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**ANNEXATION FISCAL PLAN  
FOR THE  
TOWN OF BRISTOL**

**Kauffman Annexation**

**March 16, 2026**

*Prepared by:*



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## INTRODUCTION

The following fiscal plan (the "Fiscal Plan") is for the proposed annexation of parcels to the south of the existing corporate limits on the south side of Bristol (the "Annexation Area"). The Annexation Area is adjacent to the Town of Bristol (the "Town"). 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 Town Council. The Indiana Code 36-4-3-13(d) states that this fiscal plan must include and provide:

- 1) The cost estimates of planned services to be furnished to the territory to be annexed. The plan must present itemized estimated costs for each municipal department or agency;
- 2) The method or methods of financing the planned services. The plan must explain how specific and detailed expenses will be funded and must indicate the taxes, grants and other funding to be used;
- 3) The plan for the organization and extension of services. The plan must detail the specific services that will be provided and the dates the services will begin;
- 4) That planned services of a non-capital nature, including police protection, fire protection, street and road maintenance and other non-capital services normally provided within the corporate boundaries will be provided within one (1) year after the effective date of annexation and that they will be provided in a manner equivalent in standard and scope to those non-capital services provided in areas within the corporate boundaries regardless of similar topography, patterns of land use and population density;
- 5) That services of a capital improvement nature, including street construction, street lighting, sewer facilities, water facilities and storm water 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, including the expected tax rates, tax levies, expenditure levels, service levels and annual debt service payments in those political subdivisions for four (4) years after the effective date of the annexation;
- 7) The estimated effect the proposed annexation will have on municipal finances, specifically how municipal tax revenues will be affected by the annexation for four (4) years after the effective date of the annexation;

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

This Fiscal Plan may include additional materials in connection with the foregoing. It was developed through the cooperative efforts of the Town's various administrative offices and the Town's financial advisors, Baker Tilly. This Fiscal Plan is the result of an analysis of the proposed Annexation Area.

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

## SECTION I

### AREA DESCRIPTION

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

The proposed Annexation Area is located on the south side of the existing corporate boundaries on the south side of the Town. A map and legal description of the area to be annexed has been included in attached Appendix II.

The Annexation Area is approximately 529 acres. The perimeter boundary of the Annexation Area is more than 12.5% contiguous to the existing corporate boundaries of the Town.

#### **B. Current Land Use**

The Annexation Area consists of vacant agricultural land.

#### **C. Zoning**

Existing Zoning: Agricultural (A-1)

Proposed Zoning: Manufacturing (GPUD M1)

#### **D. Current Population**

The current population of the Annexation Area is estimated at 0, as there are no occupied homes within the Annexation Area.

#### **E. Real Property Assessed Valuation**

The estimated net assessed valuation for land and improvements in the Annexation Area is \$1,106,300. This represents the net assessed value as of January 1, 2024 for taxes payable 2025.

## SECTION II

### NON-CAPITAL SERVICES

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

The current standard and scope of non-capital services being delivered within the Town 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 services that are currently provided within the existing Town's municipal boundary.

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

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

The Elkhart County Sheriff's Department currently provides police protection and law enforcement services to the Annexation Area. However, all non-capital services of the Bristol Police Department will be made available in the Annexation Area within 1 year of the effective date of this annexation 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 Town.

The Town of Bristol Police Department's primary purpose is the prevention of crime. The Police Department patrols within the boundaries of the Town on a daily basis and responds to all alarm calls. In addition, the Police Department provides other services such as detection and apprehension of offenders, traffic control and preservation of civil order. The Police Department does not distinguish between different areas of the Town. The same services are provided throughout the Town. Due to the location and character of the Annexation Area, the Town does not anticipate that the Police Department will incur any additional costs as a result of the

#### **C. Fire Protection**

The majority of the Annexation Area is currently served by the Bristol Fire Department ("BFD"), but the parcels in Jefferson Township are served by the Jefferson Township Fire Department. Upon annexation, the BFD will serve the entire Annexation Area. The BFD serves the Town of Bristol, Washington Township and York Township through contractual agreements. Due to the location and character of the Annexation Area, it is anticipated that any increase in the cost of the contractual arrangement for fire services will be negligible.

#### **D. Emergency Medical Services**

Currently, the BFD provides emergency medical services to the Annexation Area, with the exception of the Jefferson Township parcels. These services include, but are not limited to, emergency medical response. Upon annexation, the entire Annexation Area will be served by BFD. Due to the location and character of the Annexation Area, it is anticipated that any increase in the cost of the contractual arrangement for emergency medical services will be negligible.

## SECTION II

(Cont'd)

### NON-CAPITAL SERVICES

#### **E. Street Maintenance**

It does not appear that there are any roads in the Annexation Area that the Town is not already maintaining; therefore, it is anticipated that any increase in street maintenance costs will be considered negligible.

#### **F. Storm Drainage**

Storm water and drainage facilities throughout the Annexation Area will be consistent with the Town's current storm water and drainage system throughout the Town. The Town and County have maintained their drainage areas very similarly, therefore it is not anticipated that there will be any additional cost to the Town. Any future development in the area will have to have its storm water plan approved by the Town, and any associated storm water and drainage costs will be borne by the developers. Nevertheless, all non-capital storm water services will be made available in the Annexation Area within 1 year of the effective date of this annexation 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 Town.

#### **G. Parks**

There are currently four downtown parks in the Town of Bristol. Hermance Park has a rental pavilion and Congdon Park has a rental gazebo. Raber Golf Course is town-owned and is located across from Bay Ridge on the west end of Town. It is anticipated that no additional parks will be added as a result of annexation, therefore there will be no additional costs to the Town.

