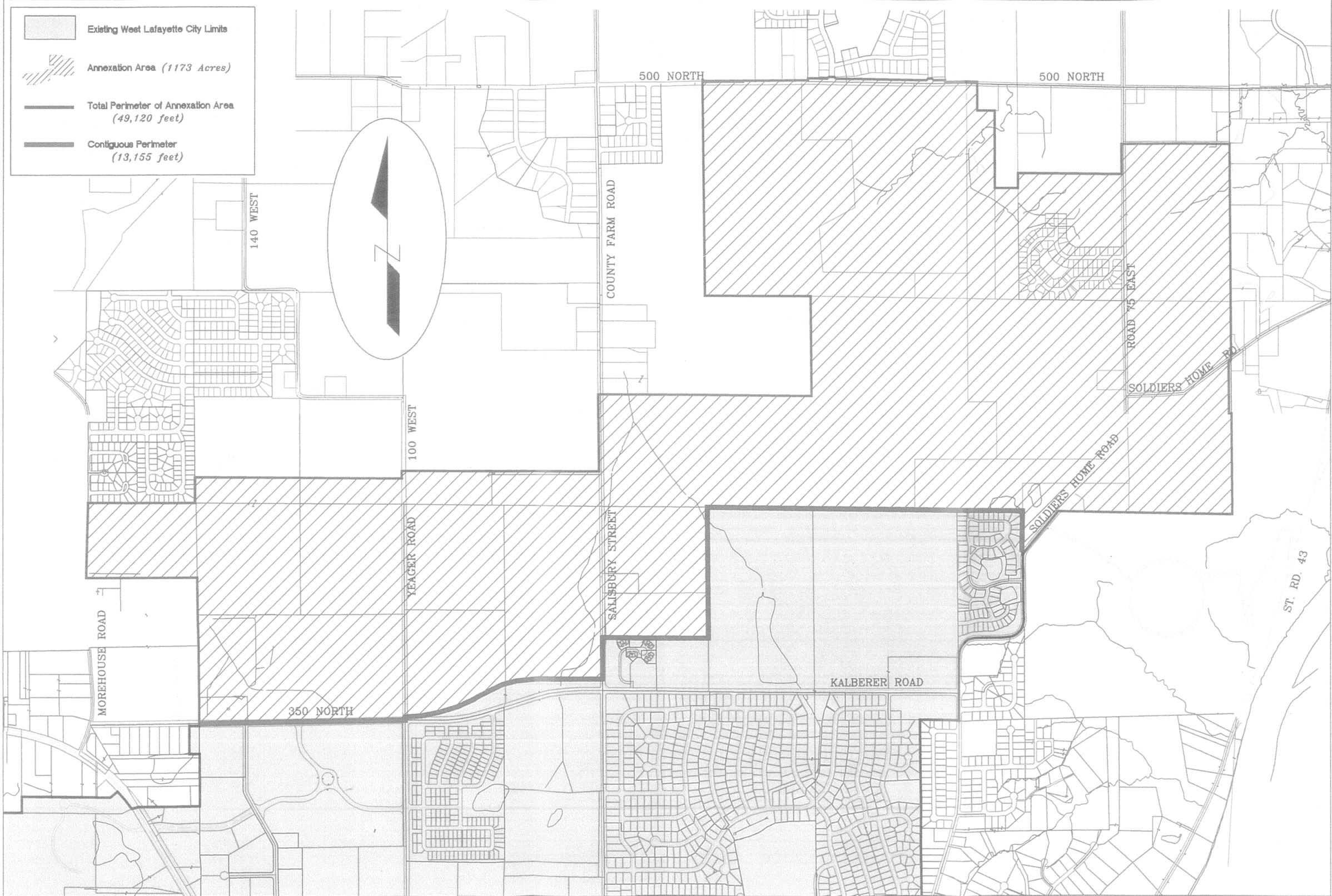
# Assessed Value Growth



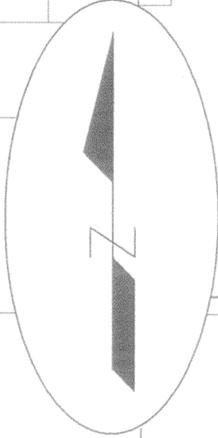
# Annexation Flowchart



# CITY OF WEST LAFAYETTE ~ 2005 ANNEXATION



- Existing West Lafayette City Limits
- Annexation Area (1173 Acres)
- Total Perimeter of Annexation Area (49,120 feet)
- Contiguous Perimeter (13,155 feet)



**Disclaimer:**  
 This drawing is for reference only. The lot lines in this drawing are just a representation of the boundaries. All engineering and survey data must be acquired through the original data stewards. This drawing is only to be used for review. The City of West Lafayette is not responsible for any errors or omissions in this drawing.