

**TOWN OF ST. JOHN, LAKE COUNTY, INDIANA  
RESOLUTION NO. 08-07-31**

**A RESOLUTION OF THE ST. JOHN TOWN COUNCIL TO APPROVE A FISCAL PLAN AND POLICY FOR THE ORGANIZATION AND EXTENSION OF SERVICES FOR THE PROPOSED ANNEXATION OF A PARCEL OF REAL PROPERTY TO THE TOWN OF ST. JOHN, LAKE COUNTY, INDIANA, AND ALL MATTERS RELATED THERETO.**

**WHEREAS**, the Town Council of the Town of St. John, Lake County, Indiana, is the duly elected legislative body of the Town of St. John, a unit of local government; and

**WHEREAS**, the Town Council of the Town of St. John, Lake County, Indiana, has received Petitions for Annexation from Dan R. Howes and Eva N. Howes, Husband and Wife; Neil Florek and Phyllis Bergiel, Husband and Wife; Leon Heldt, as Successor Trustee under the provisions of a Trust Agreement dated 6/11/96; Adolph DeGrauwe and Jeannne J. DeGrauwe, Husband and Wife; and Fern L. Buchmeier; One Hundred percent (100%) of the landowners, of certain contiguous territory to the existing municipal boundaries, as required by the provisions of I.C. §36-4-3-5.1, as amended from time to time; and

**WHEREAS**, the Town Council of the Town of St. John, Lake County, Indiana, has collectively reviewed the Petitions for Voluntary Annexation to the Town of St. John, and has been advised that it satisfies the requirements of the provisions of I.C. §36-4-3-5.1, as amended from time to time; and

**WHEREAS**, the Petitions for Voluntary Annexation to the Town of St. John collectively seek the annexation of the property described in the Fiscal Plan to the Town of St. John, Lake County, Indiana; and

**WHEREAS**, the Town Council of the Town of St. John, Lake County, Indiana, has determined that the Town is capable of providing all necessary and customary municipal services to the territory being requested for annexation; and

**WHEREAS**, the Town Council of the Town of St. John, Lake County, Indiana, has prepared a Fiscal Plan and Policy for the proposed territory under consideration, which said Fiscal Plan is attached hereto as "Exhibit A".

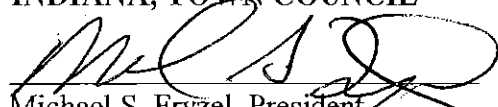
**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF ST. JOHN, LAKE COUNTY, INDIANA, AS FOLLOWS:**

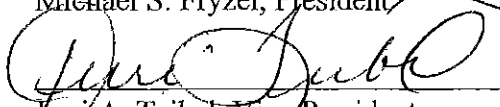
**SECTION ONE:** That the Town Council of the Town of St. John, Lake County, Indiana, hereby adopts the Fiscal Plan for the Proposed Town of St. John Annexation, marked and attached hereto as "Exhibit A", as part of the annexation of the subject territory and real estate

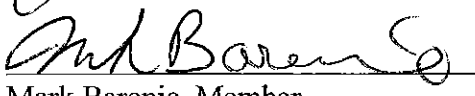
*Heldt, Howes, Florek-Bergiel, DeGrauwe, & Buchmeier Annexation*  
into the Town of St. John, as petitioned for by the Petitioners therefore.

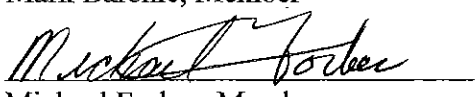
ALL OF WHICH IS RESOLVED, PASSED AND ADOPTED BY THE TOWN  
COUNCIL OF THE TOWN OF ST. JOHN, LAKE COUNTY, INDIANA, THIS 21  
DAY OF August, 2008.


TOWN OF ST. JOHN, LAKE COUNTY,  
INDIANA, TOWN COUNCIL

  
Michael S. Fryzel, President

  
Terri A. Teibel, Vice-President

  
Mark Barenie, Member

  
Michael Forbes, Member

  
Gregory J. Volk, Member

ATTEST:

  
Sherry P. Sury, Clerk-Treasurer

# EXHIBIT A



## FISCAL PLAN FOR THE ANNEXATION AREA (Heldt, Howes, Florek-Bergiel, DeGrauwe & Buchmeier Annexation Territory)

### Petitioners

Leon Heldt, as Successor Trustee under the Provisions of a Trust Agreement Date June 11, 1996;  
Dan R. Howes and Eva N. Howes, Husband and Wife;  
Neil Florek and Phyllis Bergiel, Husband and Wife;  
Adolph DeGrauwe and Jeanne J. DeGrauwe, Husband and Wife;  
Wallace A & Fern L. Buchmeier; and  
Fern L. Buchmeier

### Petition

Annexation of an area outside of but contiguous to  
The Town of St. John, Lake County, Indiana by  
100 percent of the real property owners  
In accordance with Indiana Code 36-4-3, more specifically Section 5.1

July 31, 2008

Prepared By:

*Cender & Company*  
LLC

6363 Broadway, Suite 117 • Merrillville, IN 46510  
Phone: 219-755-1500 Fax: 219-756-0555

**TOWN OF ST. JOHN  
ST. JOHN, INDIANA**

**Fiscal Plan for the Annexation Area  
(Heldt, Howes, Florek-Bergiel, DeGrauwe & Buchmeier Annexation Territory)**

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TOWN OF ST. JOHN  
ST. JOHN, INDIANA

Fiscal Plan for the Annexation Area  
(Heldt, Howes, Florek-Bergiel, DeGrauwe & Buchmeier Annexation Territory)

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**TOWN OF ST. JOHN  
ST. JOHN, INDIANA**

**Fiscal Plan for the Annexation Area  
(Heldt, Howes, Florek-Bergiel, DeGrauwe & Buchmeier Annexation Territory)**

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**I. INTRODUCTION**

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As it relates to the annexation of real property by municipal government, a fiscal plan is a document prepared for the purpose of disclosing anticipated revenue and expenditure impacts as a result of an annexation action by a municipal taxing unit's legislative body. A fiscal plan is designed to be a quasi-fiscal impact analysis which provides an assessment and quantification of current municipal revenues and expenditures based upon data collection, research and analysis and discussions with municipal department heads and utility representatives in order to determine unit costs for a certain level of service or a per capita multiplier which is then applied to an proposed annexation area's future real estate or land use development.

In general, a fiscal plan provides a municipal taxing unit's legislative body with the data and information necessary to determine the financial impacts of an annexation action for a certain territory such that the level of services provided to the proposed annexation area are equivalent or similar to the level of services to the other areas within the municipal taxing unit's corporate boundaries regardless of topography, patterns of land use or population density.

**II. FISCAL PLAN FOR THE ANNEXATION AREA**

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This Fiscal Plan for the Annexation Area (Heldt, Howes, Florek-Bergiel, DeGrauwe & Buchmeier Annexation Territory) (the "Fiscal Plan") has been prepared for the Town of St. John, Indiana (the "Town") Town Council to provide an assessment of the financial impacts of annexation of real property currently owned by the following individuals according to the most current records available in the Office of the Lake County Auditor:

- Leon Heldt, as Successor Trustee under the Provisions of a Trust Agreement Date June 11, 1996;
- Dan R. Howes and Eva N. Howes, Husband and Wife;
- Neil Florek and Phyllis Bergiel, Husband and Wife;
- Adolph DeGrauwe and Jeanne J. DeGrauwe, Husband and Wife;
- Wallace A. and Fern L. Buchmeier; and
- Fern L. Buchmeier

(hereinafter referred to as the "Petitioners") to meet the statutory requirements under Indiana Code (I.C.) 36-4-3 *et seq.*, as amended from time to time, (the "Act"), but more specifically Sections 3.1(d), Section 5.1, and Section 13.

The proposed annexation action is a voluntary annexation under IC 36-4-3-5.1, meaning the owners of the land located outside of but contiguous<sup>1</sup> to a municipality have filed a petition (as signed by 100 percent of the landowners that reside within the territory that is proposed to be annexed) with the legislative body of the municipality (the "Town Council") requesting an ordinance annexing the territory described in said petition. The annexation territory includes real properties as identified herein and public right-of-way along 101<sup>st</sup> Street and Calumet Avenue (the "Annexation Area").

This Fiscal Plan will describe basic data regarding the Annexation Area, as well as showing the following:

- The cost estimates of planned services to be furnished to the Annexed Area presented as itemized costs for each municipal department or agency [I.C.36-4-3-13(d)(1)];

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<sup>1</sup> Reference Indiana Code 36-4-3-1.5 for contiguity requirements.

- The method(s) of financing the planned services explaining how specific and detailed expenses will be funded and must indicate the taxes, grants, and other funding to be utilized [I.C.36-4-3-13(d)(2)];
- The plan for organization and extension of services detailing the specific services that will be provided and the dates the services will begin [I.C.36-4-3-13(d)(3)];
- The planned services of a non-capital nature (including police protection, fire protection, street and road maintenance, and other non-capital nature services normally provided within the corporate boundaries) will be provided to the Annexation Area within one (1) year after the effective date after the annexation and that said services of a non-capital nature 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; and
- The services of a capital improvement nature (including right-of-way and street construction, street lighting, water facilities, sanitary sewer facilities, and stormwater drainage facilities) will be provided to the Annexation Area within three (3) years after the effective date of the annexation ordinance 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.

The itemized cost estimates of the planned services to be furnished (both of a capital and non-capital nature), methods of financing, and the plan for the organization and extension of services to the Annexation Area are fully discussed herein.

### III. GENERAL INFORMATION

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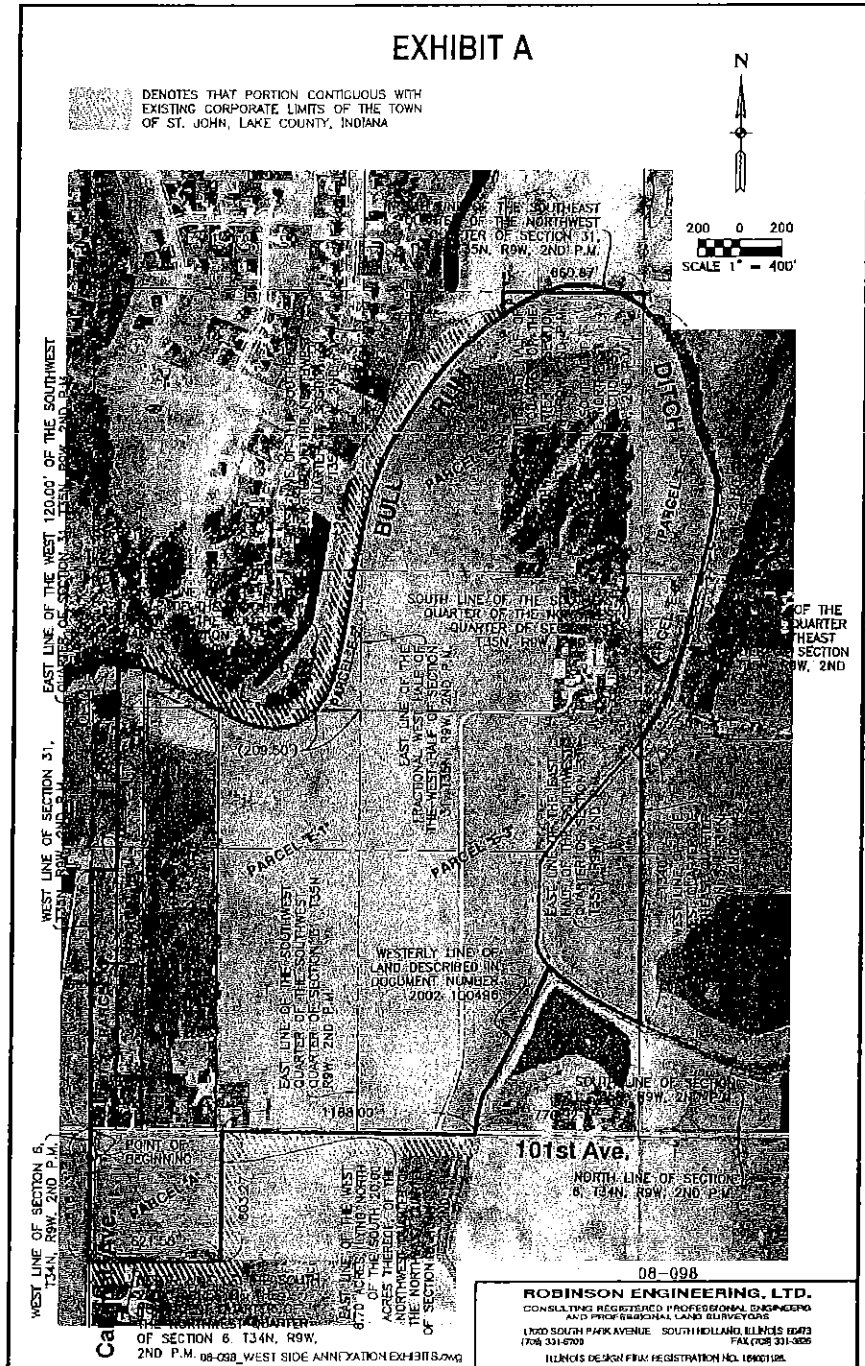
#### Annexation Area Boundary Description

The Annexation Area is generally located at the intersection of 101<sup>st</sup> Street and Calumet Avenue that part of the Northwest Quarter of the Northwest Quarter of Section 6, Township 34 North, Range 9 West of the Second Principal Meridian, Lake County, Indiana, together with a part of the South Half of Section 31, Township 35 North, Range 9 West of the Second Principal Meridian, Lake County, Indiana, as shown in **EXHIBIT A** and being more particularly described as follows:

Beginning at the northwest corner of the Northwest Quarter of the Northwest Quarter of said Section 6; thence South 00 degrees 03 minutes 19 seconds West, along the west line of said Northwest Quarter of the Northwest Quarter, 616.13 feet, to the north line of the south 20.00 acres of said Northwest Quarter of the Northwest Quarter; thence North 89 degrees 41 minutes 28 seconds East, along said north line, 621.58 feet, to the east line of the west 8.7 acres, lying north of the south 20.00 acres thereof, of said Northwest Quarter of the Northwest Quarter; thence North 00 degrees 03 minutes 19 seconds East, along said east line, 603.27 feet, to the north line of said Northwest Quarter of the Northwest Quarter; thence South 89 degrees 07 minutes 22 seconds East, along said north line, 1188.00 feet, to the westerly line of parcel of land described in Document Number 2002 100496, in the Office of the Lake County, Indiana Recorder, the same being the centerline of a ditch and a point 770.92 feet, as measured along the south line of the Southwest Quarter of said Section 31, west of the southeast corner thereof; thence northerly, northeasterly and southeasterly, along the centerline of said ditch, the centerline of Bull Run Ditch and the westerly, northwesterly and northeasterly lines of parcel of land described in Document Number 2002 100496, in the Office of the Lake County, Indiana Recorder, 1360 feet, to the east line of the Southwest Quarter of said Section 31; thence North 00 degrees 11 minutes 54 seconds West, along said east line, 1340 feet to the centerline of Bull Run Ditch; thence northeasterly, northerly, and northwesterly along said centerline, 2182 feet to the east line of the Northwest Quarter of said Section 31; thence North 00 degrees 11 minutes 54 seconds West, along said east line, 74 feet, to the north line of the Southeast Quarter of the Northwest Quarter of said Section 31; thence North 89 degrees 12 minutes 06 seconds West, along said north line, 660.87 feet, to the west line of the East Half of the Southeast Quarter of the Northwest Quarter of said Section 31; thence South 00 degrees 09 minutes 10 seconds East, along said west line, 108 feet, to the centerline of Bull Run Ditch; thence southwesterly, southerly, southwesterly, westerly and northwesterly along said centerline,

Fiscal Plan for the Annexation Area  
 (Heldt, Howes, Florek-Bergiel, DeGrauwe & Buchmeier Annexation Territory)

2615 feet, to the west line of the east 30 acres of the South Half of the Northwest Quarter of the Southwest Quarter and the Southwest Quarter of the Southwest Quarter of said Section 31; thence North 00 degrees 06 minutes 23 seconds West, along said west line, 6 feet, to the north line of the South Half of the Northwest Quarter of the Southwest Quarter of said Section 31; thence North 89 degrees 09 minutes 44 seconds West, along said north line, 10 feet, to the centerline of Bull Run Ditch; thence northwesterly, along said centerline, 521 feet, to the east line of the west 120.00 feet of the Southwest Quarter of said Section 31; thence South 00 degrees 14 minutes 56 seconds East, along said east line, 973 feet, to the north line of Lot 1 in Brannon's Addition (being a subdivision of part of the Southwest Quarter of Section 31, Township 35 North, Range 9 West of the Second Principal Meridian, Lake County, Indiana, as per plat thereof recorded September 9, 1985, Plat Book 60, Page 6, Office of the Lake County, Indiana Recorder); thence North 89 degrees 07 minutes 22 seconds West, along said north line, 120.00 feet, to the west line of said Lot 1 and the west line of the Southwest Quarter of said Section 31; thence South 00 degrees 14 minutes 56 seconds East, along said west line, 1214.64 feet, to the Point of Beginning, containing 186 acres (8,110,135 square feet) more or less.





