

Initial
Plan of Reorganization
Whiteland Fire Protection

Prepared by the Legislative Bodies of the
Town of Whiteland and
The Whiteland Fire Protection District

Dated: April 12, 2018.

A. Introduction

The Town of Whiteland (the “Town”) currently provides municipal and public safety services to the property owners of the Town, and the Whiteland Fire Protection District (the “District”) currently provides fire protection services to the property owners of the Town as well as to other property owners outside of the Town limits and located within the District’s territory. The Town and the District believe that it would be beneficial to the citizens of the Town and the District to consolidate the District into the Town to more effectively and efficiently provide fire protection services to the Town and the District.

Pursuant to authorization provided within the initial reorganization resolutions by the legislative bodies of the Town, by Resolution 2017-05 dated August 8, 2017, and the District, by Resolution 2017-01 dated October 13, 2017, the legislative bodies of the Town and the District have collaborated and submit the following Plan of Reorganization (the “Plan”) to the legislative bodies of the Town and the District.

B. Authority and Procedure

In 2006, the Indiana General Assembly enacted the Government Modernization Act (the “Act”). *See* Ind. Code 36-1.5 et. seq. The Act authorizes political subdivisions to reorganize or consolidate in an effort to operate more efficiently and cooperatively, and in doing so, reduce the reliance upon property taxes and enhance the ability of political subdivisions to provide critical and necessary services. Ind. Code §36-1.5-1-1. Specifically, Ind. Code §36-1.5-4-1(a)(11), permits a municipal corporation and a municipality in which a majority of the population of the municipal corporation resides to reorganize.

The Act requires the legislative bodies of the Town and the District to prepare a plan of reorganization for the reorganizing political subdivisions, per Ind. Code § 36-1.5-4-18. The Plan, among other things, must include at least the following:

- (1) The name and a description of the reorganized political subdivision that will succeed the reorganizing political subdivisions.
- (2) A description of the boundaries of the reorganized political subdivision.
- (3) A description of the taxing areas in which taxes to retire obligations of the reorganizing political subdivisions will be imposed, consistent with Ind. Code §36-1.5-4-40, which provides that any existing debt of the reorganizing subdivisions must continue to be paid only by the taxpayers that were responsible for the payment of that debt before the reorganization.
- (4) A description of the membership of the legislative body, fiscal body, and executive of the reorganized political subdivision, a description of the election districts or appointment

districts from which officers will be elected or appointed, and the manner in which the membership of each elected or appointed office will be elected or appointed.

(5) A description of the services to be offered by the reorganized political subdivision and the service areas in which the services will be offered.

(6) The disposition of the personnel, the agreements, the assets, and, the liabilities of the reorganizing political subdivisions, including the terms and conditions upon which the transfer of property and personnel will be achieved, subject to Ind. Code §36-1.5-4-40, which provides that any existing pension obligations must continue to be paid only by the taxpayers that were responsible for the payment of the pension obligations before the reorganization.

(7) Any other matter that the legislative bodies of the reorganizing political subdivisions determine to be necessary or appropriate to include in the plan of reorganization.

C. The Plan of Reorganization

1. The Reorganized Political Subdivision

Upon reorganization, the District will consolidate (i.e., merge) with the Town and the District will cease to exist. The reorganized political subdivision will consist of the Town of Whiteland, which will continue to operate as a traditional Town under Indiana law, with the exception that the Town will provide fire protection both within the corporate limits of the Town of Whiteland and also to all other portions of the current service territory of the District, as provided for herein. The reorganization shall be effective on January 1, 2020 (the “Effective Date”).

2. Boundaries

As of the Effective Date, the Town will maintain its Town limits, but for purposes of fire protection, the fire protection service area of the Town shall extend to and include all of the current service territory of the District, as depicted by the black outline on the attached map marked as “Exhibit A” (the “Fire Protection Area”).

3. Taxing Areas and Existing Debt

Upon the Effective Date, unless prohibited under Ind. Code §36-1.5-4-40, all existing liabilities of the District shall be assumed by the Town. Currently the District has no outstanding debt obligations; however, a bond issue is anticipated before the end of 2018 to fund improvements to the Fire Station. The taxing area for retiring such debt will include the entire

Fire Protection Area, because all of the property owners within the Fire Protection Area are already responsible for the payment of the debt incurred by the District.

4. Legislative Body

As of the Effective Date, the Board of Fire Trustees, Whiteland Fire Protection District, shall be dissolved, and oversight of the fire protection services provided to the Fire Protection Area shall be the responsibility of the Town Council of the Town.