#### **H. Governmental Administrative Services**

The Town 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 Town's offices, agencies and departments. All non-capital services of the administration of the Town 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 Town.

The Governmental Administrative Services of the Town include, but are not limited to, the services provided by the following:

- Town Council
- Town Manager

- Clerk Treasurer

## SECTION III

### CAPITAL IMPROVEMENTS

#### A. Cost of Services

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

The Town 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 Town 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 not later than December 31, 2026.

#### B. Water Service

The Annexation Area is currently not served. The Bristol Municipal Water Utility provides water service in the immediately surrounding area and has the capacity and capability to serve the Annexation Area if and when connection is desired. It is anticipated that new customers will pay the applicable tap fee and water assessment charges. It is important to note that the Water Utility is a separate proprietary fund of the Town that maintains separate books and records, and extensions in service are typically borne by the respective property owner or developer. Regardless, all capital services of the Water Department will be extended to the Annexation Area within 3 years of the effective date of this annexation in the same manner as those services are provided to areas inside the corporate limits and in a manner consistent with federal, state and local laws, procedures and planning criteria.

#### C. Wastewater Service

The Annexation Area is currently not served. The Bristol Municipal Sewage Works provides wastewater service in the immediately surrounding area and has the capacity and capability to serve the Annexation Area if and when connection is desired. It is anticipated that new customers will pay the applicable tap fee and sewer assessment charges. It is important to note that the Sewage Works is a separate proprietary fund of the Town that maintains separate books and records, and extensions in service are typically borne by the respective property owner or developer. Regardless, all capital services of the Wastewater Department will be extended to the Annexation Area within 3 years of the effective date of this annexation in the same manner as those services are provided to areas inside the corporate limits and in a manner consistent with federal, state and local laws, procedures and planning criteria.

## SECTION III

(Cont'd)

### CAPITAL IMPROVEMENTS

#### D. Storm Water and Drainage

Storm water and drainage facilities throughout the Annexation Area will be consistent with the Town's current storm water and drainage system throughout the Town. Any future development in the area will have to have its storm water plan approved by the Town, and any associated storm water and drainage costs will be borne by the developers, therefore it is not anticipated that there will be any additional cost to the Town. Regardless, all capital services of the Town will be extended to the Annexation Area within 3 years of the effective date of this annexation in the same manner as those services are provided to areas inside the corporate limits and in a manner consistent with federal, state and local laws, procedures and planning criteria.

#### E. Street Construction

Construction of any new streets within the Annexation Area will be the responsibility of the appropriate developer in accordance with the applicable Town Code. The existing streets within the Annexation Area are in very similar condition to existing Town streets; it is not anticipated that any additional costs will be required to improve them to Town standards. Regardless, all capital services of the Street Department, including evaluation and construction services, will be extended to the Annexation Area within 3 years of the effective date of this annexation in the same manner as those services are provided to areas inside the corporate limits and in a manner consistent with federal, state and local laws, procedures and planning criteria.

## **SECTION IV**

### **FISCAL IMPACT**

As a result of this annexation, the assessed value for the Town will not change. All properties will be considered municipal tax-exempt upon annexation due to their agricultural assessment.

It is assumed that the effective date of this annexation will be as soon as practically possible, but no later than December 31, 2026. Based on the assumed effective date, Annexation Area property owners will not pay property taxes to the Town until 2027 payable 2028, or until the parcels are no longer municipal tax-exempt. However, the Town will begin providing non-capital municipal services to the property owners 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 the annexation.

It is anticipated that there will be no additional costs to the Town as a result of the annexation and that the Town will not realize an increase in its levy as a result of the annexation.

It is also anticipated that there will be no financial impact to the other units in the taxing district due to the municipal tax-exempt status of the parcels. The tax rate imposed on these properties will not change until they are assessed as something other than 100% agricultural.

## SECTION V

### **ASSUMED INDEBTEDNESS**

As required by Indiana Code 36-4-3-10, the Town will assume and pay any unpaid bonds or other obligations of Washington Township and Jefferson Township existing at the effective date of the annexation of the Annexation Area in the same ratio as the assessed valuation of the property in the Annexation Area bears to the assessed valuation of all property in Washington Township and Jefferson Township, as shown by the most recent assessment for taxation before the annexation, unless the assessed property within the Town is already liable for the indebtedness.

Washington Township and Jefferson Township currently have no outstanding debt.

## **Appendix I**

TOWN OF BRISTOL, INDIANA

*Kauffman Annexation*

PARCEL LIST

<u>Parcel ID</u>	<u>Owner</u>	<u>'24 Pay '25 Net Assessed Value</u>	<u>Remonstrance Waiver</u>
20-07-04-101-001.000-019	Kauffman, Ronald L & Jane M	\$54,000	No
20-03-32-300-003.000-030	Kauffman, Ronald L & Jane M	145,100	No
20-03-32-300-007.000-030	Kauffman, Ronald L & Jane M	42,200	No
20-03-32-400-002.000-030	Kauffman, Ronald L & Jane M	75,500	No
20-03-32-400-003.000-030	Kauffman, Ronald L & Jane M	179,500	No
20-07-05-100-004.000-019	Kauffman, Ronald L & Jane M	131,000	No
20-07-05-200-004.000-019	Kauffman, Ronald L & Jane M	479,000	No
		<u>Total</u>	
		<u>\$1,106,300</u>	

## **Appendix II**