The Annexation Area is further described as follows based upon those real property (key) numbers within the Annexation Area and their legal descriptions:

1. Real Property (Key) Number 05-06-0004-0001  
Leon Heldt, as Successor Trustee under the Provisions of a Trust Agreement Date June 11, 1996  
Common Address: 10201 Calumet Avenue  
W. 8.7 Ac of NW ¼ NW ¼ S. 6 T. 34 R. 9 8.7 Ac<sup>2</sup>.
2. Real Property (Key) Number 09-11-0250-0001  
Dan R. Howes and Eva N. Howes  
Common Address: 14382 W. 101<sup>st</sup> Street  
Brannon's Addition Lot 1<sup>3</sup> (3.31 Ac).
3. Real Property (Key) Number 09-11-0024-0026  
Neil Florek and Phyllis Bergiel  
Common Address: 14350 W. 101<sup>st</sup> Street  
Pt. W. ½ SW. S. 31 T. 35 R. 9 5.999 Ac. except S. 16.5 ft.<sup>4</sup>.
4. Real Property (Key) Number 09-11-0024-0013  
Adolph DeGrauwe and Jeanne J. DeGrauwe  
Common Address: 14310 W. 101<sup>st</sup> Street  
N. ½ NW. SW. LY'G S. of ditch except W. 242 ft. S. 31 T. 35 R. 9 .138 Ac<sup>5</sup>.
5. Real Property (Key) Number 09-11-0024-0014  
Adolph DeGrauwe and Jeanne J. DeGrauwe  
Common Address: 14310 W. 101<sup>st</sup> Street  
S. Pt. W. ½ SW. except W. 242 ft. of N. 560 ft. & Ex. W. 242 ft. of S. 1214.64 ft. S. 31 T. 35 R. 9  
15.601 Ac<sup>6</sup>.
6. Real Property (Key) Number 09-11-0024-0006  
Fern L. Buchmeier  
Common Address: 13650 W. 101<sup>st</sup> Street  
SE. NW. S. 31 T. 35 R. 9 32.786 Ac<sup>7</sup>.
7. Real Property (Key) Number 09-11-0024-0008  
Wallace A. & Fern L. Buchmeier  
Common Address: 13650 W. 101<sup>st</sup> Street  
SW. ¼ NE ¼ & NW. ¼ SE. 1/4 S. 31 T. 35 R. 9 ly'g W. of creek 10.336 Ac<sup>8</sup>.

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<sup>2</sup> SOURCE: Office of the Lake County Auditor. Real Property Maintenance Report for Lake County 2007 Pay 2008.

<sup>3</sup> SOURCE: Office of the Lake County Auditor. Real Property Maintenance Report for Lake County 2007 Pay 2008.

<sup>4</sup> SOURCE: Office of the Lake County Auditor. Real Property Maintenance Report for Lake County 2007 Pay 2008.

<sup>5</sup> SOURCE: Office of the Lake County Auditor. Real Property Maintenance Report for Lake County 2007 Pay 2008.

<sup>6</sup> SOURCE: Office of the Lake County Auditor. Real Property Maintenance Report for Lake County 2007 Pay 2008.

<sup>7</sup> SOURCE: Office of the Lake County Auditor. Real Property Maintenance Report for Lake County 2007 Pay 2008.

<sup>8</sup> SOURCE: Office of the Lake County Auditor. Real Property Maintenance Report for Lake County 2007 Pay 2008.

8. Real Property (Key) Number 09-11-0024-0016  
Wallace A. & Fern L. Buchmeier  
Common Address: 101<sup>st</sup> Street 13000-14000  
Pt. S. side SW. SW. S. 31 T. 35 R. 9 .5A<sup>9</sup>.
9. Real Property (Key) Number 09-11-0024-0020  
Wallace A. & Fern L. Buchmeier  
Common Address: 13650 W. 101<sup>st</sup> Street  
Pt. of frac. W. 2. W. 2. ly'g E. of center line of Bull Run Ditch S. 31 T. 35 R. 9 2.095 Ac. M-L<sup>10</sup>.
10. Real Property (Key) Number 09-11-0024-0022  
Fern L. Buchmeier  
Common Address: 13650 W. 101<sup>st</sup> Street  
E. 30 Ac S ½ NW SE ex. pt. N. of ditch & SW SW ex strip 1 rod on S. & E ½ SW ex. E. 408.50 fo S. 200 ft.  
& ex. W. 160 of S. 230 ft. S. 31 T. 35 R. 9 106.687 Ac<sup>11</sup>.

#### Contiguous Territory Determination

In accordance with I.C. 36-4-3-1.5, territory sought to be annexed may be considered "contiguous" only if at least one-eighth (1/8) or 12.50 percent of the Aggregate External Boundary (or more than 1,776.63 feet) of the territory coincides with the boundaries of the annexing municipality. The Aggregate External Boundary (total perimeter) of the Annexation Area is 14,213 feet. The Contiguous Perimeter with the Town corporate limits is 5,564.85 feet, more or less (or 39.15% of the Aggregate External Boundary). More than one-eighth of the Aggregate External Boundary is contiguous with the Town corporate limits; therefore the Contiguous Territory Determination test is satisfied. Refer to **TABLE 1** (page 23) for detail and calculation of test determination. Boundary description and survey distances were provided by Robinson Engineering (South Holland, IL), as based upon legal descriptions and aerial photography.

#### Annexation Area – Current Land Usage, Property Assessment Classification and Zoning

The Annexation Area is predominantly undeveloped and consists of agriculturally classified lands with dwelling units and ancillary agricultural structures. Below is a description of each real property land use classification from current records provided by the Office of the Lake County Auditor.

1. Real Property (Key) Number 05-06-0004-0001  
Leon Heldt, as Successor Trustee under the Provisions of a Trust Agreement Date June 11, 1996  
Property Assessment Classification: 100 Agricultural-Vacant Lot  
Current Zoning<sup>12</sup>: Predominantly A-1 (Agricultural Zone) with  
C-1 (Floodway Zone) and C-2 (Floodway Fringe Zone)
2. Real Property (Key) Number 09-11-0250-0001  
Dan R. Howes and Eva N. Howes  
Property Assessment Classification: 540 Mobile/Mfg. Home Platted  
Current Zoning<sup>13</sup>: A-1 (Agricultural Zone)

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<sup>9</sup> SOURCE: Office of the Lake County Auditor. Real Property Maintenance Report for Lake County 2007 Pay 2008.

<sup>10</sup> SOURCE: Office of the Lake County Auditor. Real Property Maintenance Report for Lake County 2007 Pay 2008.

<sup>11</sup> SOURCE: Office of the Lake County Auditor. Real Property Maintenance Report for Lake County 2007 Pay 2008.

<sup>12</sup> SOURCE: Unincorporated Lake County, Indiana Ordinance No. II adopted April 15, 1957 as amended through May 8, 2001 and maps. Office of Lake County Planning & Building Department: Bob Bauer, Code Enforcement Officer.

<sup>13</sup> SOURCE: Unincorporated Lake County, Indiana Ordinance No. II adopted April 15, 1957 as amended through May 8, 2001 and maps. Office of Lake County Planning & Building Department: Bob Bauer, Code Enforcement Officer.

3. Real Property (Key) Number 09-11-0024-0026  
Neil Florek and Phyllis Bergiel  
Property Assessment Classification: 101 Cash Grain/General Farm  
Current Zoning<sup>14</sup>: A-1 (Agricultural Zone)
4. Real Property (Key) Number 09-11-0024-0013  
Adolph DeGrauwe and Jeanne J. DeGrauwe  
Property Assessment Classification: 501 Unplatted 9-9.99 Acres  
Current Zoning<sup>15</sup>: A-1 (Agricultural Zone)
5. Real Property (Key) Number 09-11-0024-0014  
Adolph DeGrauwe and Jeanne J. DeGrauwe  
Property Assessment Classification: 101 Cash Grain/General Farm  
Current Zoning<sup>16</sup>: A-1 (Agricultural Zone)
6. Real Property (Key) Number 09-11-0024-0006  
Fern L. Buchmeier  
Property Assessment Classification: 101 Cash Grain/General Farm  
Current Zoning<sup>17</sup>: Predominantly A-1 (Agricultural Zone) with  
C-1 (Floodway Zone) and C-2 (Floodway Fringe Zone)
7. Real Property (Key) Number 09-11-0024-0008  
Wallace A. & Fern L. Buchmeier  
Property Assessment Classification: 101 Cash Grain/General Farm  
Current Zoning<sup>18</sup>: Predominantly A-1 (Agricultural Zone) with  
C-1 (Floodway Zone) and C-2 (Floodway Fringe Zone)
8. Real Property (Key) Number 09-11-0024-0016  
Wallace A. & Fern L. Buchmeier  
Property Assessment Classification: 501 Residential Vacant 0-9.99 Unplatted  
Current Zoning<sup>19</sup>: Predominantly A-1 (Agricultural Zone) with  
C-1 (Floodway Zone) and C-2 (Floodway Fringe Zone)
9. Real Property (Key) Number 09-11-0024-0020  
Wallace A. & Fern L. Buchmeier  
Property Assessment Classification: 101 Cash Grain/General Farm  
Current Zoning<sup>20</sup>: Predominantly A-1 (Agricultural Zone) with  
C-1 (Floodway Zone) and C-2 (Floodway Fringe Zone)

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<sup>14</sup> SOURCE: Unincorporated Lake County, Indiana Ordinance No. II adopted April 15, 1957 as amended through May 8, 2001 and maps. Office of Lake County Planning & Building Department: Bob Bauer, Code Enforcement Officer.

<sup>15</sup> SOURCE: Unincorporated Lake County, Indiana Ordinance No. II adopted April 15, 1957 as amended through May 8, 2001 and maps. Office of Lake County Planning & Building Department: Bob Bauer, Code Enforcement Officer.

<sup>16</sup> SOURCE: Unincorporated Lake County, Indiana Ordinance No. II adopted April 15, 1957 as amended through May 8, 2001 and maps. Office of Lake County Planning & Building Department: Bob Bauer, Code Enforcement Officer.

<sup>17</sup> SOURCE: Unincorporated Lake County, Indiana Ordinance No. II adopted April 15, 1957 as amended through May 8, 2001 and maps. Office of Lake County Planning & Building Department: Bob Bauer, Code Enforcement Officer.

<sup>18</sup> SOURCE: Unincorporated Lake County, Indiana Ordinance No. II adopted April 15, 1957 as amended through May 8, 2001 and maps. Office of Lake County Planning & Building Department: Bob Bauer, Code Enforcement Officer.

<sup>19</sup> SOURCE: Unincorporated Lake County, Indiana Ordinance No. II adopted April 15, 1957 as amended through May 8, 2001 and maps. Office of Lake County Planning & Building Department: Bob Bauer, Code Enforcement Officer.

<sup>20</sup> SOURCE: Unincorporated Lake County, Indiana Ordinance No. II adopted April 15, 1957 as amended through May 8, 2001 and maps. Office of Lake County Planning & Building Department: Bob Bauer, Code Enforcement Officer.

10. Real Property (Key) Number 09-11-0024-0022  
Fern L. Buchmeier  
Property Assessment Classification: 101 Cash Grain/General Farm  
Current Zoning<sup>21</sup>: Predominantly A-1 (Agricultural Zone) with  
C-1 (Floodway Zone) and C-2 (Floodway Fringe Zone)

The Petitioners have not submitted plans to the Town to develop the Annexation Area, to construct any structures or to invest in real property improvements. Therefore at the time this Fiscal Plan was prepared, no new development or investment is anticipated within the Annexation Area during the five-year period of this Fiscal Plan.

Proposed Zoning of the Annexation Area (St. John, Indiana)

The proposed zoning classification requested under Section 24 of the General Ordinances of the Town titled the Zoning Ordinance<sup>22</sup> for the Town of St. John, Indiana for the Annexation Area is predominantly Open Space (O.S.) District (Article V: Section 24-71 and includes Highway Commercial (B-3) District (Article XII: Section 24-141).

The Petitioners, or their successors, individually may further petition the Town's Plan Commission to rezone the Annexation Area to accommodate anticipated or projected real property development. This Fiscal Plan has been prepared based upon the proposed zoning classifications identified. Any change in the zoning classification during the five-year period of this Fiscal Plan will impact the calculations provided in this Fiscal Plan, which may be material.

The Town Council has determined that the following zoning classifications for each parcel accommodate the Petitioners' voluntary annexation request conditions as well as future development of the Annexation Area.

1. Real Property (Key) Number 05-06-0004-0001  
Leon Heldt, as Successor Trustee under the Provisions of a Trust Agreement Date June 11, 1996  
Proposed Zoning: Highway Commercial (B-3) District
2. Real Property (Key) Number 09-11-0250-0001  
Dan R. Howes and Eva N. Howes  
Proposed Zoning: Open Space (O.S.) District
3. Real Property (Key) Number 09-11-0024-0026  
Neil Florek and Phyllis Bergiel  
Proposed Zoning: Open Space (O.S.) District
4. Real Property (Key) Number 09-11-0024-0013  
Adolph DeGrauwe and Jeanne J. DeGrauwe  
Proposed Zoning: Open Space (O.S.) District
5. Real Property (Key) Number 09-11-0024-0014  
Adolph DeGrauwe and Jeanne J. DeGrauwe  
Proposed Zoning: Open Space (O.S.) District
6. Real Property (Key) Number 09-11-0024-0006  
Fern L. Buchmeier  
Proposed Zoning: Open Space (O.S.) District

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<sup>21</sup> **SOURCE:** Unincorporated Lake County, Indiana Ordinance No. 11 adopted April 15, 1957 as amended through May 8, 2001 and maps. Office of Lake County Planning & Building Department: Bob Bauer, Code Enforcement Officer.

<sup>22</sup> **SOURCE:** St. John Town Code. Chapter 24 titled Zoning Ordinance, Ordinance No. 841 adopted July 7, 1990, as amended.

7. Real Property (Key) Number 09-11-0024-0008  
 Wallace A. & Fern L. Buchmeier  
 Proposed Zoning: Open Space (O.S.) District
8. Real Property (Key) Number 09-11-0024-0016  
 Wallace A. & Fern L. Buchmeier  
 Proposed Zoning: Open Space (O.S.) District
9. Real Property (Key) Number 09-11-0024-0020  
 Wallace A. & Fern L. Buchmeier  
 Proposed Zoning: Open Space (O.S.) District

Notwithstanding certain provisions of the Town and showing deference and regard to: (i) the Comprehensive Plan for the Town (2004); (ii) the Water Distribution Master Plan (June 2001); (iii) the Sanitary Sewer Master Plan (February 2001); (iv) current conditions and the character of current structures and uses, including the location of the Annexation Area in the Town; (v) the most desirable land use for which real property may be developed in the future; (vi) the conservation of property values throughout the jurisdiction; and (vii) responsible, efficient and feasible development and growth when determining annexation proposal on a case-by-case basis, the Town's Common Council finds that the zoning classifications as identified above meet the policy and development standards and are in the best interest of the Town. The Town Council further finds that the above zoning classification assignments incorporates zoning and development conditions such that the annexation is equitable to the real property owners and residents of the Town and the Annexation Area.

Estimated Population and Density of the Annexation Area

The estimated population of Town as of July 1, 2006 was 11,710, a 39.70 percent increase since April 1, 2000 (the 2000 Census date). Refer to **TABLE 2** (page 24) for a detail of Town population estimates.

The Annexation Area is estimated to have a population of eight persons upon annexation by the Town. The population is not anticipated to increase over the five-year period of this Fiscal Plan (see **TABLE 3**). The density ratio is estimated to be 0.043 persons per acre (8 persons divided by 186 acres).

**TABLE 3: Estimated Annexation Area Population (Increases by Year)**

Annexation Area	Estimated Population, Increases by Year					Totals
	2010 <sup>(a)</sup> Year 1	2011 Year 2	2012 Year 3	2013 Year 4	2014 Year 5	
Heldt, Howes, Florek-Bergiel, DeGrauwe & Buchmeier Annexation Territory	8	0	0	0	0	8

(a) The next decennial census is scheduled for 2010 and is anticipated to be completed in April 2011.

Current and Estimated Assessed Valuation of the Annexation Area

The current (as of March 1, 2006<sup>23</sup>) gross assessed valuation of the Annexation is \$903,000 and the net assessed valuation of the Annexation Area is \$714,000 based upon data collected at the Office of the Lake County Auditor. **TABLE 4** (page 25) shows the current assessed valuation of the Annexation Area by parcel. Reference subsequent sub-tables **TABLE 7-1** through **TABLE 7-7** (pages 31 through 37) which provide further detail for each subsequent year through 2013 Payable 2014 (or Year 5 of this Fiscal Plan period) for estimated assessed valuations.