Membership of the Town's legislative body, fiscal body, fiscal officer (Clerk-Treasurer), and executive, is and will continue to be governed by Ind. Code §36-5, which provides for the Government of Towns. All matters and procedures associated with the Town's election districts and the manner in which the membership of each elected office is elected will continue to be governed by the generally applicable laws of the State of Indiana.

5. Services Offered

As of the Effective Date, the Town, through its fire department, shall provide emergency medical services and the following fire protection services to the Fire Protection Area:

- (a) Fire protection, including the capability for extinguishing all fires that might be reasonably expected because of the types of improvements, personal property, and real property within the boundaries of the Fire Protection Area.
- (b) Fire prevention, including the identification and elimination of all potential and actual sources of fire hazard.
- (c) Other purposes or functions related to fire protection and fire prevention, including educational, civic and charitable projects for the general welfare of the community.

6. Disposition of Personnel

The District does not have any employees, only District Board members. Nevertheless, upon the Effective Date, the employment of any person(s) employed by, or any person(s) holding an office or appointment, with the District shall terminate.

7. Disposition of Agreements

The agreements identified on the attached Schedule of Agreements, marked as "Exhibit B", shall be assigned from the District to the Town upon the Effective Date; provided that any such agreement shall not involve personnel matters or restrict the ability to transfer ownership of the assets to the Town, as provided for in subparagraph 8 below. Notwithstanding the foregoing, any and all agreements entered into between the District and the Whiteland Volunteer Fire Department, as well as that certain agreement entered into between the Town and the Whiteland

Volunteer Fire Department dated June 16, 2017, shall terminate upon the Effective date, if not before.

8. Disposition of Assets

As of the Effective Date, all of the District's revenues, assets, fire-fighting equipment, and emergency rescue equipment shall be transferred to the Town, including but not limited to the following:

- a) Real property; specifically, the real property containing the fire house;
- b) Portable Pump used and useful in refilling a tanker truck or pumper truck from a farm pond;
- c) Central States 1250 GPM Midship pumper on Freightliner Chassis;
- d) Grainger 4LM43 40 Kw Standby Generator;
- e) Storage Building;
- f) Tender 713,000 gallon tank truck; and
- g) 2006 Ferrea pumper truck.

As the Effective Date approaches, the District shall take all necessary actions to assist in the transfer of assets to the Town. The Transfer of real property shall be by quitclaim deed; the transfer of vehicles shall be by transfer of title; and the transfer of all other personal property shall be transferred by the District giving possession of same to the Town.

D. Fiscal Impact Analysis

See attached Fiscal Impact Analysis, marked as "Exhibit C".

E. Consideration by the Legislative Bodies of the Town and the District

The Plan must be delivered to the legislative bodies of the Town and the District for review, consideration, and official action, per Ind. Code §36-1.5-4-19 and Ind. Code §36-1.5-4-20. If the legislative bodies of the Town and the District approve the Plan, then the voters of the Town and the District shall determine whether the reorganization (merger) contemplated by this Plan shall be approved, per Ind. Code §36-1.5-4-32.

