

**ANNEXATION FISCAL PLAN  
FOR THE  
CITY OF GREENFIELD, INDIANA**

***CITY OWNED PROPERTIES***  
**CITY OF GREENFIELD**  
**FEBRUARY 23, 2022**

*Prepared by:*

**KROHN**  
**&**  
**ASSOCIATES**  
— CPAS AND CONSULTANTS —

## INTRODUCTION

The following fiscal plan (the “Fiscal Plan”) is for the proposed super voluntary annexation of nine parcels that are owned by the City. These parcels are either adjacent to or partially included in the existing Greenfield City limits – See Exhibit A for parcel maps and parcel numbers (“Annexation Area”). The Annexation Area is adjacent to the City of Greenfield (the “City”). The requirements of the Indiana Code mandate the development and adoption of a written Fiscal Plan and the establishment of a definite policy by resolution of the City Council. Pursuant to Indiana Code Section 36-4-3-13(d), the Fiscal Plan will include the following:

1. The cost estimates of planned services to be furnished to the territory to be annexed;
2. The method or methods of financing the planned services;
3. The plan for the organization and extension of services;
4. That planned services of a non-capital nature, including police protection, fire protection, street and road maintenance, and other non-capital services normally provided within the corporate boundaries, will be provided to the annexed territory within one (1) year after the effective date of annexation and that they will be provided in a manner equivalent in standard and scope to those non-capital services provided to areas within the corporate boundaries regardless of similar topography, patterns of land use, and population density;
5. That services of capital improvement nature, including street construction, sewer facilities, water facilities, and stormwater drainage facilities, will be provided to the annexed territory within three (3) years after the effective date of the annexation in the same manner as those services are provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use, and population density, and in a manner consistent with federal, state, and local laws, procedures and planning criteria;
6. The estimated effect of the proposed annexation on taxpayers in each of the political subdivisions to which the proposed annexation applies for four (4) years after the effective date of the annexation;
7. The estimated effect the proposed annexation will have on municipal finances for four (4) years after the effective date of the annexation; and
8. Any estimated effects on political subdivisions in the county that are not part of the annexation and on taxpayers located in those political subdivisions for four (4) years after the effective date of the annexation.

## **INTRODUCTION**

(Continued)

9. A list of all parcels of property in the annexation territory and the following information regarding each parcel:
- The name of the owner of the parcel;
  - The parcel identification number;
  - The most recent assessed value of the parcel; and
  - The existence of known waiver of the right to remonstrate on the parcel.

This Fiscal Plan may include additional materials in connection with the foregoing. This Fiscal Plan was developed through the cooperative efforts of the City's administrative staff, engineer, attorney and O.W. Krohn & Associates, LLP. This Fiscal Plan is the result of an analysis of the proposed Annexation Area.

The Annexation Area is contiguous to the City for purposes of Indiana Code 36-4-3-1.5, and there is a written Fiscal Plan, herein provided, that has been approved by the City Council.

## **AREA DESCRIPTION**

### **Location, Area Size and Contiguity**

The proposed Annexation Area is located in various sections of the City, including portions of the Pennsy Trail, the previous Thornwood properties and other miscellaneous parcels identified in Exhibit A. In total, the Annexation Areas amount to approximately 99 acres. At least 1/8<sup>th</sup> of the external boundaries of the Annexation Area are contiguous to the existing corporate boundaries of the City.

### **Current Land Use**

The Annexation Area consists of agricultural land for parks, public trailways and other miscellaneous uses. Currently there are no occupied residential or commercial structures.

### **Zoning**

The proposed zoning for the Annexation Area is to become Park (PK)

### **Current Population**

The current population of the Annexation Area is 0, as there are not any occupied homes within the Annexation Area.

### **Real Property Assessed Valuation**

The estimated net assessed valuation for land and improvements in the Annexation Area is \$0, as the parcels are already owned by the City of Greenfield. This represents the assessed value as of January 1, 2021 for taxes payable in 2022.

### **Plan for the Area**

The plan for the Annexation Area is the same as its current use. The City merely desires to include these parcels within the City of Greenfield to square off boundaries for City owned properties.

## **NON-CAPITAL SERVICES**

The current standard and scope of non-capital services being delivered within the City and the Annexation Area were evaluated by each municipal department to determine the personnel and equipment necessary to provide such non-capital services in a manner equivalent in standard and scope to the services that are currently provided within the existing City's municipal boundary.

The City already provides all non-capital services to the Annexation Area

### **Police Protection**

The City operates and maintains a Police Department with adequate staff to cover services to the Annexation Area. No incremental costs are anticipated as a result of annexation within the foreseeable future.

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

The Greenfield Fire Territory provides fire protection and EMS services to the City of Greenfield and Center Township. The Fire Territory is already serving the Annexation Area and therefore the City does not anticipate any incremental costs associated with the Annexation Area.

### **Street Maintenance**

The Annexation Area is currently nine parcels with no roads running through the land. The annexation should have no impact on street maintenance within the City's current budget. The City's Street Department has capacity to provide snow removal and other routine maintenance services within its existing labor force and maintenance equipment.