<sup>23</sup> The most current assessment data available is for the March 1, 2006 as a result in a delay of certified assessed valuations in Lake County, Indiana from the application of state required trending of assessed valuations for the March 1, 2006 assessment date.



### Current Comprehensive Plan (Lake County, IN)

The Lake County Comprehensive Plan for Unincorporated Lake County, Indiana (December 16, 1996) serves as a general framework for guiding the future development of Lake County; coordinating with the individual municipalities, but focusing its primary attention on the unincorporated areas for long-term planning. A Study Area Profile (SWOT analysis) – Development Patterns places the Annexation Area within the Hanover, St. John Center Development Environment. "This environment is defined by the effects of rapid growth over the last several decades. Long the focus of suburban growth in the county (Lake County), this area has numerous subdivisions and strip commercial centers. It is characterized by storm water drainage problems and road congestion that detract from the community's quality of life. Future land use controls in this area need to focus on lessening any additional strain on the infrastructure and reducing current shortcomings."<sup>24</sup>

Urban sprawl and growth management are current planning issues many rural and semi-rural communities are addressing in order to manage overall land use consumption consistent with proper fiscal planning to insure that community services and infrastructure are in place to meet the anticipated land use demands. The Lake County Comprehensive Plan addresses growth management in the following policy manner:

*"Growth management is most obviously an element of land use, but also is a part of all policy areas, especially the environment, economic development, infrastructure, and transportation. For the maintenance of Lake County's quality of life, programs in each of these areas need to include realistic techniques for growth management. In the case of land use, this would include the establishment of development target areas for guiding development to where it is most appropriate. Environmental policy in these target areas would be used to protect sensitive natural features and public service programs and infrastructure would be developed to anticipate growth. Establishing growth management as a primary goal sets a basis for directing future economic development and land use while preparing public and social services and infrastructure to accommodate change."<sup>25</sup>*

*"Perhaps most important in the planning of the future of Lake County will be its ability to adapt to existing development pressures. Crucial to this planning will be the county's ability to focus development within designated Land Use Target Areas."<sup>26</sup>*

The current Lake County, Indiana *Land Use Target Areas* (L.U.T.A.) classification for the Annexation Area is "Park and Preserves."<sup>27</sup> According to L.U.T.A., "Target areas represent the most appropriate locations sensitive to existing natural systems, road and infrastructure capacities, and existing development patterns." The plan states "These areas are similar to conservancy areas, and responsive to recommendations in the [Lake County, Indiana] Parks and Open Space Master Plan." "Conservancy target areas are based on the flood plain zones as described in the [Lake] county ordinances and portrayed on the [Lake] county map. Due to periodic flooding, these areas are reserved for agriculture, recreation and limited development as described by the Lake County zoning ordinance."<sup>28</sup> The Annexation is located along 101<sup>st</sup> Street, a major collector/arterial road in Lake County, Indiana, and tangential to and contiguous with lands currently developed as subdivided land for residential purposes. It must be noted that the Bull Run Ditch traverses the Annexation Area as its north boundary for which land development may impact current stormwater run-off and increase the potential for floodplain if measures are not taken or implemented to mitigate floodplain run-off issues.

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<sup>24</sup> SOURCE: Lake County Comprehensive Plan for Unincorporated Lake County, Indiana: Study Area Profile-Community Participation. P. 31.

<sup>25</sup> SOURCE: Lake County Comprehensive Plan for Unincorporated Lake County, Indiana: Community Goals – Growth Management. Page 42.

<sup>26</sup> SOURCE: Lake County Comprehensive Plan for Unincorporated Lake County, Indiana: The Near Future. Page 137.

<sup>27</sup> SOURCE: Lake County Comprehensive Plan for Unincorporated Lake County, Indiana. Pages 52 and 53.

<sup>28</sup> SOURCE: Lake County Comprehensive Plan for Unincorporated Lake County, Indiana. L.U.T.A.–Land-Use Target Areas. Pages 52 and 53.

Therefore, it may be determined that the proposed annexation and its zoning for the Annexation Area is an efficient and effective planning policy implementation of the current Lake County Comprehensive Plan; in that, it is the logical development of land adjacent to the Town's corporate limits, the existence of recently (improved) residential subdivisions and construction adjacent to Annexation Area (Bramblewood on the north, Saddle Creek on the east) which is located within the Town corporate boundaries in addition to the proposed Emerald Crossing on the west along 101<sup>st</sup> Street confirms urban land development growth west to the Indiana/Illinois State Line. In addition, the development of the Annexation Area addresses current land use residential development trends in St. John Township and the Town without "leap-frog" development occurring.

#### Current Comprehensive Plan (St. John, Indiana)

The current Town Comprehensive Plan (2004) provides a guide to land use needs and development patterns as a sound basis for healthy, long-range, and urban growth within the existing Town corporate limits, as of the time of its preparation. The Annexation Area and a discussion of future Town growth is included in Phase 1 of the Town's annexation (growth) policy between years 2000 and 2020. Reference: Comprehensive Plan, Part 3: Accommodating the Projected Growth of St. John (page 19 -22) and Figure 3.06 (page 22) which shows the three phases for expansion of the annexation planning areas that corresponds to population growth projects; current Town boundaries; utility and service (water, sanitary and service) boundaries; school district boundaries; neighboring municipal boundaries and the Indiana/Illinois State Line.

#### Proposed Municipal Legislative District (St. John, Indiana)

The Annexation Area is proposed to be assigned to the Second (2nd) Town Council Ward, subject to any later statutorily-required redistricting of the Town council wards.

#### "Needed and Can Be Used" Determination

In accordance with I.C. 36-4-3-13(c)(2), the requirements of the subsection are met if the evidence established that: (a) the Annexation Area is contiguous (refer to Contiguous Territory Determination) and (b) that the territory sought to be annexed is needed and can be used by the municipality for its development in the reasonably near future. The issue of need with respect to the Town is interpreted broadly as it relates to this proposed annexation action. There are several factors which affirm the Town's need and use for the Annexation Area which are stated as follows:

1. The current Comprehensive Plan for Lake County, Indiana provides for growth management policies for areas such as the Annexation Area. Through growth management, the Comprehensive Plan sets the foundation for: (i) directing future economic development and land use and (ii) the preparation of public and social services and infrastructure to accommodate change and its ability to adapt to existing development pressures.
2. The current Comprehensive Plan for the Town of St. John anticipates annexation of the Annexation Area under Part 3: Accommodating the Projected Growth of St. John (pages 18-22) and identify the Annexation Area as within the "Utility & Service Boundary" of the Town, more specifically "Phase I-Utility Boundary" projected for growth between 2000 and 2020.
3. The Water Distribution Master Plan (June 2001) identifies the Annexation Area as within the Town of St. John's Water Utility Service Area (Figure 2-1: Service Area Map).
4. The Sanitary Sewer Master Plan (February 2001) identifies the Annexation Area as within the Town of St. John's Sanitary Sewer Service Area (Figure 2-1: Service Area Map).
5. The existence of recently (improved) residential subdivisions and construction adjacent to Annexation Area (Bramblewood on the north, Saddle Creek on the east) which is located within the Town corporate boundaries in addition to the proposed Emerald Crossing on the west along 101<sup>st</sup> Street confirms urban land development growth west to the Indiana/Illinois State Line.

6. If developed under Lake County, Indiana's L.U.T.A. and zoning ordinance, the Annexation Area would directly impact the Town as a result of increased population, traffic, public safety response (police and fire protection services), recreational and park department program usage, consumers to the Town's business district, etc.

This Fiscal Plan makes a determination that the Annexation Area is "needed and can be used by the municipality (the Town) for its development in the reasonably near future" for the following reasons:

1. The annexation action would be reasonable for community and economic development that is contiguous to the Town.
2. The Town currently provides de facto services to the Annexation Area. For example, fire protection (the St. John Volunteer Fire Department) is provided under an interlocal agreement with adjacent municipal fire departments and several Town parks and facilities are easily accessible to the Annexation Area.
3. The Annexation Area is needed to provide adequate and reasonable Town services to future development along 101<sup>st</sup> Street as well as south of 101<sup>st</sup> Street due to recent land use and urban development growth patterns.
4. The annexation action would allow for the Town to regulate, monitor and control development of the Annexation Area consistent with the Town's current comprehensive planning, zoning and building standards, regulations and requirements.

Therefore, if annexation action is not taken, the Town would not realize revenue benefits from the development of the Annexation Area for which Town services and Town public lands may be utilized without a means of recovering said costs and expenses to the Town and the owners of real property would not be able to benefit from Town and utility services.

#### IV. SUMMARY OF ANNEXATION AREA REVENUES AND COSTS

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The estimated annual (recurring) and one-time (non-recurring) revenues anticipated for distribution and collection to the Town as a result of the annexation of the Annexation Area are based upon an analysis of the Town's budgets and on current levels of revenues, as adjusted for the anticipated Annexation Area impacts. The estimated non-capital (recurring) and capital (non-recurring) costs as based upon an analysis of the Town's budgets, department expenditures and/or estimates provided by the various municipal departments, as determined from current levels of service available to areas within the Town's current municipal boundaries. With regard to the provision of service delivery to the Annexation Area, whether of a non-capital or a capital nature, each service will be provided to the Annexation Area in a manner equivalent in standard and scope to the services currently being provided to other areas within the Town's corporate boundaries regardless of similar topography, patterns of land use and density population; however, said services are subject to the individual petitioner conditions as documented in their voluntary annexation petitions, which may be lesser upon request.

**TABLE 5** is a fiscal plan summary of Annexation Area revenues and costs. It is designed to provide a capsule review of the fiscal impact of the Annexation Area on the Town and the help direct the reader to better understand the fiscal impacts to Town administration and services. The "Net Impact" provides insight into the project's financial position related to the Annexation Area. A "Revenue-to-Cost Ratio" is also provided as an analysis approach to understanding the impact of the Annexation Area on the Town. The Fiscal Plan Summary is further discussed in the following sections.



**TABLE 5: Fiscal Plan Summary**

Assessment Date (March 1, __):	2009	2010	2011	2012	2013	
Collection Year (Fiscal Year):	2010	2011	2012	2013	2014	
	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Total</u>
<b>Revenues (Refer to TABLE 8)</b>						
Annual (Recurring)	\$ 4,607	\$ 4,609	\$ 4,611	\$ 4,613	\$ 4,615	\$ 23,056
Non-Recurring (One-Time)	0	0	0	0	0	0
<b>Subtotal</b>	<b>\$ 4,607</b>	<b>\$ 4,609</b>	<b>\$ 4,611</b>	<b>\$ 4,613</b>	<b>\$ 4,615</b>	<b>\$ 23,056</b>
<b>Costs (Refer to TABLE 9)</b>						
Non-Capital (Recurring)	\$ 9,650	\$ 9,955	\$ 10,230	\$ 10,513	\$ 10,804	\$ 51,152
Capital (Non-Recurring)	0	0	0	0	0	0
<b>Subtotal</b>	<b>\$ 9,650</b>	<b>\$ 9,955</b>	<b>\$ 10,230</b>	<b>\$ 10,513</b>	<b>\$ 10,804</b>	<b>\$ 51,152</b>
<b>Net Impact (Revenues less Costs)</b>	<b>\$ (5,043)</b>	<b>\$ (5,346)</b>	<b>\$ (5,619)</b>	<b>\$ (5,900)</b>	<b>\$ (6,189)</b>	<b>\$ (28,096)</b>
Revenue to Cost Ratio:	0.48	0.46	0.45	0.44	0.43	0.45

**NOTE: TABLE 5** does not include estimated utility-based revenues or costs, for which detail is provided for budgetary and informational purposes only.

## V. ESTIMATED RECURRING (ANNUAL) REVENUES

### Real Property Tax Revenue

Real property taxes on land and improvements are the main source of revenue for the Town to be received from the Annexation Area. Real property taxes are based upon the net amount of assessed value in the Annexation Area. Taxes are typically payable in the year subsequent to the assessment date (March 1). The formula for computing the net real property tax revenue for property taxes due in 2009 is shown below.

$$((\text{Total Assessed Value} - \text{Exemptions}^{29})/100) \times (\text{Certified Gross Real Tax Rate}) = \text{Property Taxes Due}$$

The March 1, 2006 certified net assessed value of the Town was \$972,608,280. The 2007 gross certified tax rates<sup>30</sup> for the Town of St John-St. John Township, Lake County, Indiana and for the Town of St John-Hanover Township, Lake County, Indiana (as a taxing unit) were \$2.6043 and \$2.0861 respectively (see **TABLE 6.1**, page 26 and **TABLE 6.2**, page 27). The Town's civil rate of the gross rate was \$0.5188 per \$100 of net assessed value<sup>31</sup> for taxes.

The 2007 gross certified tax rates<sup>32</sup> for St. John Township, Lake County, Indiana and for Hanover Township, Lake County, Indiana (as a taxing unit) were \$2.0861 and \$2.7443 respectively (see **TABLE 6.3**, page 28 and **TABLE 6.4**, page 29). The inclusion of the appropriate township rates is necessary; in that, certain petitioners have requested an exemption from municipal property tax liability under I.C. 6-1.1 for municipal purposes for a period of not more than ten (10) years (Section 4.1 of the Act).

<sup>29</sup> Deductions includes all exemptions, credits or deductions, which includes but is not limited to the following: Mortgage [I.C. 6-1.1-12-1b]; Homestead Credit [I.C. 6-1.1-20.9]; Standard Deduction [I.C. 6-1.1-12-37b]; Over 65 [I.C. 6-1.1-12-9]; Blind [I.C. 6-1.1-12-11 and I.C. 6-1.1-12-12b]; Disabled [I.C. 6-1.1-12-11] Veteran Total Disability [I.C. 6-1.1-12-14 and I.C. 6-1.1-12-15b]; Veteran Partial Disability [I.C. 6-1.1-12-13 and I.C. 6-1.1-12-15]; Veteran-World War I [I.C. 6-1.1-12-16]; and/or Spouse-Veteran World War I [I.C. 6-1.1-12-16 and I.C. 6-1.1-12-17b].

<sup>30</sup> The 2007 tax rates are based upon the net certified assessed valuations for the March 1, 2006 assessment date.

<sup>31</sup> **SOURCE:** State of Indiana: Department of Local Government Finance. Budget Order and 100% of Budget Levy Certification for St. John Civil Town. Provided by the Office of the Lake County Auditor. October 3, 2007.

<sup>32</sup> The 2007 tax rates are based upon the net certified assessed valuations for the March 1, 2006 assessment date.

As a result of the Petitioners' request for voluntary annexation into the Town for the Annexation Area over a five-year period beginning in 2009, the effective 2007 gross certified tax rate has been adjusted accordingly for the application of House Enrollment Act 1001 (2008) as a major property tax relief package for taxpayers in the State of Indiana and for the purposes of this Fiscal Plan. Reference sub-tables **TABLE 6.1** through **TABLE 6.4** for said impacts.

In summary, House Enrollment Act 1001 (2008) specifically applies to this Fiscal Plan for the following tax relief:

- Circuit Breakers (Tax Caps):
  - The 2009 homestead circuit breaker will be 1.5 percent of the gross assessed valuation of residentially assessed real property. Other non-homestead residentially assessed real property, agricultural land, and long-term care real property taxes will be capped at 2.5 percent of the gross assessed valuation. Other non-residential real property and personal property will be capped at 3.5 percent of the gross assessed valuation.
  - The 2010 homestead circuit breaker will be 1.0 percent of the gross assessed valuation of residentially assessed real property. Other non-homestead residentially assessed real property, agricultural land, and long-term care real property taxes will be capped at 2.0 percent of the gross assessed valuation. Other non-residential real property and personal property will be capped at 3.0 percent of the gross assessed valuation.
- The State of Indiana will assume the costs of the following tax levies:
  - State of Indiana Fair Fund and Forestry Fund;
  - Family & Children Welfare Fund;
  - Medical Assistance to Wards Fund;
  - Children's Residential Psychiatric Treatment Fund;
  - Children with Special Health Care Needs Fund;
  - Hospital Care for Indigent Fund;
  - Juvenile Incarceration Fund;
  - Pre-1977 Police and Fire Pensions Fund;
  - School Corporation General Fund; and
  - School Pre-School Special Education Fund.
- The Property Tax Replacement Credits ("PTRC") will effectively be eliminated in 2009, with the exception of the Homestead Credit effectively through 2010.
- In Lake and St. Joseph Counties, the circuit breaker limitations (tax caps) will not include property taxes to pay debt service on bond obligations issued (or leases entered into) before July 1, 2008, effectively creating a circuit breaker "plus" tax cap until 2020.
- Effective for the 2009 tax rates, the Homestead (Standard) Deduction shall be the lesser of 60 percent of the assessed valuation of real property or \$45,000.
- In addition, a new Supplemental Deduction will apply to residential homestead property after the application of the Standard Deduction which shall equal 35 percent of the next \$600,000 of gross assessed valuation and 25 percent of the gross assessed valuation in excess of said next \$600,000.
- Temporary relief through 2010 for Homestead Credits state-wide of \$620 million in 2008, \$140 million in 2009 and \$80 million in 2010; however, for the purposes of this Fiscal Plan, the state-wide Homestead Credit is deemed to be immaterial in 2010, for which the impact has not been calculated herein.