Exhibit A
Map of Fire Protection Area

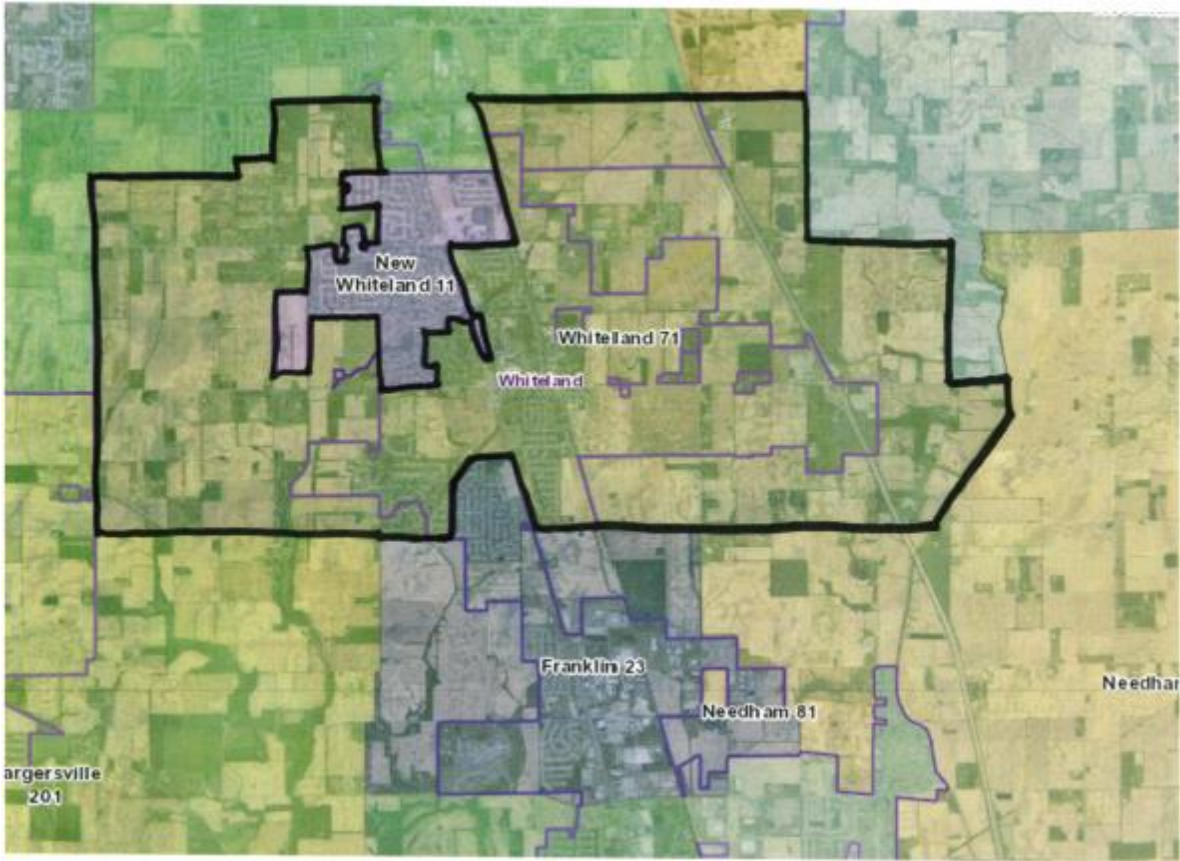


Exhibit B

Schedule of Agreements

1. The bond issue and associated agreements anticipated before the end of 2018 to fund and construct improvements to the Fire Station are the only agreements anticipated to be assigned from the District to the Town.

Exhibit C

Fiscal Impact Analysis

1. Estimated Effect on Taxpayers

This section addresses the estimated effect of the proposed reorganization on taxpayers of the Town and the District. The District currently provides fire protection service to all of the property within the Town, as well as the Johnson County property located outside of the Town limits but within the District’s service territory. For purposes of this section, “Town Taxpayers” will be those owners of property located within the Town limits, and “District Taxpayers” will be those owners of property located within the taxing territory of the District but that are not currently within the Town limits.

a. Expected Tax Rates - Fire Services:

	2020 Estimated (after Reorg.)	2020 Est. (w/o Reorg.)	Change
i. Town Taxpayers	\$0.1081	\$0.1081	\$0.0000
ii. District Taxpayers	\$0.1081	\$0.1081	\$0.0000

b. Tax Levies - Fire Services:

	2020 Estimated (after Reorg.)	2020 Est. (w/o Reorg.)	Change
i. Town Taxpayers	\$ 155,200	\$ 155,200	\$ -
ii. District Taxpayers	67,600	67,600	-
Total Levies	\$ 222,800	\$ 222,800	\$ -

c. Expenditure Levels:

	2020 Estimated (after Reorg.)	2020 Est. (w/o Reorg.)	Change
Fire Services	\$ 349,786	\$ 414,870	\$ (65,084)

d. Service Levels: Operating service levels are anticipated to remain unchanged from 2018 and 2019.

e. Estimated Annual debt service payments: \$40,060 (Assumes debt will be issued by the Fire Protection District in 2018 with a debt service levy beginning in 2019.)