### **Trash Collection and Recycling**

Trash and recycling services are provided by independent contractors within the City. Currently Fisk Sanitation, CGS and Republic Trash are available for contracting directly with property owners. There are no costs to the City for providing Trash services to the Annexation Area.

### **Electric Service and Street Lighting**

The Annexation Area is located within both Nine Star and Duke Energy's exclusive service territories. Therefore, Nine Star & Duke will serve electricity and any street lighting services to the proposed annexation area, if such services are ever required.

### **Governmental Administrative Services**

The City does not anticipate that the addition of the Annexation Area will result in a demand for Governmental Administrative Services that cannot be met by the existing staffing of the City's offices and departments. The City Administration currently includes a seven (7) member City Council, a Clerk-Treasurer and a Mayor. All non-capital services of the administration of the City will be made available in the Annexation Area on the date the annexation becomes effective and will be extended in a manner equivalent in standard and scope to the services provided to the other areas within the corporate boundaries of the City.

## **CAPITAL IMPROVEMENTS**

The Annexation Area was evaluated to determine the services and facilities required to provide the same type of service in the same manner as services that are currently provided within the existing City's corporate limits. The City will provide the following capital services to the Annexation Area no later than three (3) years after the effective date of the annexation in the same manner as those capital services provided to areas within the City regardless of topography, patterns of land use, and population density and in a manner consistent with federal, state, and local laws, procedures and planning criteria. It is currently assumed that the annexation will be effective as soon as practically possible, but no later than January 1, 2023.

### **Water Service**

The Greenfield Municipal Water Utility (the "Water Utility") will provide water service to the Area and has the capacity and capability to serve the Annexation Area for any additional future connections. The City already has water service adjacent to the area. Any new development will be required to pay tap and availability fees of the City. The current availability charge is \$2,000 per acre and the current connection fee amounts to \$1,850 per EDU, pursuant to the recent adoption of an amended Water Ordinance adopted in October, 2021. These fees are subject to change, pursuant to approval by the City Council.

### **Wastewater Service**

The City owns and operates a Municipal Wastewater Utility. The Annexation Area currently has no wastewater connections. The City will require the Annexation Area to connect to the existing sewer mains should any development occur in the future. All new connections will be required to pay tap and availability fees of the City. The current availability fees are \$3,000 per acre and current connection fees total \$2,200 per EDU. These fees are subject to change, pursuant to approval by the City Council.

### **Storm Drainage**

The City is an MS4 (Municipal Separate Storm Sewer System). The current stormwater staff is sufficient to service the Annexation Area. There are no incremental costs anticipated to provide storm water management services to the Annexation Area.

### **Street Construction**

The Annexation Area is adjacent to the City; however, no initial capital services of the Street Department are required as a result of Annexation.

## **FISCAL IMPACT**

As a result of this annexation, the assessed value for the City will increase by \$0, initially. Property tax controls instituted by the 2002 Indiana General Assembly limit the City to a property tax levy increase equal to the six-year average non-farm income (3.4% for 2022 budget year) annually for most funds. The net impact of the City's assessed value is expected to be negligible since the City already owns all of the parcels being annexed.

It is assumed that the effective date of this annexation will be as soon as practical, but no later than January 1, 2023. The City is already providing non-capital municipal service to the Annexation Area and will continue to do so within one (1) year after the effective date of the annexation, and it will begin providing capital municipal services to the property owners within three (3) years after the effective date of this annexation.

The total City tax rate should not be impacted adversely by the annexation; and as such, no impact on circuit breaker losses for the City or the overlapping taxing units is anticipated.

There should be no adverse impact on the overlapping units, as these parcels are already municipally owned and have no tax base.

The enclosed illustration on page 14 shows that if the City's current rate of assessed value growth continues and the max levy is utilized, the tax rates will likely trend downward after annexation and development.

**EXHIBIT A**

Parcel Information

Legal Description

Summary of Estimated Additional Costs Due to Annexation

Estimated Assessed Value and Tax Rate Impact after Annexation



**PARCEL INFORMATION**

30-11-04-200-002.000-008 - 10.15 ac (Brandywine Trail/Greenfield Parks)

30-11-04-200-002.006-008 - 0.96 ac (Brandywine Trail)

30-11-10-300-011.001-008 - 20.40 ac (Thornwood Preserve)

30-11-10-300-011.000-008 - 19.60 ac (Thornwood Preserve)

30-11-10-300-017.000-008 - 0.50 ac (Thornwood Preserve)

30-10-01-500-009.001-008 - 14.33 ac (Pennsy Trail)

30-10-01-500-005.001-008 - 32.65 ac (Regional Storm Water Pond)

Total acres - 98.59 ac

All the parcels are owned by City entities and will be zoned PK (park).