The projected real property tax revenues to the Town based on the five-year period of this Fiscal Plan and the annual estimated gross and net assessed values of real property (land and improvements) anticipated, which includes estimates for Annual Trending, as shown between March 1, 2009 and 2013, and the application of estimated gross tax rates are expected to generate a total of \$206 to the Town<sup>33</sup> over the five-year period of this Fiscal Plan (see **TABLE 7**, page 30). Reference subsequent sub-tables **TABLE 7-1** through **TABLE 7-7** (pages 31 through 37) which provide further detail for each year through 2013 Payable 2014 (Year 5 of this Fiscal Plan period) for estimated tax revenue to the Town.

It must be understood and noted that all but one petitioner has requested an exemption of municipal taxes as an agricultural land use and in the Open Space (O.S.) zoning district classification under Section 4.1(b) of the Act, which materially impacts the amount of taxes distributed to the Town during the period of this Fiscal Plan.

#### Garbage Collection Revenue

Garbage collection fees are not collected by the Town. Garbage costs are paid from the Town's general fund operating budget from property tax revenues. Additionally, as a result of the requested exemption from municipal property taxes under Section 4.1(b) of the Act, the property owners in the St. John Township portion of the Annexation Area will not be responsible for St. John municipal taxes as it relates to garbage collection for a period not to exceed 10 years. However, the Hanover Township portion of the Annexation Area will pay for garbage collection through real property taxes, although this portion is currently used for agricultural purposes.

#### Dog /Cat Tax License Revenue

Based on a formula of \$0.4624 of revenues per person (Dog/Cat Tax License receipts of \$5,414 divided by 11,710 as the estimated 2006 population of the Town multiplied by the estimated population of the Annexation Area) the Annexation Area is expected to generate an additional \$20 in Dog/Cat Tax License revenue over the five-year period of this Fiscal Plan

#### Dog Pound Revenue

Revenue source deemed immaterial to the Fiscal Plan due to skewed available comparable data to the size of the Annexation Area, the estimated population increase to the Town population and the continued use of the Annexation Area as predominantly agricultural during the five-year period of this Fiscal Plan.

#### Ordinance/Violations/Tickets/County Reimbursement Revenue

Revenue source deemed immaterial to the Fiscal Plan due to skewed available comparable data to the size of the Annexation Area, the estimated population increase to the Town population and the continued use of the Annexation Area as predominantly agricultural during the five-year period of this Fiscal Plan.

#### Festivals (June, Fall and Holiday) Revenue

Revenue source deemed immaterial to the Fiscal Plan due to skewed available comparable data to the size of the Annexation Area, the estimated population increase to the Town population and the continued use of the Annexation Area as predominantly agricultural during the five-year period of this Fiscal Plan.

#### Population-Based Tax Revenues

Another method by which various Town functions are funded is population-based tax revenues. These revenues are paid in various ways, including through the purchase of products such as cigarettes and alcohol. Revenues are also available to the Town by State distribution through riverboat gaming revenues in locations throughout Indiana.

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<sup>33</sup> The Consultant has not projected any increases or decreases in the gross tax rate for St. John Civil Town in subsequent years and has applied the 2007 real property tax rate, as adjusted for impacts of House Enrollment Act 1001 (2008) effective July 1, 2008 as it applies to future net tax rates.

It is reasonable to assume that as the Town's population grows, including by way of annexation actions, that the Town stands to benefit from the additional tax revenue from said annexation actions.

It is important to note that population-based revenues may be based on the population as certified by a decennial census or a special census only, and do not automatically adjust annually. The following describes the population based tax revenues the Town may collect.

#### *Cigarette Tax Revenues*

Cigarette Tax revenues are collected and distributed by the State based on Town population. These funds are determined by the total cigarette sales in the State and the distribution to towns proportionally based on a formula including total population. Based on the population estimates for the Annexation Area (8 new residents – refer to **TABLE 3**, page 8), the total of Cigarette Tax revenue distributed to the Town based upon \$0.87 per capita is estimated to be **\$35** over the five-year period of this Fiscal Plan.

#### *ABC Gallonage Tax Revenues*

ABC (Alcoholic Beverage Commission) Gallonage Tax revenues are collected and distributed by the State based on Town population. These funds are determined by the alcohol sales in the State and the distribution to towns proportionally based on a formula including total population. Based on the population estimates for the Annexation Area (8 new residents – refer to **TABLE 3**, page 8), the total of ABC Gallonage Tax revenue distributed to the Town based upon \$1.94 per capita is estimated to be **\$80** over the five-year period of this Fiscal Plan.

#### *Riverboat Gaming Revenue Sharing*

Revenues are derived under a revenue sharing agreement executed between and among the Government of Lake County, Indiana and non-gaming municipalities. A share of the Lake County's gaming revenue collected from a gaming boat admissions' tax is allocated and distributed on a pro-rata basis to these non-gaming municipalities as a discretionary financial resource for infrastructure related expenditures, subject to legislative body (Council) appropriation and approval. Authority for riverboat gaming revenue sharing comes from an Ordinance of the Lake County Council as adopted by the Lake County Commissioners, enacted under provisions of I.C. 36-1-3 et seq. and I.C. 36-1-7 et seq.

In 2007, the Town received \$80,850 (or \$6.90 per capita of the 11,710 estimated July 1, 2006 population) in riverboat gaming revenue sharing from the Lake County. The proposed annexation action and the estimated population increases from the Annexation Area may result in additional money to the Town. It is estimated that this annexation action may result in an increase of **\$276** from the addition of an estimated population increase of 8 residents to the Town population (refer to **TABLE 3**, page 8).

#### *Vehicle Excise Tax*

Based on a formula of \$100 per new or transfer vehicle registration and the assumption of 2.0 vehicles per dwelling unit (from the addition of the 4 dwelling units based in the Annexation Area), the Annexation Area is expected to generate an additional **\$4,000** in revenue to the Town based over the five-year period of this Fiscal Plan.

#### *Cable Television Franchise Fee*

A city or town may impose a franchise fee of up to 5% of a cable company's gross revenue. This franchise fee is intended to compensate a municipality for a cable service provider's use of the local rights-of-way and easements as well as to offset any costs associated with administering the local cable franchise. In 2007, the Town received \$104,354 in Cable TV Franchise revenues (distributions are made quarterly installments to the Town). The Annexation Area is expected to generate an additional **\$390** in revenue to the Town over the five-year period of this Fiscal Plan based upon the following assumptions: (i) 4 dwelling units (or 50 percent) will subscribe to cable television service and (ii) the average cable television service monthly invoice will be \$65.

#### *Innkeepers' Tax Revenue*

Innkeeper's tax is a levy tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any hotel; boat motel; inn; college or university memorial union, residence hall or dormitory; or tourist cabin located in Lake County.

The tax rate for Lake County is five percent (5%) and is based on the gross retail income derived from lodging income. The Town currently receives a distribution of \$5,400 in Innkeeper's Tax revenue based upon a formula under I.C. 6-9-2-1 (refer to **TABLE 8**, page 38, for a detail of the 2007 distribution of the Innkeepers' Tax).

The formula distributes 5% of 9% of the first \$1,200,000 of Innkeepers' Tax revenue to municipalities in Lake County with a population less than 32,000. The current population of the Town, as estimated on July 1, 2006 by the Population Division of the U.S. Census Bureau, is 11,710. The population of the Annexation Area upon build out is projected to increase the Town's population by 8 persons. Therefore, the Town will not anticipate an increase of innkeepers' tax revenue as a result of this annexation action, unless the Indiana General Assembly amends the current legislation to benefit the Town, for which no assurances may be made.

#### *Local Roads and Streets ("LRS") Revenue*

Based on a formula of \$1,550 per mile (LRS receipts of \$142,820 divided by 92.12 center lane miles in the Town) the Annexation Area is expected to generate an additional **\$2,657** in LRS revenue over the five-year period of this Fiscal Plan based upon the addition of 0.343 miles (1,810 feet) of the existing 101<sup>st</sup> Avenue right-of-way to the Town in Year 1.

#### *Motor Vehicle Highway ("MVH") Revenue*

Based on a formula of \$8,540 per mile (MVH receipts of \$786,676 divided by 91.12 center lane miles in the Town), the Annexation Area is expected to generate an additional **\$14,634** in MVH revenue over the five-year period of this Fiscal Plan based upon the addition of 0.343 miles (1,810 feet) of the existing 101<sup>st</sup> Avenue right-of-way to the Town in Year 1.

#### *Emergency Medical Service ("EMS") Revenue*

In 2007, the Town received \$183,528 (or \$15.67 per capita of the 11,710 estimated July 1, 2006 population) in EMS revenue. The proposed annexation action and the estimated population increases from the Annexation Area may result in additional money to the Town as a result of increases in EMS response calls to the Annexation Area, which currently is served by the St. John Fire Department EMS service. It is estimated that this annexation action may result in an increase of **\$625** from the addition of an estimated population increase of 8 residents to the Town population.

#### *Ambulance Capital Replacement/Mileage Revenue*

In 2007, the Town received \$39,104 in ambulance capital replacement/mileage revenue. An ambulance capital replacement/mileage fee is invoiced based upon the type of response and the mileage of the ambulance per Town ordinance. The revenue is utilized to purchase new ambulance equipment or a new ambulance over regular periods of time in order that the Town may have current EMS equipment and a ready ambulance to properly respond to emergency medical emergencies. The proposed annexation action and the estimated population increases from the Annexation Area may result in additional money to the Town as a result of increases in EMS response calls to the Annexation Area, which currently is served by the St. John Fire Department EMS service. It is estimated that this annexation action may result in an increase of **\$134** in ambulance capital replacement/mileage revenue from the addition of an estimated population increase of 8 residents to the Town population. This estimate is based upon the 2007 Annual Report of the Fire Department for rescue and EMS calls in the Town of 566 for a cost per call of \$69.09, and an estimated 0.048 calls per person in the Town in 2007 (566 divided by 11,170).

A detail summary of the estimated recurring (annual) revenues by collection year is provided in **TABLE 9** (page 39).

## **VI. ESTIMATED NON-RECURRING (ONE-TIME) REVENUES**

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One-time (non-recurring) revenues are generated at the time a particular property is approved for a building permit (which includes inspection fees) or upon connection to a municipal sewer or water system or both (known as "tap" fees). The revenues generated within the Annexation Area from these fees are dependent upon the date for which a connection of a residential dwelling units or structures to these systems is made and the timing (the calendar or fiscal year of the municipality) for which a particular fee is imposed, which in many cases may not be concurrent with annual (recurring) revenues collected by the Town.

Revenue sources related to non-recurring (one-time) revenues as a result of the current development of the Annexation Area, its current and anticipated continued land use for agricultural purposes with residential homesteads and the lack of any formal development plan for its future land use deems these revenue sources immaterial during the five-year period of this Fiscal Plan. Therefore, an estimate of projection of non-recurring (one-time) revenues has not been provided or included as part of this Fiscal Plan, which may be material should development occur during the five-year period of this Fiscal Plan.

A detail summary of the non-recurring (one-time) revenues by collection year is provided in **TABLE 9** (page 39).

## **VII. ESTIMATED NON-CAPITAL (RECURRING) COSTS**

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The cost estimates of planned services to be furnished to the Annexation Area have been calculated and determined based upon the 2007 Town budget figures with follow-up discussions and input and/or data collected from individual department heads when necessary, including research of other municipal benchmarks generally accepted in municipal administration all in an effort to meet the requirements of I.C. 36-4-3-13.

Estimated non-capital (recurring) costs or "planned services of a non-capital nature" including police and fire protection, road maintenance and other services normally provided within the Town's corporate boundaries will be provided (i) to the Annexation Area within one (1) year after the effective date of said annexation and (ii) in a manner equivalent in standard and scope to those planned services of a non-capital nature regardless of similar topography, patterns of land use and density population; however, said services are subject to the individual petitioner conditions as documented in their voluntary annexation petitions, which may be lesser upon request.

This section is a discussion of the estimate of recurring costs associated with planned services provided by departments, agencies and entities of the Town to the Annexation Area. Refer **TABLE 10** (Page 40) for the estimated non-capital (recurring) costs to the Town over the five-year Fiscal Plan period for the Annexation Area.

This Fiscal Plan assumes that the estimates provided for Year 1 (2010) of this Fiscal Plan will increase by 3.00% annually through Year 5 (2014) as an adjustment for inflation and/or cost-of-living increases.

### Administrative Services

Administrative functions of the Town, including the Town Council Office, Office of the Clerk-Treasurer, Office of the Town Manager, legal services and engineering services affected by this annexation action will be provided with current staffing levels and/or contractual resources funded by the current and future revenues of the Town's General Fund as generated by a property tax levy. These services will be provided upon the effective date of the annexation action.

The Town's 2008 Budget as prepared in September 2007 estimates said administrative services to cost \$1,015,845, a unit cost of \$86.75 per person (\$1,015,845/11,710). Based on the population estimates for the Annexation Area (8 new residents – refer to **TABLE 3**, page 8), the Year 1 (2010) cost to the Town is estimated to be \$694.

Total Estimated Cost: **\$3,685** (through Year 5: 2014)  
Funding Source: Property Tax Revenue: General Operating Budget of the Town

#### Building and Planning Services

The present staff of the Building and Planning Department, including inspectors that provide planning, zoning, building, plumbing and engineering inspection services, GIS services and code enforcement are capable of further providing similar services to the Annexation Area within its current levels of staffing and financial resources as funded by the current and future revenues of the Town's General Fund generated by a property tax levy. These services will be provided upon the effective date of the annexation action.

The Town's 2008 Budget as prepared in September 2007 estimates said building and planning services to cost \$422,000, a unit cost of \$36.04 per person (\$422,000/11,710). Based on the population estimates for the Annexation Area (8 new residents – refer to **TABLE 3**, page 8), the Year 1 (2010) cost to the Town is estimated to be \$288.

Total Estimated Cost: **\$1,531** (through Year 5: 2014)  
Funding Source: Property Tax Revenue: General Operating Budget of the Town

#### Public Works (General Services)

The present staff of the Public Works Department is capable of further providing similar services to the Annexation Area within its current levels of staffing and financial resources as funded by the current and future revenues of the Town's General Fund generated by a property tax levy. These services will be provided upon the effective date of the annexation action.

*General Services.* The Town's 2008 Budget as prepared in September 2007 estimates said general public works' services, including leaf and branch collection, to cost \$650,600, a unit cost of \$7,062.52 per center lane mile in the Town (\$650,600/92.12). Based on the center line mileage (feet) estimates for the Annexation Area (0.343 miles or 1,810 feet), the Year 1 cost to the Town is estimated to be \$2,420.

Total Estimated Cost: **\$12,851** (through Year 5: 2014)  
Funding Sources: Property Tax Revenue: Motor Vehicle Highway  
Other Revenue Sources: Local Road and Streets, Riverboat Revenue, and Major Moves Construction

*Right-of-Way (Street and Road) Maintenance.* The Town's 2008 Budget as prepared in September 2007 estimates said public works' services for right-of-way (street and road) maintenance to cost \$598,919, a unit cost of \$6,501.51 per center lane mile in the Town (\$598,919/92.12). Based on the center line mileage (feet) estimates for the Annexation Area (0.343 miles or 1,810 feet), the Year 1 cost to the Town is estimated to be \$2,228.

Total Estimated Cost: **\$11,830** (through Year 5: 2014)  
Funding Sources: Other Revenue Sources: Local Road and Streets, Riverboat Revenue, and Major Moves Construction

*Street Sign, Maintenance and Repairs.* The Town's 2008 Budget as prepared in September 2007 estimates said public works' services for street sign maintenance and repairs to cost \$7,000, a unit cost of \$75.99 per center lane mile in the Town (\$70,000/92.12). Based on the center line mileage (feet) estimates for the Annexation Area (0.343 miles or 1,810 feet), the Year 1 cost to the Town is estimated to be \$26.

Total Estimated Cost: **\$138** (through Year 5: 2014)  
Funding Sources: Property Tax Revenue: Motor Vehicle Highway

*Street Lights, Maintenance and Repairs.* The Town's 2008 Budget as prepared in September 2007 estimates said general public works' street light maintenance and repair services to cost \$2,400, a unit cost of \$26.05 per center lane mile in the Town (\$2,400/92.12). Based on the center line mileage (feet) estimates for the Annexation Area (0.343 miles or 1,810 feet), the Year 1 cost to the Town is estimated to be \$9.