2. Planned Services and Financing of Services. The planned services to be provided in the reorganized political subdivision are described as follows:

a. For all the property located within the Fire Protection Area, the Town will provide Fire Protection and Emergency Medical services as set forth in Section C(5) of the Plan of Reorganization, with the costs and funding for each department or agency of the Town itemized as follows:

i. Itemized Costs – Fire Services (after Reorganization):

<u>Category</u>	<u>Subcategory</u>	<u>Line Item</u>	<u>Fire Operating Fund</u>	<u>Cumulative Fire Fund</u>	<u>Totals</u>
Personal Services	Salaries and Wages	Firefighters & EMS	\$142,500.00		\$142,500.00
Supplies	Supplies	Office Supplies	\$1,000.00		\$1,000.00
Supplies	Supplies	Operating Supplies	\$1,200.00		\$1,200.00
Supplies	Supplies	Repair & Maint. Supplies	\$1,500.00		\$1,500.00
Supplies	Supplies	Other Supplies	\$22,840.00		\$22,840.00
Services & Charges	Professional & Other Services	Professional & Other Services	\$19,286.00		\$19,286.00
Services & Charges	Communication & Transprt	Training	\$5,000.00		\$5,000.00
Services & Charges	Risk Management	Drug Testing	\$800.00		\$800.00
Services & Charges	Insurance	Insurance Policies	\$24,000.00		\$24,000.00
Services & Charges	Utility Services	Utilities	\$24,600.00		\$24,600.00
Services & Charges	Repairs & Maintenance	Vehicle Maintenance	\$4,000.00		\$4,000.00
Services & Charges	Other Services & Charges	Other Services & Charges	\$3,000.00		\$3,000.00
Debt Service	Debt Service	Bond - Building Improvements	\$40,060.00		\$40,060.00
Capital Outlays	Other Capital Outlays	All		\$60,000.00	\$60,000.00
		Total - Fire Services	\$289,786.00	\$60,000.00	\$349,786.00

ii. Funding (taxes, fees, grants, etc.) – Fire Services:

Funding Sources:

Property Taxes	\$ 222,670
Vehicle/Aircraft Excise Tax Distribution	\$ 18,661
Commercial Vehicle Excise Tax Distribution (CVET)	\$ 1,927
Local Income Tax (LIT) Certified Shares	\$ 102,834
Cash Reserves	\$ 3,694
	<hr/>
Total Funding Sources	\$ 349,786
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- b. For all the property located within the Town limits, the Town will also provide all services the Town is currently providing within the Town limits, with the costs and funding for each department or agency of the Town itemized as follows:

i. Itemized Costs – Civil Town General Fund:

Fund	Category	Sub-Category	Line Item	Budget
General	Personal Services	Salaries and Wages	Town Council	\$ 9,000
General	Personal Services	Salaries and Wages	Town Marshall	68,750
General	Personal Services	Salaries and Wages	Dep Marshall - Sgt (2)	117,500
General	Personal Services	Salaries and Wages	Deputy Marshalls (4)	322,500
General	Personal Services	Salaries and Wages	Police Secretary	42,100
General	Personal Services	Salaries and Wages	Planning Commission	1,260
General	Personal Services	Salaries and Wages	Board of Zoning Appeals	600
General	Personal Services	Salaries and Wages	Redevelopment Commission	900
General	Personal Services	Salaries and Wages	Economic Development	90
General	Personal Services	Salaries and Wages	Longevity	8,600
General	Personal Services	Employee Benefits	FICA/Medicare	44,000
General	Personal Services	Employee Benefits	Retirement/PERF	63,000
General	Personal Services	Employee Benefits	Unemployment Tax	2,900
General	Supplies	Office Supplies	Printing	500
General	Supplies	Office Supplies	Office Supplies	600
General	Supplies	Office Supplies	Police Officer Supplies	1,500
General	Supplies	Operating Supplies	Police Gasoline	29,000
General	Supplies	Operating Supplies	Police Vehicle Tires	2,000
General	Supplies	Operating Supplies	Police Uniforms	6,500
General	Supplies	Operating Supplies	Police Supplies	7,500
General	Supplies	Operating Supplies	Air cards	4,500
General	Supplies	Repair and Maintenance Supplies	Garage & Motor - Police	3,500
General	Supplies	Repair and Maintenance Supplies	Computer	1,500
General	Supplies	Repair and Maintenance Supplies	Town Hall	1,200
General	Supplies	Other Supplies	Other Supplies	300
General	Supplies	Other Supplies	Other Supplies - Police	400
General	Services and Charges	Professional Services	Engineering/Financial	5,000
General	Services and Charges	Professional Services	Legal	10,000
General	Services and Charges	Professional Services	Codification	3,000
General	Services and Charges	Professional Services	IACT Dues	591
General	Services and Charges	Communication and Transportation	Postage	300
General	Services and Charges	Communication and Transportation	Meetings and Travel	1,000
General	Services and Charges	Communication and Transportation	Telephone - Town Hall	5,000
General	Services and Charges	Communication and Transportation	Telephone - Police	5,000
General	Services and Charges	Printing and Advertising	Legal Notices & Publications	2,000
General	Services and Charges	Insurance	Health Insurance	131,000
General	Services and Charges	Insurance	Liability Insurance	21,000
General	Services and Charges	Utility Services	Electric	3,600
General	Services and Charges	Utility Services	Gas	2,000
General	Services and Charges	Utility Services	Water/Sewer	2,500
General	Services and Charges	Repairs and Maintenance	Building - General Maintenance	1,000
General	Services and Charges	Repairs and Maintenance	Office Equipment Maintenance	800
General	Services and Charges	Repairs and Maintenance	Police Vehicle Maintenance	2,500
General	Services and Charges	Other Services and Charges	Other	4,775
General	Services and Charges	Other Services and Charges	Dues & Subscriptions	1,600
General	Services and Charges	Other Services and Charges	Police Training	2,500
General	Capital Outlays	Machinery, Equipment, and Vehicles	Machinery & Equipment	4,000
General	Debt Service	Debt Payments	Police vehicle/equipment	27,500
General	Debt Service	Debt Payments	Police Vehicles	14,000
			Total - General Fund	<u>\$990,866</u>