## LEGAL DESCRIPTION – PARCEL MAPS



### Legend

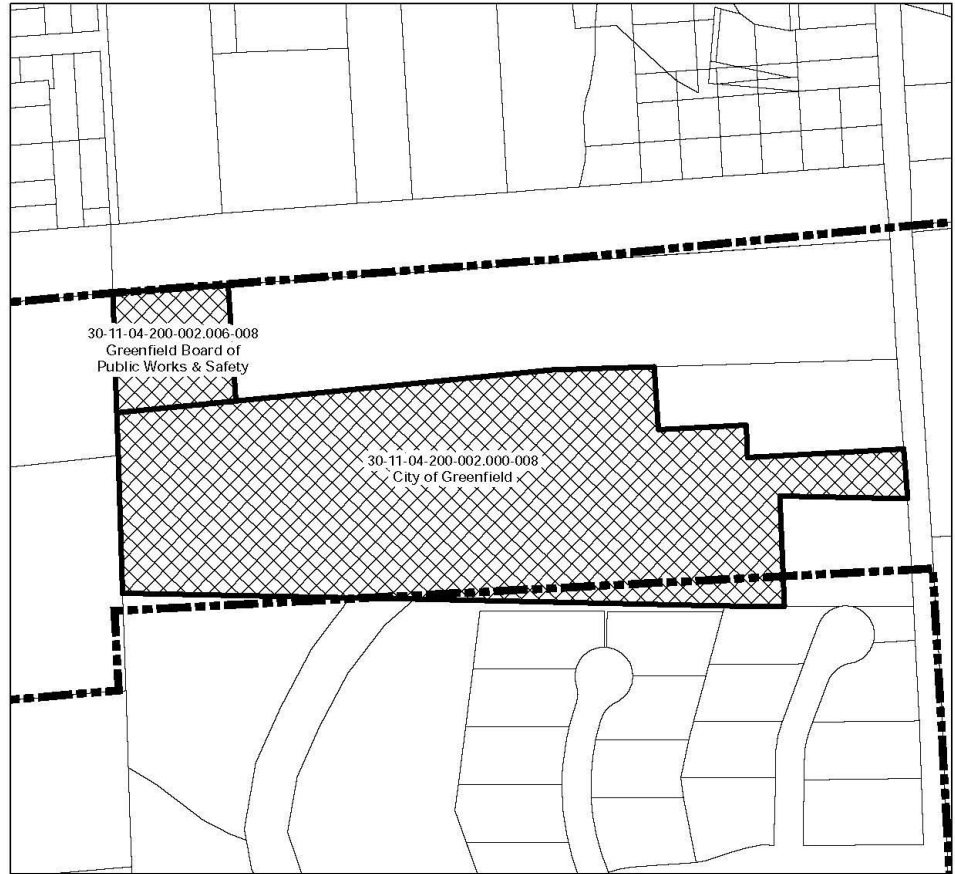
- Existing Corporation Limits
- ▨ Parcels to Annex





1 inch = 300 feet

Exhibit "A"





Legend

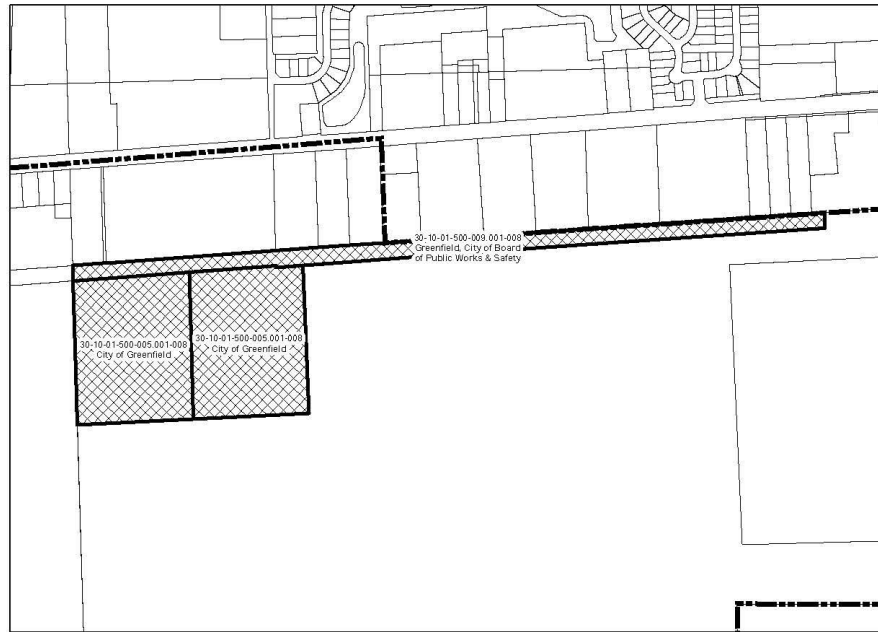
-  Parcels to Annex
-  Existing Corporation Limits





1 inch = 200 feet

Exhibit "A"





Legend

-  Parcels to Annex
-  Existing Corporation Limits



1 inch = 700 feet

Exhibit "A"



### **SUMMARY OF ESTIMATED ADDITIONAL COSTS DUE TO ANNEXATION**

The City does not anticipate any incremental operating costs to provide comparable services to the Annexation Area within the next 4 or 5 years. Capital costs associated with providing service to the annexation area are also deemed to be negligible. In fact, future development would be driven by the City to enhance its Parks and Recreation services.

No increases in Assessed Value are anticipated, since the City owns all parcels within the Annexation Area.