Total Estimated Cost: **\$47** (through Year 5: 2014)  
Funding Sources: Property Tax Revenue: Motor Vehicle Highway

*Street Ice Prevention/Salting.* The Town's 2008 Budget as prepared in September 2007 estimates said ice prevention/salting services to cost \$85,000, a unit cost of \$922.71 per center lane mile in the Town (\$85,000/92.12). Based on the center line mileage (feet) estimates for the Annexation Area (0.343 miles or 1,810 feet), the Year 1 cost to the Town is estimated to be \$316.

Total Estimated Cost: **\$1,679** (through Year 5: 2014)  
Funding Sources: Other Revenue Sources: Local Road and Streets

#### Garbage Collection Services

The Town currently contracts its garbage (refuse) collection and recycling pick up for residential properties with a solid waste management company. Service will be provided to the Annexation Area within one year of the effective date of the annexation action. It is anticipated that the current solid waste management company is capable providing services to the Annexation Area with current staffing levels and resources. The current solid waste and recycling collection cost per a contract with the selected solid waste management company is \$15.82 per month per residential dwelling unit through 2010 and will be \$16.61 thereafter. It is estimated that the 4 residential dwelling units in the Annexation Area will cost the Town a total of \$759 in Year 1 (2010) and \$797 in Years 2 (2011) through Year 5 (2014). These services will be provided upon the effective date of the annexation action.

Total Estimated Cost: **\$3,948** (through Year 5: 2014)  
Funding Source: Property Tax Revenue: General Operating Budget of the Town

#### Police Protection

Police protection and law enforcement, which includes animal control services, will be furnished by the St. John Police Department within one year of the effective date of annexation action as required by law in the same manner and scope as currently provided to all other areas of the Town.

The St. John Police Department currently consists of 19 police officers, 6 telecommunicators, 9 reserve officers and 1 support staff, a total of 35 persons in the department. It may then be determined for comparable purposes that there are 1.62 police officers per 1,000 residents; one police officer per 225.7 acres of land area in the Town (4,288/19) or 2.99 police department employees per 1,000 residents. Municipal Benchmarks: Assessing Local Performance and Establishing Community Standards -Second Edition by David N. Ammons (2001) states cities in the Midwest (10,000 to 24,999 residents) comparably should have 1.8 police officers per 1,000 residents and 2.3 employees for law enforcement staffing levels (Table 20.1, page 300). According to the Town, the current staffing level has proven to be adequate for the demographics of the Town, for which additional staffing needs would not be required.



The Town's 2008 Budget as prepared in September 2007 estimates said police enforcement services (the general fund, continuing education and pensions) to cost \$2,293,500, a unit cost of \$195.86 per person (\$2,293,500/11,710). Based on the population estimates for the Annexation Area (8 new residents – refer to **TABLE 3**, page 8), the Year 1 (2010) cost to the Town is estimated to be \$1,567.

Total Estimated Cost: **\$8,319** (through Year 5: 2014)  
Funding Source: Property Tax Revenue: General Operating Budget of the Town, Police CED, and Special Revenue

#### Fire Protection and Emergency Services

The St. John Fire Department, a predominantly volunteer "paid on-call" fire department, currently provides first response fire protection services and emergency ambulance services to the Town. Due to its proximity to the Town through a Lake County-wide mutual aid reciprocal agreement between all fire departments, the Town directly provides fire protection services to the Annexation Area for first response under a contractual agreement with St. John Township.

The St. John Fire Department is made up of approximately 40 volunteer/paid-on-call, and 8 full time members. The full-time staff includes all State Certified firefighters and licensed pre-hospital medics. Twenty of the paid-on-call members are also Emergency Medical Technicians ("EMTs").

The Annexation Area will receive full fire protection and emergency services from the Town within one year of the effective date of an annexation action as required by law. The Annexation Area is estimated to generate 1 call annually based upon comparable data of the Town (833 total fire calls divided by 11,710 equals 0.071 calls per person multiplied by 8 persons in the Annexation Area equals 0.56 calls per year). According to the Town, the current staffing level has proven to be adequate for the demographics of the Town, for which additional staffing needs would not be required.

The Town's 2008 Budget as prepared in September 2007 estimates said fire suppression services (the general fund, cumulative fire, hazardous material response and ambulance replacement) to cost \$1,322,700, a unit cost of \$112.95 per person (\$1,322,700/11,710). Based on the population estimates for the Annexation Area (8 new residents – refer to **TABLE 3**, page 8), the Year 1 (2010) cost to the Town is estimated to be \$904.

Total Estimated Cost: **\$4,797** (through Year 5: 2014)  
Funding Source: Property Tax Revenue: General Operating Budget of the Town and Cumulative Fire  
Other Revenue Sources: Hazardous Material Response and Ambulance Replacement

#### Parks and Recreation (General Park Services and Programming)

The present staff of the St. John Parks and Recreation Department is capable of further providing similar services to the Annexation Area within its current levels of staffing and financial resources as funded by the current and future revenues of the Town's General Fund generated by a property tax levy. These services will be provided upon the effective date of the annexation action. The Town does not anticipate development of the Annexation Area for park land, park purposes or recreational programming during the period of this Fiscal Plan. According to the Town, the current staffing level has proven to be adequate for the demographics of the Town, for which additional staffing needs would not be required.

*General Park Services and Programming.* The Town's 2008 Budget as prepared in September 2007 estimates said general park services and programming, including outstanding debt service, to cost \$641,583, a unit cost of \$54.79 per person (\$641,583/11,710). Based on the population estimates for the Annexation Area (8 new residents – refer to **TABLE 3**, page 8), the Year 1 (2010) cost to the Town is estimated to be \$438.

Total Estimated Cost: **\$2,327** (through Year 5: 2014)  
Funding Source: Property Tax Revenue: General Operating Budget for Park Properties;  
Park Operating; Parks and Recreation; and Park Bond and Interest

#### Outstanding Debt

The Petitioner discloses that there is not any outstanding debt or obligations issued on the Annexation Area as it pertains or relates to public capital improvement projects or public infrastructure improvements installed to date.

A detail summary of the estimated non-capital (recurring) costs is provided in **TABLE 10** (page 40).

### **VIII. ESTIMATED CAPITAL (NON-RECURRING) COSTS**

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This section is a discussion of the estimate of capital (non-recurring) costs associated with planned services provided by departments, agencies and entities of the Town to the Annexation Area. Refer **TABLE 10** (Page 40) for the estimated capital (non-recurring) costs to the Town over the five-year Fiscal Plan period for the Annexation Area.

Estimated capital (non-recurring) costs or "planned services of a capital nature" including street construction, street lighting, sewer facilities, potable water service and distribution and other services normally provided within the Town's corporate boundaries will be provided (i) to the Annexation Area within three (3) year after the effective date of said annexation and (ii) in a manner equivalent in standard and scope to those planned services of a capital nature regardless of similar topography, patterns of land use and density population and consistent with federal, state and local laws, procedures and planning criteria; however, said services are subject to the individual petitioner conditions as documented in their voluntary annexation petitions, which may be lesser upon request.

Estimated capital (non-recurring) costs have been determined as a result of the current development of the Annexation Area, its current and anticipated continued land use for agricultural purposes with residential homesteads, petitioner requests to continue certain on-site well systems for potable water and on-site septic systems until such time a request it made to connect to the Town's utility systems, and the lack of any formal development plan for its future land use deems these costs immaterial during the five-year period of this Fiscal Plan. Significant capital improvements of a capital (non-recurring) nature are not anticipated nor required as a result of this annexation action based upon the Petitioner's conditions included in individual annexation petitions. Therefore, an estimate of projection of capital (non-recurring) costs has not been provided or included as part of this Fiscal Plan, which may be material should development occur during the five-year period of this Fiscal Plan.

A detail summary of the estimated capital (non-recurring) costs is provided in **TABLE 10** (page 40).

### **IX. FISCAL PLAN DISCLAIMER**

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This Fiscal Plan represents a summary of the fiscal revenues and costs to the Town as result of a petition for annexation action by the Petitioners of the Town for the Annexation Area. This Fiscal Plan is based upon representations made to the Consultant by the Town and the Petitioners, including the research of other primary sources as footnoted which are deemed and considered reliable.

This Fiscal Plan has not considered possible changes to Indiana's property tax system that the General Assembly may enact or amend and/or statutory interpretations of the Indiana Department of Local Government Finance, which may be material. There are no economic, statutory or other assurances that the tax rate will not vary over the period. (2010 through 2014) of this Fiscal Plan as an analysis fiscal revenues and costs to the Town as result of an annexation action by the Town for the Annexation Area. If changes are made to the procedures for determining assessed valuation of tangible property (real – land and improvements - and personal property), those changes will effect the calculations presented in this Fiscal Plan.

There may be differences between the assumed and the actual results, because events, either natural or man-made, and circumstances may not occur as expected and market conditions are dynamic, which will cause the actual results to vary as presented in this Fiscal Plan and that such variations may be material.

Differences between tables presented in the text of the Fiscal Plan and those tables presented as attachments after the exhibits are the result of rounding during annual phasing, deemed immaterial for the purposes of this Fiscal Plan.

ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 1

Contiguous Territory Determination

Contiguous Territory Determination: Territory sought to be annexed may be considered "contiguous" only if at least one-eighth (1/8) of the aggregate external boundaries of the territory coincides with the boundaries of the annexing municipality. In determining if a territory is contiguous, a strip of land less than one hundred and fifty (150) feet wide which connects the annexing municipality to the territory is not considered a part of the boundaries of either the municipality or the territory. [Reference I.C. 36-4-3-1.5]

(I.C. 36-4-3-13(c)(1)) Upon circuit or superior court hearing, remonstrance and judgement. The requirements of this section are met if the evidence establishes the following: that the territory sought to be annexed is contiguous to the municipality as required by section 1.5, except that at least one-fourth (1/4), instead of one-eighth (1/8), of the aggregate external boundaries of the territory sought to be annexed must coincide with the boundaries of the municipality.

**Territory Sought to be Annexed (Phase I):**

Perimeter Calculation (in feet):  
Aggregate External Boundary: 14,213.01

Contiguous Perimeter-  
Town of St. John, Indiana (Incorporated): 5,564.85 39.15%

**Coinciding Boundaries 1/8 Test:**

Coinciding Boundaries 5,564.85  
Test Limitation (Minimum) 1/8 of Aggregate External Boundary  
or  
Test Limitation (in feet) 14,213.01 divided by 8 equals 1,776.63 feet.

Is Coinciding Boundary Greater Than  
Test Limitation?  Yes

**Coinciding Boundaries 1/4 Test:**

Coinciding Boundaries 5,564.85  
Test Limitation (Minimum) 1/4 of Aggregate External Boundary  
or  
Test Limitation (in feet) 14,213.01 divided by 4 equals 3,553.25 feet.

Is Coinciding Boundary Greater Than  
Test Limitation?  Yes

ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

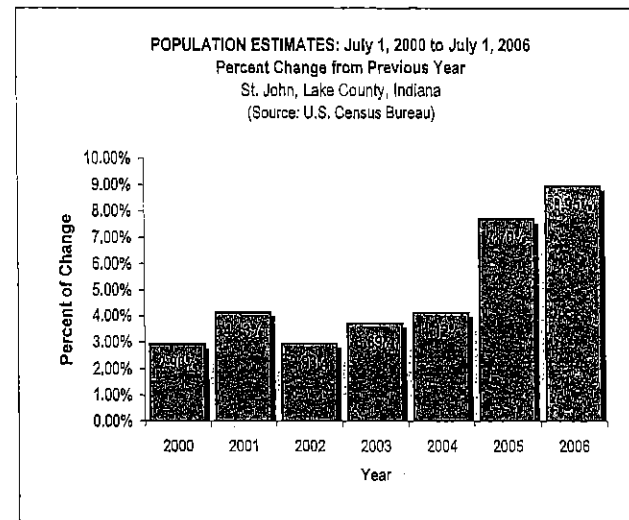
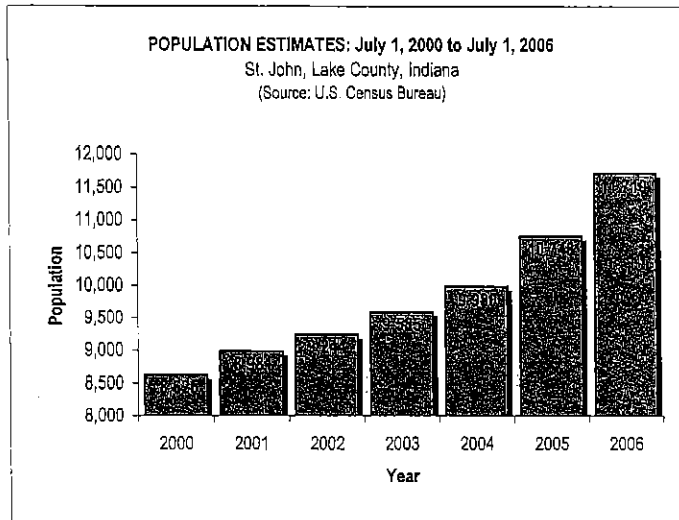
TABLE 2

Town of St. John, Indiana: Population and Annual Estimates - April 1, 2000 to July 1, 2006

Annual Estimates of the Population for Incorporated Town of St. John, Indiana, April 1, 2000 to July 1, 2006									
Geographic Area	April 1, 2000		Population Estimates (July 1, _____):						
	Estimates Base	April 1, 2000	2000	2001	2002	2003	2004	2005	2006
St. John - Lake County - State of Indiana	8,535	8,382	8,625	8,981	9,244	9,585	9,980	10,748	11,710
	Percent Change from Prior Period Estimate:		2.90%	4.13%	2.93%	3.69%	4.12%	7.70%	8.95%
	Percent Change from 2000 Census:		2.90%	7.15%	10.28%	14.35%	19.06%	28.23%	39.70%

Note: The April 1, 2000 Population Estimates Base reflects modifications to the Census 2000 population as documented in the Count Question Resolution program, updates from the Boundary and Annexation Survey, and geographic program revisions. An "(X)" in the Census 2000 field indicates a locality that was formed or incorporated after Census 2000 or was erroneously omitted from Census 2000. Additional information on these localities can be found in the Geographic Change Notes (see "Boundary Changes" under the Geographic Topics section of the Estimates page). Dash (-) represents zero or rounds to zero.

Suggested Citation:  
Table 4: Annual Estimates of the Population for Incorporated Places in Indiana, Listed Alphabetically: April 1, 2000 to July 1, 2006 (SUB-EST2006-04-18)  
Source: Population Division, U.S. Census Bureau  
Release Date: June 28, 2007



ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 4

Current Real Property Assessed Valuations and Tax Revenues from the Annexation Area:  
(March 1, 2006 for Taxes Payable in 2007)

March 1, 2006 Pay 2007		Actual <sup>(1)</sup>					Net Taxes
By Assessment Date		Res AV	Non-Res AV	Deductions	Gross AV	Net AV	Due
<u>Owner</u>	<u>Key Number</u>						
Heldt	05-06-0004-0001	\$ -	\$ 5,800	\$ -	\$ 5,800	\$ 5,800	\$ 132.36 (2)
Howes	09-11-0250-0001	96,500	23,100	48,000	119,600	71,600	1,041.32 (2)
Florek-Bergiel	09-11-0024-0026	177,800	21,300	48,000	199,100	151,100	2,145.98 (2)
DeGrauwe	09-11-0024-0013	-	1,400	-	1,400	1,400	44.28 (2)
DeGrauwe	09-11-0024-0014	321,500	24,000	48,000	345,500	297,500	4,191.52 (2)
Buchmeier	09-11-0024-0006	-	17,000	-	17,000	17,000	268.86 (2)
Buchmeier	09-11-0024-0008	-	6,200	-	6,200	6,200	98.06 (2)
Buchmeier	09-11-0024-0016	-	-	-	-	-	- (2)
Buchmeier	09-11-0024-0020	-	1,500	-	1,500	1,500	23.72 (2)
Buchmeier	09-11-0024-0022	121,500	85,400	45,000	206,900	161,900	2,416.86 (2)
<b>Totals</b>		<b>\$ 717,300</b>	<b>\$ 185,700</b>	<b>\$ 189,000</b>	<b>\$ 903,000</b>	<b>\$ 714,000</b>	<b>\$ 10,362.96</b>

Notes:

(1) SOURCE: Property Record Maintenance Card. Office of the Lake County Auditor. 2006 Pay 2007.

(2) The Lake County self-imposed tax cap of 2% is not applicable.

Prepared by

*C*ender & *C*ompany  
INC.



ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 6.1

Real Property Tax Rates (2006 Pay 2007)  
Town of St. John, Indiana - St. John Township  
(Applicable to the Annexation Area in St. John Township)

Town of St. John-St. John Township (Tax Unit 035)	Gross		Impact of	
	Tax Rate	Percent	HEA 1001	Percent
State	\$ 0.0024	0.09%	\$ -	0.00%
County	0.9947	38.19%	0.5508	33.46%
Township	0.0087	0.33%	0.0087	0.53%
Corporation	0.5188	19.92%	0.5188	31.52%
School	0.8978	34.47%	0.3857	23.43%
Library	0.1006	3.86%	0.1006	6.11%
Special Districts <sup>1</sup>	0.0813	3.12%	0.0813	4.94%
<b>Total (Gross Tax Rate)</b>	<b>\$ 2.6043</b>	<b>100.00%</b>	<b>\$ 1.6459</b>	<b>100.00%</b>

Tax rate if exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4 1(b) \$ 1.1271

Town Corporation-	
St. John	
(St. John Twp.)	
<u>Less Levy Elimination Per HB 1001(2008)</u>	
Fire Pension	\$ -
Police Pension	-
Pre-School Special Education	0.0013
School General	0.5108
State	0.0024
Welfare	0.4439
<b>Total Levy Elimination</b>	<b>\$ 0.9594</b>
<b>Total (Adjusted Tax Rate per HB 1001)</b>	<b>\$ 1.6459</b>

Real Property PTRC <sup>2</sup>	0.0000%
<b>Net Real Property Tax Rate</b>	<b>\$ 1.6459</b>
Real Property PTRC <sup>2</sup>	0.0000%
<b>Net Homestead Property Tax Rate</b>	<b>\$ 1.6459</b>

Town of St. John-St. John Township (Civil Corporation)	Gross	
	Tax Rate	Percent
General	\$ 0.2986	57.56%
Lease Rental Payment	0.0843	16.25%
Motor Vehicle Highway	0.0246	4.74%
Cumulative Fire Special	0.0122	2.35%
Park & Recreation	0.0163	3.14%
Park Bond	0.0082	1.58%
Cumulative Capital Development	0.0146	2.81%
Cumulative Sewer	0.0600	11.57%
<b>TOTAL</b>	<b>\$ 0.5188</b>	<b>100.00%</b>

Notes:

(1) Special District fund tax rates include the following:

Special Sanitary General:	\$ 0.0261
Special Solid Waste Management:	0.0205
Special Sanitary Debt Service:	0.0133
Special Waterworks General:	0.0214
<b>TOTAL</b>	<b>\$ 0.0813</b>

(2) Real and Personal Property Tax Replacement Credits (PTRCs) will be phased out.  
Homestead Credit to be adjusted in 2009 and 2010, assume 0%

ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 6.2

Real Property Tax Rates (2006 Pay 2007)  
Town of St. John, Indiana - Hanover Township  
(Applicable to the Annexation Area in Hanover Township)

<u>Town of St. John-Hanover Township (Tax Unit 015)</u>	<u>Gross</u>		<u>Impact of</u>	
	<u>Tax Rate</u>	<u>Percent</u>	<u>HEA 1001</u>	<u>Percent</u>
State	\$ 0.0024	0.07%	\$ -	0.00%
County	0.9947	30.51%	0.5508	23.84%
Township	0.0399	1.22%	0.0399	1.73%
Corporation	0.5188	15.92%	0.5188	22.45%
School	1.5221	46.69%	1.0192	44.11%
Library	0.1006	3.09%	0.1006	4.35%
Special Districts <sup>1</sup>	0.0813	2.49%	0.0813	3.52%
<b>Total (Gross Tax Rate)</b>	<b>\$ 3.2598</b>	<b>100.00%</b>	<b>\$ 2.3106</b>	<b>100.00%</b>
<i>Tax rate if exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4 1(b)</i>			\$ 1.7918	

<u>Town Corporation-</u>	
<u>St. John</u>	
<u>(Hanover Twp.)</u>	
<u>Less Levy Elimination Per HB 1001(2008)</u>	
Fire Pension	\$ -
Police Pension	-
Pre-School Special Education	0.0012
School General	0.5017
State	0.0024
Welfare	0.4439
<b>Total Levy Elimination</b>	<b>\$ 0.9492</b>
<b>Total (Adjusted Tax Rate per HB 1001)</b>	<b>\$ 2.3106</b>
Real Property PTRC <sup>2</sup>	0.0000%
<b>Net Real Property Tax Rate</b>	<b>\$ 2.3106</b>
Real Property PTRC <sup>2</sup>	0.0000%
<b>Net Homestead Property Tax Rate</b>	<b>\$ 2.3106</b>

<u>Town of St. John-Hanover Township (Civil Corporation)</u>	<u>Gross</u>	
	<u>Tax Rate</u>	<u>Percent</u>
General	\$ 0.2986	57.56%
Lease Rental Payment	0.0843	16.25%
Motor Vehicle Highway	0.0246	4.74%
Cumulative Fire Special	0.0122	2.35%
Park & Recreation	0.0163	3.14%
Park Bond	0.0082	1.58%
Cumulative Capital Development	0.0146	2.81%
Cumulative Sewer	0.0600	11.57%
<b>TOTAL</b>	<b>\$ 0.5188</b>	<b>100.00%</b>

Notes:

(1) Special District fund tax rates include the following:

Special Sanitary General:	\$ 0.0261
Special Solid Waste Management:	0.0205
Special Sanitary Debt Service:	0.0133
Special Waterworks General:	0.0214
<b>TOTAL</b>	<b>\$ 0.0813</b>

(2) Real and Personal Property Tax Replacement Credits (PTRCs) will be phased out. Homestead Credit to be adjusted in 2009 and 2010, assume 0%.



ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 6.3

Real Property Tax Rates (2006 Pay 2007)

St. John Township

(Applicable to Agriculturally Zoned Property in the Annexation Area in St. John Township Per I.C. 36-4-3-4.1)

<u>St. John Township (Tax Unit 032)</u>	<u>Gross Tax Rate</u>	<u>Percent</u>	<u>Impact of HEA 1001</u>	<u>Percent</u>
State	\$ 0.0024	0.12%	\$ -	0.00%
County	0.9947	47.68%	0.5508	48.84%
Township	0.0701	3.36%	0.0701	6.22%
Corporation	-	0.00%	-	0.00%
School	0.8978	43.04%	0.3857	34.20%
Library	0.1006	4.82%	0.1006	8.92%
Special Districts <sup>1</sup>	0.0205	0.98%	0.0205	1.82%
<b>Total (Gross Tax Rate)</b>	<b>\$ 2.0861</b>	<b>100.00%</b>	<b>\$ 1.1277</b>	<b>100.00%</b>

	<u>Unincorporated St. John Twp.</u>
<u>Less Levy Elimination Per HB 1001(2008)</u>	
Fire Pension	\$ -
Police Pension	-
Pre-School Special Education	0.0013
School General	0.5108
State	0.0024
Welfare	0.4439
<b>Total Levy Elimination</b>	<b>\$ 0.9584</b>
<b>Total (Adjusted Tax Rate per HB 1001)</b>	<b>\$ 1.1277</b>

Real Property PTRC <sup>2</sup>	0.0000%
<b>Net Real Property Tax Rate</b>	<b>\$ 1.1277</b>
Real Property PTRC <sup>2</sup>	0.0000%
<b>Net Homestead Property Tax Rate</b>	<b>\$ 1.1277</b>

Notes:

(1) Special District fund tax rates include the following:

Special Solid Waste Management:	0.0205
<b>TOTAL</b>	<b>\$ 0.0205</b>

(2) Real and Personal Property Tax Replacement Credits (PTRCs) will be phased out. Homestead Credit to be adjusted in 2009 and 2010, assume 0%.

ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 6.4

Real Property Tax Rates (2006 Pay 2007)

Hanover Township

(Applicable to Agriculturally Zoned Property in the Annexation Area in Hanover Township Per I.C. 36-4-3-4.1)

Hanover Township (Tax Unit 013)	Gross Tax Rate	Percent	Impact of HEA 1001	
			Percent	Percent
State	\$ 0.0024	0.09%	\$ -	0.00%
County	0.9947	36.25%	0.5508	30.68%
Township	0.1040	3.79%	0.1040	5.79%
Corporation	-	0.00%	-	0.00%
School	1.5221	55.46%	1.0192	56.78%
Library	0.1006	3.67%	0.1006	5.60%
Special Districts <sup>1</sup>	0.0205	0.75%	0.0205	1.14%
<b>Total (Gross Tax Rate)</b>	<b>\$ 2.7443</b>	<b>100.00%</b>	<b>\$ 1.7951</b>	<b>100.00%</b>

	Unincorporated Hanover Twp.
<b>Less Levy Elimination Per HB 1001(2008)</b>	
Fire Pension	\$ -
Police Pension	-
Pre-School Special Education	0.0012
School General	0.5017
State	0.0024
Welfare	0.4439
<b>Total Levy Elimination</b>	<b>\$ 0.9492</b>
<b>Total (Adjusted Tax Rate per HB 1001)</b>	<b>\$ 1.7951</b>

Real Property PTRC <sup>2</sup>	0.0000%
<b>Net Real Property Tax Rate</b>	<b>\$ 1.7951</b>
Real Property PTRC <sup>2</sup>	0.0000%
<b>Net Homestead Property Tax Rate</b>	<b>\$ 1.7951</b>

Notes:

(1) Special District fund tax rates include the following:

Special Solid Waste Management:	0.0205
<b>TOTAL</b>	<b>\$ 0.0205</b>

(2) Real and Personal Property Tax Replacement Credits (PTRCs) will be phased out. Homestead Credit to be adjusted in 2009 and 2010, assume 0%.

ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 7

Computation of Estimated Real Property Taxes and Circuit Breaker Impact

Year	(March 1, ___) Assessment Date	Collection Year	Estimated Gross Assessed		Estimated Net Assessed Value	Taxes Payable (Total)	Town of St. John
			Value	Deductions			Estimated Tax Revenue
Current	2006	2007	\$ 903,000	\$ 189,000	\$ 714,000	\$ 10,362.96	\$ -
Not Certified	2007	2008	1,045,700	189,000	856,700	12,422.21	-
Estimated	2008	2009	1,098,100	384,335	713,765	8,101.85	-
<b>UPON ANNEXATION (a)</b>							
1	2009	2010	\$ 1,153,000	\$ 399,350	\$ 753,650	\$ 8,566.84	\$ 37.27 (b)
2	2010	2011	1,210,700	415,135	795,565	9,042.76	39.07 (b)
3	2011	2012	1,271,400	431,690	839,710	9,543.81	40.86 (b)
4	2012	2013	1,335,000	449,085	885,915	10,068.95	43.11 (b)
5	2013	2014	1,401,800	467,355	934,445	10,620.29	45.36 (b)
<b>Totals</b>						<b>\$47,842.64</b>	<b>\$ 205.67</b>

(a) Real property is anticipated to be first assessed in the Town of St. John on March 1, 2009.

(b) Only the Heldt real property (05-06-0004-0001) will pay the municipal tax as not exempt under I.C. 36-4-3-4.1(b) for a period of ten (10) years.

Differences are due to rounding as a result of phasing the residential development, which are deemed to be immaterial to the Fiscal Plan.

Application of the 1% Circuit Breaker

Year	(March 1, ___) Assessment Date	Collection Year	Estimated Gross Assessed		1% (+) Circuit Breaker (4)	Tax Payable (3)	Tax Cap Impact	Applicable to Town of St. John (5)	Estimated Town	
			Value (1)	Estimated Net Taxes					Tax Revenue	
1	2009	2010	\$ 8,300	\$ 191.78	\$ 166.00	\$ 166.00	\$ 25.78	\$ 5.79	\$ 37.27	
2	2010	2011	8,700	201.02	174.00	174.00	27.02	6.07	39.07	
3	2011	2012	9,100	210.26	182.00	182.00	28.26	6.35	40.86	
4	2012	2013	9,600	221.82	192.00	192.00	29.82	6.69	43.11	
5	2013	2014	10,100	233.37	202.00	202.00	31.37	7.04	45.36	
<b>Totals</b>						<b>\$ 1,058.25</b>	<b>\$ 916.00</b>	<b>\$ 142.25</b>	<b>\$ 31.94</b>	<b>\$ 205.67</b>

Notes and Assumptions:

- (1) Estimated gross assessed value.
- (2) Estimated deductions (i.e. standard (homestead) deduction and mortgage deduction) under HEA 1001(2008) [Section 115; I.C. 6-1.1-12-37].
- (3) Assumes the certified gross tax rate for Payable 2007 will not increase or decrease. For the purposes of this Fiscal Plan, the most current net tax rates available (2006 Payable 2007) were applied. Adjustments in annual fund levy growth, individual annual taxing unit levies, and changes in certified net assessed valuations among other factors impact the Town's gross tax rate, for which may be material to real property tax revenue estimates; therefore, the net tax rate in subsequent years is assumed to remain constant and not estimated to increase or decrease, except for the impacts of HEA 1001(2008).
- (4) HEA 1001 (2008) adopted by the Indiana General Assembly limits all real and personal property taxes to 1% of the gross assessed values ("total assessed") before any deductions from gross assessed values for assessment years beginning in 2009 payable in 2010 for all categories of qualified residential property. Qualified residential property may include the following: an apartment complex, a homestead, or residential rental property. This applies to all counties in the State of Indiana.
- (5) The amount applicable to the Town of St. John is equal to the percentage of the Town's gross tax rate to the total gross tax rate for the Town, calculated to be 31.52% in St. John-St. John Township and 22.45% in St. John-Hanover Township. See Circuit Breaker calculation.

Prepared by

Cender & Company



ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 7-1  
Estimated Assessed Valuations and Real Property Tax Revenues from the Annexation Area:  
(March 1, 2007 for Taxes Payable 2008)

By Assessment Date	Estimated					Estimated Real Property Taxes				Tax Cap Impact	Town of St. John Portion	Town's Tax Cap Impact	Town Tax Revenue	
	Res AV	Non-Res AV	Deductions <sup>(2)</sup>	Gross AV	Net AV	Tax Rate <sup>(3)</sup>	Net Taxes	Tax Cap	Taxes Payable					
March 1, 2007 Pay 2008 <sup>(1)</sup>														
Owner														
Key Number														
Heldt 05-06-0004-0001	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ 2.7349	\$ 171.17 (4)	\$ 171.17	\$ 171.17	\$ -	0.00%	\$ -	\$ -	\$ -
Howes 09-11-0250-0001	95,500	26,800	48,000	122,300	74,300	1.3338	1,085.91 (5)	2,333.86	1,085.91	-	0.00%	-	-	-
Florek-Bergiel 09-11-0024-0026	206,700	25,100	48,000	231,800	183,800	1.5816	2,608.92 (5)	4,530.97	2,608.92	-	0.00%	-	-	-
DeGrauwe 09-11-0024-0013	-	1,600	-	1,600	1,600	1.5816	25.31 (5)	25.31	25.31	-	0.00%	-	-	-
DeGrauwe 09-11-0024-0014	373,800	29,000	48,000	402,800	354,800	1.5816	4,999.62 (5)	7,934.65	4,999.62	-	0.00%	-	-	-
Buchmeier 09-11-0024-0006	-	22,000	-	22,000	22,000	1.5816	347.94 (5)	347.94	347.94	-	0.00%	-	-	-
Buchmeier 09-11-0024-0008	-	8,100	-	8,100	8,100	1.5816	128.11 (5)	128.11	128.11	-	0.00%	-	-	-
Buchmeier 09-11-0024-0016	-	-	-	-	-	1.5816	- (5)	-	-	-	0.00%	-	-	-
Buchmeier 09-11-0024-0020	-	1,900	-	1,900	1,900	1.5816	30.05 (5)	30.05	30.05	-	0.00%	-	-	-
Buchmeier 09-11-0024-0022	141,200	106,500	45,000	247,700	202,700	1.5816	3,025.19 (5)	4,508.37	3,025.19	-	0.00%	-	-	-
<b>Totals</b>	<b>\$ 817,200</b>	<b>\$ 228,500</b>	<b>\$ 189,000</b>	<b>\$ 1,045,700</b>	<b>\$ 856,700</b>		<b>\$ 12,422.21</b>		<b>\$ 12,422.21</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Notes:

- (1) The assessed values are for the March 1, 2007 assessment date, the most current data available, as have been adjusted for Annual Trending per the Office of the Lake County.
- (2) The 2007 Standard Deduction is applied in an amount of \$45,000 for which a mortgage exemption may also apply of \$3,000.
- (3) The property tax rate has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases.
- (4) The Hanover Township property tax rate has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases (Gross tax rate of \$2.7443 with the real PTRC at 16.8368% and the homestead PTRC at \$8.0390).
- (5) The St. John Township property tax rate has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases (Gross tax rate of \$2.0861 with the real PTRC at 24.1856% and the homestead PTRC at \$11.8747).



ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 7-2  
Estimated Assessed Valuations and Real Property Tax Revenues from the Annexation Area:  
(March 1, 2008 for Taxes Payable 2009)

By Assessment Date	Estimated					Estimated Real Property Taxes				Tax Cap Impact	Town of St. John Portion	Town's Tax Cap Impact	Town Tax Revenue	
	Res AV	Non-Res AV	Deductions <sup>(2)</sup>	Gross AV	Net AV	Tax Rate <sup>(3)</sup>	Net Taxes	Tax Cap	Taxes Payable					
March 1, 2008 Pay 2009 <sup>(1)</sup>														
Owner	Key Number													
Heldt	05-06-0004-0001	\$ -	\$ 7,900	\$ -	\$ 7,900	\$ 7,900	1.7951 (4)	\$ 141.81	\$ 197.50	\$ 141.81	\$ -	0.00%	\$ -	\$ -
Howes	09-11-0250-0001	100,300	29,100	56,855	128,400	71,545	1.1277 (5)	806.81	2,207.00	806.81	-	0.00%	-	-
Florek-Bergiel	09-11-0024-0026	217,000	26,400	97,700	243,400	145,700	1.1277 (5)	1,643.06	3,915.00	1,643.06	-	0.00%	-	-
DeGrauwe	09-11-0024-0013	-	1,700	-	1,700	1,700	1.1277 (5)	19.17	42.50	19.17	-	0.00%	-	-
DeGrauwe	09-11-0024-0014	392,500	30,500	159,125	423,000	263,875	1.1277 (5)	2,975.72	6,650.00	2,975.72	-	0.00%	-	-
Buchmeier	09-11-0024-0006	-	23,100	-	23,100	23,100	1.1277 (5)	260.50	577.50	260.50	-	0.00%	-	-
Buchmeier	09-11-0024-0008	-	8,500	-	8,500	8,500	1.1277 (5)	95.85	212.50	95.85	-	0.00%	-	-
Buchmeier	09-11-0024-0016	-	-	-	-	-	1.1277 (5)	-	-	-	-	0.00%	-	-
Buchmeier	09-11-0024-0020	-	2,000	-	2,000	2,000	1.1277 (5)	22.55	50.00	22.55	-	0.00%	-	-
Buchmeier	09-11-0024-0022	148,300	111,800	70,655	260,100	189,445	1.1277 (5)	2,136.37	5,019.50	2,136.37	-	0.00%	-	-
<b>Totals</b>		<b>\$ 858,100</b>	<b>\$ 240,000</b>	<b>\$ 384,335</b>	<b>\$ 1,098,100</b>	<b>\$ 713,765</b>		<b>\$ 8,101.85</b>		<b>\$ 8,101.85</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>

Notes:

- (1) Assumes that assessed values for the assessment date are adjusted for Annual Trending at a 5% increase over the prior year and rounded to the nearest one-hundred, for wt
- (2) The Standard Deduction is applied under HEA 1001(2008) in an amount of the lesser of \$45,000 or 60% of the residentially assessed value including the new Supplemental Standard Deduction equal to 35% for residentially assessed value from \$75,000 to \$600,000 and 25% for residentially assessed value over \$600,000. The deduction amount may also include an applicable mortgage deduction, for which is assumed in subsequent years.
- (3) The property tax rate has been adjusted for the impacts of HEA 1001(2008) but has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases.
- (4) The Hanover Township property tax rate has been adjusted for the impacts of HEA 1001(2008) but has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases.
- (5) The St. John Township property tax rate has been adjusted for the impacts of HEA 1001(2008) but has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases.



ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 7-3  
Estimated Assessed Valuations and Real Property Tax Revenues from the Annexation Area:  
(March 1, 2009 for Taxes Payable 2010)

By Assessment Date	Estimated					Estimated Real Property Taxes				Tax Cap Impact	Town of St. John Portion	Town's Tax Cap Impact	Town Tax Revenue
	Res AV <sup>(1)</sup>	Non-Res AV <sup>(1)</sup>	Deductions <sup>(2)</sup>	Gross AV	Net AV	Tax Rate <sup>(3)</sup>	Net Taxes	Tax Cap	Taxes Payable				
<b>ANNEXATION ACTION APPLICABLE:</b>													
March 1, 2009 Pay 2010 (Year 1)													
Heldt 05-06-0004-0001	\$ -	\$ 8,300	\$ -	\$ 8,300	\$ 8,300	\$ 2.3106 (4)	\$ 191.78	\$ 166.00	\$ 166.00	\$ 25.78	22.45%	\$ 5.79	\$ 37.27
Howes 09-11-0250-0001	105,300	29,500	58,605	134,800	76,195	1.1271 (5)	858.79	1,643.00	858.79	-	0.00%	-	-
Florsk-Bergiel 09-11-0024-0026	227,900	27,700	101,515	255,600	154,085	1.1271 (5)	1,736.69	2,833.00	1,736.69	-	0.00%	-	-
DeGrauwe 09-11-0024-0013	-	1,800	-	1,800	1,800	1.1271 (5)	20.29	36.00	20.29	-	0.00%	-	-
DeGrauwe 09-11-0024-0014	412,100	32,000	165,985	444,100	278,115	1.1271 (5)	3,134.63	4,761.00	3,134.63	-	0.00%	-	-
Buchmeier 09-11-0024-0006	-	24,300	-	24,300	24,300	1.1271 (5)	273.89	486.00	273.89	-	0.00%	-	-
Buchmeier 09-11-0024-0008	-	8,900	-	8,900	8,900	1.1271 (5)	100.31	178.00	100.31	-	0.00%	-	-
Buchmeier 09-11-0024-0016	-	-	-	-	-	1.1271 (5)	-	-	-	-	0.00%	-	-
Buchmeier 09-11-0024-0020	-	2,100	-	2,100	2,100	1.1271 (5)	23.67	42.00	23.67	-	0.00%	-	-
Buchmeier 09-11-0024-0022	155,700	117,400	73,245	273,100	199,855	1.1271 (5)	2,252.57	3,905.00	2,252.57	-	0.00%	-	-
<b>Totals</b>	<b>\$ 901,000</b>	<b>\$ 252,000</b>	<b>\$ 399,350</b>	<b>\$ 1,153,000</b>	<b>\$ 753,650</b>		<b>\$ 8,592.62</b>		<b>\$ 8,566.84</b>	<b>\$ 25.78</b>		<b>\$ 5.79</b>	<b>\$ 37.27</b>

Notes:

- (1) Assumes that assessed values for the assessment date are adjusted for Annual Trending at a 5% increase over the prior year and rounded to the nearest one-hundred, for which actual results may vary and be material.
- (2) The Standard Deduction is applied under HEA 1001(2008) in an amount of the lesser of \$45,000 or 60% of the residentially assessed value including the new Supplemental Standard Deduction equal to 35% for residentially assessed value from \$75,000 to \$600,000 and 25% for residentially assessed value over \$600,000. The deduction amount may also include an applicable mortgage deduction, for which is assumed in subsequent years.
- (3) The property tax rate has been adjusted for the impacts of HEA 1001(2008) but has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases.
- (4) The real property tax rate due to the proposed zoning upon annexation is NOT exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4.1(b).
- (5) The real property tax rate due to the proposed zoning upon annexation is exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4.1(b) for a period of ten (10) years or until such time the zoning of the real property is changed from Open Space (O.S.) District to allow for agricultural land uses to any other zoning classification. However, utility district (water, sanitary and stormwater) rates apply.



ST. JOHN, INDIANA  
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FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 7-4  
Estimated Assessed Valuations and Real Property Tax Revenues from the Annexation Area:  
(March 1, 2010 for Taxes Payable 2011)

By Assessment Date	Estimated					Estimated Real Property Taxes				Tax Cap Impact	Town of St. John Portion	Town's Tax Cap Impact	Town Tax Revenue
	Res AV <sup>(1)</sup>	Non-Res AV <sup>(1)</sup>	Deductions <sup>(2)</sup>	Gross AV	Net AV	Tax Rate <sup>(3)</sup>	Net Taxes	Tax Cap	Taxes Payable				
<b>ANNEXATION ACTION APPLICABLE:</b>													
<b>March 1, 2010 Pay 2011 (Year 2)</b>													
Heldt 05-06-0004-0001	\$ -	\$ 8,700	\$ -	\$ 8,700	\$ 8,700	\$ 2.3106 (4)	\$ 201.02	\$ 174.00	\$ 174.00	\$ 27.02	22.45%	\$ 6.07	\$ 39.07
Howes 09-11-0250-0001	110,600	31,000	60,460	141,600	81,140	1.1271 (5)	914.53	1,726.00	914.53	-	0.00%	-	-
Florek-Bergiel 09-11-0024-0026	239,300	29,100	105,505	268,400	162,895	1.1271 (5)	1,835.99	2,975.00	1,835.99	-	0.00%	-	-
DeGrauwe 09-11-0024-0013	-	1,900	-	1,900	1,900	1.1271 (5)	21.41	38.00	21.41	-	0.00%	-	-
DeGrauwe 09-11-0024-0014	432,700	33,600	173,195	466,300	293,105	1.1271 (5)	3,303.59	4,999.00	3,303.59	-	0.00%	-	-
Buchmeier 09-11-0024-0006	-	25,500	-	25,500	25,500	1.1271 (5)	287.41	510.00	287.41	-	0.00%	-	-
Buchmeier 09-11-0024-0008	-	9,300	-	9,300	9,300	1.1271 (5)	104.82	186.00	104.82	-	0.00%	-	-
Buchmeier 09-11-0024-0016	-	-	-	-	-	1.1271 (5)	-	-	-	-	0.00%	-	-
Buchmeier 09-11-0024-0020	-	2,200	-	2,200	2,200	1.1271 (5)	24.80	44.00	24.80	-	0.00%	-	-
Buchmeier 09-11-0024-0022	163,500	123,300	75,975	286,800	210,825	1.1271 (5)	2,376.21	4,101.00	2,376.21	-	0.00%	-	-
<b>Totals</b>	<b>\$ 946,100</b>	<b>\$ 264,600</b>	<b>\$ 415,135</b>	<b>\$ 1,210,700</b>	<b>\$ 795,565</b>		<b>\$ 9,069.78</b>		<b>\$ 9,042.76</b>	<b>\$ 27.02</b>		<b>\$ 6.07</b>	<b>\$ 39.07</b>

Notes:

- (1) Assumes that assessed values for the assessment date are adjusted for Annual Trending at a 5% increase over the prior year and rounded to the nearest one-hundred, for which actual results may vary and be material.
- (2) The Standard Deduction is applied under HEA 1001(2008) in an amount of the lesser of \$45,000 or 60% of the residentially assessed value including the new Supplemental Standard Deduction equal to 35% for residentially assessed value from \$75,000 to \$600,000 and 25% for residentially assessed value over \$600,000. The deduction amount may also include an applicable mortgage deduction, for which is assumed in subsequent years.
- (3) The property tax rate has been adjusted for the impacts of HEA 1001(2008) but has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases.
- (4) The real property tax rate due to the proposed zoning upon annexation is NOT exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4.1(b).
- (5) The real property tax rate due to the proposed zoning upon annexation is exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4.1(b) for a period of ten (10) years or until such time the zoning of the real property is changed from Open Space (O.S.) District to allow for agricultural land uses to any other zoning classification. However, utility district (water, sanitary and stormwater) rates apply.



ST. JOHN, INDIANA  
TOWN OF ST. JOHN

FISCAL PLAN FOR THE  
ANNEXATION AREA

TABLE 7-5  
Estimated Assessed Valuations and Real Property Tax Revenues from the Annexation Area:  
(March 1, 2011 for Taxes Payable 2012)

By Assessment Date	Estimated					Estimated Real Property Taxes				Tax Cap Impact	Town of St. John Portion	Town's Tax Cap Impact	Town Tax Revenue
	Res AV <sup>(1)</sup>	Non-Res AV <sup>(1)</sup>	Deductions <sup>(2)</sup>	Gross AV	Net AV	Tax Rate <sup>(3)</sup>	Net Taxes	Tax Cap	Taxes Payable				
<b>ANNEXATION ACTION APPLICABLE:</b>													
March 1, 2011 Pay 2012 (Year 3)													
Heldt 05-06-0004-0001	\$ -	\$ 9,100	\$ -	\$ 9,100	\$ 9,100	\$ 2.3106 (4)	\$ 210.26	\$ 182.00	\$ 182.00	\$ 28.26	22.45%	\$ 6.35	\$ 40.86
Howes 09-11-0250-0001	116,100	32,600	62,385	148,700	86,315	1.1271 (5)	972.86	1,813.00	972.86	-	0.00%	-	-
Florek-Bergiel 09-11-0024-0026	251,300	30,600	109,705	281,900	172,195	1.1271 (5)	1,940.81	3,125.00	1,940.81	-	0.00%	-	-
DeGrauwe 09-11-0024-0013	-	2,000	-	2,000	2,000	1.1271 (5)	22.54	40.00	22.54	-	0.00%	-	-
DeGrauwe 09-11-0024-0014	454,300	35,300	180,755	489,600	308,845	1.1271 (5)	3,490.99	5,249.00	3,480.99	-	0.00%	-	-
Buchmeier 09-11-0024-0006	-	26,800	-	26,800	26,800	1.1271 (5)	302.06	536.00	302.06	-	0.00%	-	-
Buchmeier 09-11-0024-0008	-	9,800	-	9,800	9,800	1.1271 (5)	110.46	196.00	110.46	-	0.00%	-	-
Buchmeier 09-11-0024-0016	-	-	-	-	-	1.1271 (5)	-	-	-	-	0.00%	-	-
Buchmeier 09-11-0024-0020	-	2,300	-	2,300	2,300	1.1271 (5)	25.92	46.00	25.92	-	0.00%	-	-
Buchmeier 09-11-0024-0022	171,700	129,500	78,845	301,200	222,355	1.1271 (5)	2,506.16	4,307.00	2,506.16	-	0.00%	-	-
<b>Totals</b>	<b>\$ 993,400</b>	<b>\$ 278,000</b>	<b>\$ 431,650</b>	<b>\$ 1,271,400</b>	<b>\$ 839,710</b>		<b>\$ 9,572.07</b>		<b>\$ 9,543.81</b>	<b>\$ 28.26</b>		<b>\$ 6.35</b>	<b>\$ 40.86</b>

Notes:

- (1) Assumes that assessed values for the assessment date are adjusted for Annual Trending at a 5% increase over the prior year and rounded to the nearest one-hundred, for which actual results may vary and be material.
- (2) The Standard Deduction is applied under HEA 1001(2008) in an amount of the lesser of \$45,000 or 60% of the residentially assessed value including the new Supplemental Standard Deduction equal to 35% for residentially assessed value from \$75,000 to \$600,000 and 25% for residentially assessed value over \$600,000. The deduction amount may also include an applicable mortgage deduction, for which is assumed in subsequent years.
- (3) The property tax rate has been adjusted for the impacts of HEA 1001(2008) but has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases.
- (4) The real property tax rate due to the proposed zoning upon annexation is NOT exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4.1(b).
- (5) The real property tax rate due to the proposed zoning upon annexation is exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4.1(b) for a period of ten (10) years or until such time the zoning of the real property is changed from Open Space (O.S.) District to allow for agricultural land uses to any other zoning classification. However, utility district (water, sanitary and stormwater) rates apply.