ii. Itemized Costs – Other Civil Town Funds:

Fund	Category	Sub-Category	Line Item	Budget
Local Road & Street	Supplies	Other Supplies	Local Road and Street Supplies	\$ 50,000
Local Road & Street	Capital Outlays	Land	Local Road & Street	140,000
Motor Vehicle Highway	Personal Services	Salaries and Wages	Street Supervisor/Mechanic	53,210
Motor Vehicle Highway	Personal Services	Salaries and Wages	Laborer/Operator (2)	45,350
Motor Vehicle Highway	Personal Services	Salaries and Wages	Overtime	7,500
Motor Vehicle Highway	Personal Services	Salaries and Wages	Longevity	1,700
Motor Vehicle Highway	Personal Services	Employee Benefits	FICA - Medicare	8,400
Motor Vehicle Highway	Personal Services	Employee Benefits	PERF	12,500
Motor Vehicle Highway	Personal Services	Employee Benefits	Unemployment Tax	643
Motor Vehicle Highway	Supplies	Office Supplies	Office Supplies	350
Motor Vehicle Highway	Supplies	Office Supplies	Stop Light Maintenance	1,000
Motor Vehicle Highway	Supplies	Operating Supplies	Gasoline and Diesel Fuel	15,000
Motor Vehicle Highway	Supplies	Operating Supplies	Street Signs	3,500
Motor Vehicle Highway	Supplies	Operating Supplies	Materials	20,000
Motor Vehicle Highway	Supplies	Operating Supplies	Emergency Sidewalks	5,000
Motor Vehicle Highway	Supplies	Repair and Maintenance Supplies	Garage and Motor	12,000
Motor Vehicle Highway	Supplies	Repair and Maintenance Supplies	Tires	2,000
Motor Vehicle Highway	Supplies	Other Supplies	Other Materials and Supplies	1,500
Motor Vehicle Highway	Services and Charges	Professional Services	Engineering	5,000
Motor Vehicle Highway	Services and Charges	Professional Services	Legal	5,000
Motor Vehicle Highway	Services and Charges	Professional Services	Surveying	2,500
Motor Vehicle Highway	Services and Charges	Communication and Transportation	Telephone	3,000
Motor Vehicle Highway	Services and Charges	Communication and Transportation	Meeting & Travel	1,500
Motor Vehicle Highway	Services and Charges	Communication and Transportation	Safety Materials & Supplies	1,500
Motor Vehicle Highway	Services and Charges	Printing and Advertising	Printing and Advertising	350
Motor Vehicle Highway	Services and Charges	Insurance	Health Insurance	32,640
Motor Vehicle Highway	Services and Charges	Insurance	Liability Insurance	12,000
Motor Vehicle Highway	Services and Charges	Utility Services	Electric	16,000
Motor Vehicle Highway	Services and Charges	Utility Services	Gas	1,800
Motor Vehicle Highway	Services and Charges	Utility Services	Water and Sewer	3,000
Motor Vehicle Highway	Services and Charges	Repairs and Maintenance	Streets, Alleys and Storm Sewers	10,000
Motor Vehicle Highway	Services and Charges	Repairs and Maintenance	Tree Services	1,500
Motor Vehicle Highway	Services and Charges	Repairs and Maintenance	ADA Treadplates	3,500
Motor Vehicle Highway	Services and Charges	Repairs and Maintenance	Traffic Signals	8,831
Motor Vehicle Highway	Services and Charges	Rentals	Equipment Rental	3,000
Motor Vehicle Highway	Services and Charges	Other Services and Charges	Other Services and Charges	2,000
Motor Vehicle Highway	Capital Outlays	Improvements Other Than Building	Road Construction Materials	125,000
Motor Vehicle Highway	Debt Service	Debt Payments	2015 Truck Payment	5,750
Motor Vehicle Highway	Debt Service	Debt Payments	Dump Truck Lease/Purchase	35,000
Parks & Recreation	Supplies	Other Supplies	Materials	10,000
Law Enforcement Con't Ed	Services and Charges	Other Services and Charges	Other Services and Charges	12,000
RDC	Services and Charges	Other Services and Charges	Other Services and Charges	30,000
Cumulative Cap. Improvement	Services and Charges	Other Services and Charges	Other Services and Charges	15,000
Cumulative Cap. Improvement	Capital Outlays	Other Capital Outlays	Capital Outlays Misc.	15,000
Cumulative Cap. Development	Capital Outlays	Other Capital Outlays	CCD	190,000
			Total - Other Funds	<u>\$ 930,524</u>
			Grand Total - Civil Town	<u>\$1,921,390</u>