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TABLE 7-6  
Estimated Assessed Valuations and Real Property Tax Revenues from the Annexation Area:  
(March 1, 2012 for Taxes Payable 2013)

By Assessment Date	Estimated					Estimated Real Property Taxes				Tax Cap Impact	Town of St. John Portion	Town's Tax Cap Impact	Town Tax Revenue
	Res AV <sup>(1)</sup>	Non-Res AV <sup>(1)</sup>	Deductions <sup>(2)</sup>	Gross AV	Net AV	Tax Rate <sup>(3)</sup>	Net Taxes	Tax Cap	Taxes Payable				
<b>ANNEXATION ACTION APPLICABLE:</b>													
<b>March 1, 2012 Pay 2013 (Year 4)</b>													
Heldt 05-06-0004-0001	\$ -	\$ 9,600	\$ -	\$ 9,600	\$ 9,600	\$ 2.3106 (4)	\$ 221.82	\$ 192.00	\$ 192.00	\$ 29.82	22.45%	\$ 6.69	\$ 43.11
Howes 09-11-0250-0001	121,900	34,200	64,415	156,100	91,685	1.1271 (5)	1,033.38	1,903.00	1,033.38	-	0.00%	-	-
Florek-Bergiel 09-11-0024-0026	263,900	32,100	114,115	296,000	181,885	1.1271 (5)	2,050.03	3,281.00	2,050.03	-	0.00%	-	-
DeGrauwe 09-11-0024-0013	-	2,100	-	2,100	2,100	1.1271 (5)	23.67	42.00	23.67	-	0.00%	-	-
DeGrauwe 09-11-0024-0014	477,000	37,100	188,700	514,100	325,400	1.1271 (5)	3,667.58	5,512.00	3,667.58	-	0.00%	-	-
Buchmeier 09-11-0024-0006	-	28,100	-	28,100	28,100	1.1271 (5)	316.72	562.00	316.72	-	0.00%	-	-
Buchmeier 09-11-0024-0008	-	10,300	-	10,300	10,300	1.1271 (5)	116.09	206.00	116.09	-	0.00%	-	-
Buchmeier 09-11-0024-0016	-	-	-	-	-	1.1271 (5)	-	-	-	-	0.00%	-	-
Buchmeier 09-11-0024-0020	-	2,400	-	2,400	2,400	1.1271 (5)	27.05	48.00	27.05	-	0.00%	-	-
Buchmeier 09-11-0024-0022	180,300	136,000	81,855	316,300	234,445	1.1271 (5)	2,642.43	4,523.00	2,642.43	-	0.00%	-	-
<b>Totals</b>	<b>\$ 1,043,100</b>	<b>\$ 291,900</b>	<b>\$ 449,085</b>	<b>\$ 1,335,000</b>	<b>\$ 865,915</b>		<b>\$ 10,098.76</b>		<b>\$ 10,068.95</b>	<b>\$ 29.82</b>		<b>\$ 6.69</b>	<b>\$ 43.11</b>

Notes:

- (1) Assumes that assessed values for the assessment date are adjusted for Annual Trending at a 5% increase over the prior year and rounded to the nearest one-hundred, for which actual results may vary and be material.
- (2) The Standard Deduction is applied under HEA 1001(2008) in an amount of the lesser of \$45,000 or 60% of the residentially assessed value including the new Supplemental Standard Deduction equal to 35% for residentially assessed value from \$75,000 to \$500,000 and 25% for residentially assessed value over \$600,000. The deduction amount may also include an applicable mortgage deduction, for which is assumed in subsequent years.
- (3) The property tax rate has been adjusted for the impacts of HEA 1001(2008) but has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases.
- (4) The real property tax rate due to the proposed zoning upon annexation is NOT exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4.1(b).
- (5) The real property tax rate due to the proposed zoning upon annexation is exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4.1(b) for a period of ten (10) years or until such time the zoning of the real property is changed from Open Space (O.S.) District to allow for agricultural land uses to any other zoning classification. However, utility district (water, sanitary and stormwater) rates apply.



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TABLE 7-7  
Estimated Assessed Valuations and Real Property Tax Revenues from the Annexation Area:  
(March 1, 2013 for Taxes Payable 2014)

By Assessment Date	Estimated					Estimated Real Property Taxes				Tax Cap Impact	Town of St. John Portion	Town's Tax Cap Impact	Town Tax Revenue
	Res AV <sup>(1)</sup>	Non-Res AV <sup>(1)</sup>	Deductions <sup>(2)</sup>	Gross AV	Net AV	Tax Rate <sup>(3)</sup>	Net Taxes	Tax Cap	Taxes Payable				
<b>ANNEXATION ACTION APPLICABLE:</b>													
<b>March 1, 2013 Pay 2014 (Year 5)</b>													
Heldt 05-06-0004-0001	\$ -	\$ 10,100	\$ -	\$ 10,100	\$ 10,100	\$ 2.3106 (4)	\$ 233.37	\$ 202.00	\$ 202.00	\$ 31.37	22.45%	\$ 7.04	\$ 45.36
Howes 09-11-0250-0001	128,000	35,900	66,550	163,900	97,350	1.1271 (5)	1,097.23	1,998.00	1,097.23	-	0.00%	-	-
Florek-Bergiel 09-11-0024-0026	277,100	33,700	118,735	310,800	192,065	1.1271 (5)	2,164.76	3,445.00	2,164.76	-	0.00%	-	-
DeGrauwe 09-11-0024-0013	-	2,200	-	2,200	2,200	1.1271 (5)	24.80	44.00	24.80	-	0.00%	-	-
DeGrauwe 09-11-0024-0014	500,900	39,000	197,065	539,900	342,835	1.1271 (5)	3,864.09	5,789.00	3,864.09	-	0.00%	-	-
Buchmeier 09-11-0024-0006	-	29,500	-	29,500	29,500	1.1271 (5)	332.49	590.00	332.49	-	0.00%	-	-
Buchmeier 09-11-0024-0008	-	10,800	-	10,800	10,800	1.1271 (5)	121.73	216.00	121.73	-	0.00%	-	-
Buchmeier 09-11-0024-0016	-	-	-	-	-	1.1271 (5)	-	-	-	-	0.00%	-	-
Buchmeier 09-11-0024-0020	-	2,500	-	2,500	2,500	1.1271 (5)	28.18	50.00	28.18	-	0.00%	-	-
Buchmeier 09-11-0024-0022	189,300	142,800	85,005	332,100	247,095	1.1271 (5)	2,785.01	4,749.00	2,785.01	-	0.00%	-	-
<b>Totals</b>	<b>\$ 1,095,300</b>	<b>\$ 306,500</b>	<b>\$ 467,355</b>	<b>\$ 1,401,800</b>	<b>\$ 934,445</b>		<b>\$ 10,651.66</b>		<b>\$ 10,620.29</b>	<b>\$ 31.37</b>		<b>\$ 7.04</b>	<b>\$ 45.36</b>

Notes:

- (1) Assumes that assessed values for the assessment date are adjusted for Annual Trending at a 5% increase over the prior year and rounded to the nearest one-hundred, for which actual results may vary and be material.
- (2) The Standard Deduction is applied under HEA 1001(2008) in an amount of the lesser of \$45,000 or 60% of the residentially assessed value including the new Supplemental Standard Deduction equal to 35% for residentially assessed value from \$75,000 to \$600,000 and 25% for residentially assessed value over \$600,000. The deduction amount may also include an applicable mortgage deduction, for which is assumed in subsequent years.
- (3) The property tax rate has been adjusted for the impacts of HEA 1001(2008) but has not been increased or adjusted for increases or decreases in the total certified assessed value of taxing units or levy increases or decreases.
- (4) The real property tax rate due to the proposed zoning upon annexation is NOT exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4.1(b).
- (5) The real property tax rate due to the proposed zoning upon annexation is exempt from the municipal (Town of St. John) tax rate under I.C. 36-4-3-4.1(b) for a period of ten (10) years or until such time the zoning of the real property is changed from Open Space (O.S.) District to allow for agricultural land uses to any other zoning classification. However, utility district (water, sanitary and stormwater) rates apply.



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TABLE 8

2007 Distribution of Inn Keepers' Tax -  
Lake County, Indiana

(Citation: Indiana Code 6-9-2-1, Effective Date of July 29, 1975 at an 0.05 tax rate)

Fiscal Year 2007 Revenue Collections<sup>1</sup>:                   \$     2,508,276  
First \$1,200,000 of Revenue                                 1,200,000  
Revenue in Excess of \$1,200,000                         1,308,276

	First \$1,200,000		Revenue in Excess of \$1,200,000		Total Distribution
	Percent Distribution	Revenue Distribution	Percent Distribution	Revenue Distribution	
Lake County Convention and Visitors Bureau - Convention, Tourism, & Visitors Promotion Fund:	35.00%	\$ 420,000	85.00%	\$ 1,112,035	\$ 1,532,035
Indiana University - Northwest:	44.33%	531,960	10.00%	130,828	662,788
Cities and Towns (See Below):	9.00%	108,000	0.00%	-	108,000
Purdue University - Calumet:	9.00%	108,000	5.00%	65,414	173,414
Gary and Hammond Convention Facilities:	2.67%	32,040	0.00%	-	32,040
<b>Totals:</b>	<b>100.00%</b>	<b>\$ 1,200,000</b>	<b>100.00%</b>	<b>\$ 1,308,276</b>	<b>\$ 2,508,276</b>

Distribution to Cities and Towns (Breakdown)			9.00%	\$ 108,000
	Population <sup>2</sup> April 1, 2000	Population Estimate <sup>2</sup> July 1, 2006		
<b>Population &gt; 32,000</b>				
City of Gary	102,746	97,715	10.00%	\$ 10,800
City of Hammond	83,048	78,292	10.00%	10,800
City of East Chicago	32,414	30,594	10.00%	10,800
<b>Population &lt; 32,000</b>				
Town of Cedar Lake	9,279	10,211	5.00%	5,400
City of Crown Point	19,806	23,493	5.00%	5,400
Town of Dyer	13,895	15,481	5.00%	5,400
Town of Griffith	17,334	16,641	5.00%	5,400
Town of Highland	23,546	22,961	5.00%	5,400
City of Hobart	25,363	28,043	5.00%	5,400
City of Lake Station	13,948	13,467	5.00%	5,400
Town of Lowell	7,505	8,221	5.00%	5,400
Town of Merrillville	30,560	31,896	5.00%	5,400
Town of Munster	20,511	22,346	5.00%	5,400
Town of New Chicago	2,063	2,019	5.00%	5,400
Town of St. John	8,382	11,710	5.00%	5,400
Town of Schererville	24,851	28,881	5.00%	5,400
City of Whiting	5,137	4,883	5.00%	5,400
<b>Total:</b>			<b>100.00%</b>	<b>\$ 108,000</b>

Notes:

(1) Source: Indiana Handbook of Taxes, Revenues and Appropriations. Indiana Legislative Services Agency. Office of Fiscal and Management Analysis. Fiscal Year 2007. Pages 98-102. Distributions are based upon 2000 Census figures and not estimates.

(2) Source: Population Division, U.S. Census Bureau. Table 4: Annual Estimates of the Population for Incorporated Places in Indiana, Listed Alphabetically: April 1, 2000 to July 1, 2006 (SUB-EST2006-04-18). Release Date: June 28, 2007.



ST. JOHN, INDIANA  
TOWN OF ST. JOHN

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TABLE 9

Estimated Recurring (Annual) and Non-Recurring (One-Time) Revenues: By Collection Year

Assessment Date (March 1, _____) Collection Year (Fiscal Year)	2009	2010	2011	2012	2013	Total
	2010	2011	2012	2013	2014	
Dwelling Units First Assessed (Estimated):	4	0	0	0	0	4
Population (Annual Increases) (1):	8	0	0	0	0	8

	Five-Year Fiscal Plan Period					Total
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Recurring (Annual) Revenues</b>						
Property Tax Revenue (2)	\$ 37	\$ 39	\$ 41	\$ 43	\$ 45	\$ 206
Local Road and Street ("LRS") Revenue	531	531	531	531	531	2,657
Motor Vehicle Highway ("MVH") Revenue	2,927	2,927	2,927	2,927	2,927	14,634
Emergency Medical Service ("EMS") Revenue	125	125	125	125	125	625
Cable Television Franchise Fee	78	78	78	78	78	390
Riverboat Gaming Revenue-Sharing	55	55	55	55	55	276
Ambulance Capital Replacement/Mileage Fee	27	27	27	27	27	134
Cigarette Tax Revenue	7	7	7	7	7	35
Vehicle Excise Tax Revenue	800	800	800	800	800	4,000
Ordinance/Violations/Tickets/County Reimbursement (3)	-	-	-	-	-	-
Festivals (June, Fall and Holiday) (3)	-	-	-	-	-	-
ABC Gallonage Tax Revenue	16	16	16	16	16	80
Garbage Collection Fee Revenue (4)	-	-	-	-	-	-
Dog/Cat License Revenues	4	4	4	4	4	20
Dog Pound Revenues (3)	-	-	-	-	-	-
Innkeepers' Tax Revenue	-	-	-	-	-	-
Sub-Total Recurring (Annual) Revenue	\$ 4,607	\$ 4,609	\$ 4,611	\$ 4,613	\$ 4,615	\$ 23,056
<b>Non-Recurring (One-Time) Revenues</b>						
Building and Inspection Permit Fees (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Non-Recurring (One-Time) Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,607</b>	<b>\$ 4,609</b>	<b>\$ 4,611</b>	<b>\$ 4,613</b>	<b>\$ 4,615</b>	<b>\$ 23,056</b>

Any differences are due to rounding as a result of the five-year period of this Fiscal Plan, which are deemed immaterial to the Fiscal Plan.

**Notes and Assumptions:**

- (1) For the purposes of application of annual increases, **TABLE 3** population estimates for the Annexation Area were applied.
- (2) For the purposes of this Fiscal Plan, the most current gross tax rates available (2006 Payable 2007) were applied. Adjustments in annual fund levy growth, individual annual taxing unit levies, and changes in certified net assessed valuations among other factors impact the Town's gross tax rate, for which may be material to real property tax revenue estimates; therefore, the gross tax rate in subsequent years is assumed to remain constant and not estimated to increase or decrease with exception for the impact as a result of HEA 1001 (2008). Reference **TABLE 6.1**, **TABLE 6.2**, **TABLE 6.3**, and **TABLE 6.4** for the appropriate real property tax rates.
- (3) Revenue sources deemed immaterial to the Fiscal Plan due to skewed available comparable data to the size of the Annexation Area, the estimated population increase to the Town population and the continued use of the Annexation Area as predominantly agricultural during the five-year period of this Fiscal Plan.
- (4) Garbage collection fees are not collected by the Town. Garbage costs are paid from the Town's general fund operating budget from property tax revenues.

**Assumptions:**

Five years is considered a standard planning period for annexation analysis' fiscal plan.  
Population based revenues will not increase until the completion of the 2010 census (typically by April 1, 2011) occurs or unless a special census is of the Town is conducted at the request of the Town to the Census Bureau with said costs paid by the Town.  
Assumes approximately 0.343 miles (approximately 1,810 feet) of additional public right-of-way streets to be maintained by the Town of St. John, which may be deemed immaterial to this Fiscal Plan.



ST. JOHN, INDIANA  
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FISCAL PLAN FOR THE  
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TABLE 10

Estimated Non-Capital (Recurring) and Capital (Non-Recurring) Costs: By Fiscal Year

Fiscal Year (January 1 to December 31):	2010	2011	2012	2013	2014	Total
Dwelling Units First Assessed (Estimated):	4	0	0	0	0	4
Population (Annual Increases):	8	0	0	0	0	8

	Five-Year Fiscal Plan Period					Total
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Non-Capital (Recurring) Costs (1)</b>						
Administrative Services	\$ 694	\$ 715	\$ 736	\$ 758	\$ 781	\$ 3,685
Building and Planning Services	288	297	306	315	324	1,531
Public Works (General Services)	2,420	2,493	2,568	2,645	2,724	12,851
Right-of-Way (Street and Road) Maintenance	2,228	2,295	2,364	2,435	2,508	11,830
Street Sign, Maintenance & Repairs	26	27	28	28	29	138
Street Lights, Maintenance & Repairs	9	9	9	10	10	47
Street Ice Prevention/Salting	316	326	335	346	356	1,679
Garbage Collection Services	759	797	797	797	797	3,948
Police Protection (includes Animal Control)	1,567	1,614	1,662	1,712	1,764	8,319
Fire Protection and Emergency Services	904	931	959	987	1,017	4,798
Parks and Recreation (General Park Services)	438	451	465	479	493	2,327
Outstanding Debt within the Annexation Area	-	-	-	-	-	-
Sub-Total: Non-Capital (Recurring) Costs	\$ 9,650	\$ 9,955	\$ 10,230	\$ 10,513	\$ 10,804	\$ 51,152
<b>Capital (Non-Recurring) Costs (2)</b>						
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building and Planning Services	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Police Protection (includes Animal Control)	-	-	-	-	-	-
Fire Protection and Emergency Services	-	-	-	-	-	-
Street and Road Maintenance	-	-	-	-	-	-
Snowplowing and Salting	-	-	-	-	-	-
Street Sign Maintenance & Repairs	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Sub-Total: Capital (Non-Recurring) Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 9,650</b>	<b>\$ 9,955</b>	<b>\$ 10,230</b>	<b>\$ 10,513</b>	<b>\$ 10,804</b>	<b>\$ 51,152</b>

Differences are due to rounding as a result of phasing the residential development, which are deemed to be immaterial to the Fiscal Plan.

Notes:

(1) Estimated non-capital (recurring) costs or "planned services of a non-capital nature" including police and fire protection, road maintenance and other services normally provided within the Town's corporate boundaries will be provided (i) to the Annexation Area within one-year (1) after the effective date of said annexation and (ii) in a manner equivalent in standard and scope to those planned services of a non-capital nature regardless of similar topography, patterns of land use and density population; however, said services are subject to the individual petitioner conditions as documented in their voluntary annexation petitions, which may be lesser upon request.

(2) Estimated non-capital (recurring) costs or "planned services of a non-capital nature" including police and fire protection, road maintenance and other services normally provided within the Town's corporate boundaries will be provided (i) to the Annexation Area within one-year (1) after the effective date of said annexation and (ii) in a manner equivalent in standard and scope to those planned services of a non-capital nature regardless of similar topography, patterns of land use and density population; however, said services are subject to the individual petitioner conditions as documented in their voluntary annexation petitions, which may be lesser upon request.

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

Assumes a 3% cost-of-living increase per year after Year 1 for Non-Capital (Recurring) Costs.