iii. Itemized Costs – Town Utilities:

Fund	Line Item	Budget
Storm Water Utility	Salaries and Wages	\$ 94,300
Storm Water Utility	Insurance	32,500
Storm Water Utility	Payments on Bonds and Other Debt Principal	78,800
Storm Water Utility	Payments on Bonds and Other Debt Interest	22,100
Storm Water Utility	Machinery, Equipment, and Vehicles	12,200
Storm Water Utility	Other Capital Outlays	22,300
Storm Water Utility	Other Disbursements	2,100
Storm Water Utility	Employee Pensions and Benefits	15,100
Storm Water Utility	Materials and Supplies	2,700
Storm Water Utility	Transportation	600
Storm Water Utility	Other Operating	413,000
Storm Water- Const. Bond	Materials and Supplies	56,000
Storm Water Bond & Interest	Payments on Bonds and Other Debt Interest	79,600
Trash & Garbage Pickup	Other Disbursements	194,500
Sewer Utility Operating	Salaries and Wages	256,700
Sewer Utility Operating	Insurance	92,900
Sewer Utility Operating	Rentals	700
Sewer Utility Operating	Machinery, Equipment, and Vehicles	7,200
Sewer Utility Operating	Transfer Out - Transferred To Another Fund	382,900
Sewer Utility Operating	Other Disbursements	1,051,200
Sewer Utility Operating	Chemicals	4,400
Sewer Utility Operating	Employee Pensions and Benefits	20,800
Sewer Utility Operating	Fuel for Power Production	3,000
Sewer Utility Operating	Materials and Supplies	42,000
Sewer Utility Operating	Power Production\Purchased Power	46,200
Sewer Utility Operating	Transportation	500
Sewer Utility Operating	Other Operating	36,900
Sewer Bond & Interest	Payments on Bonds and Other Debt Principal	376,600
Sewer Bond & Interest	Other Disbursements	160,300
Sewer Works Construction	Other Disbursements	6,600
Sewer Improvement	Other Capital Outlays	24,800
Water Operating	Salaries and Wages	239,700
Water Operating	Insurance	61,500
Water Operating	Rentals	700
Water Operating	Buildings	500
Water Operating	Machinery, Equipment, and Vehicles	30,000
Water Operating	Transfer Out - Transferred To Another Fund	106,400
Water Operating	Other Disbursements	118,000
Water Operating	Employee Pensions and Benefits	19,400
Water Operating	Materials and Supplies	40,300
Water Operating	Power Production\Purchased Power	1,400
Water Operating	Purchased Water	301,600
Water Operating	Transportation	400
Water Operating	Other Operating	473,100
Water Bond & Interest	Payments on Bonds and Other Debt Interest	107,000
Water Bond & Interest	Other Disbursements	79,400
Total Town Utilities		<u>\$5,118,900</u>

iv. Funding (taxes, fees, grants, etc.) – Civil Town:

Fund	Receipt	Budget
General Fund	General Property Taxes	\$ 471,900
General Fund	Local Income Tax Certified Shares	348,264
General Fund	ABC Excise Tax Distribution	10,700
General Fund	Casino/Riverboat Distribution	24,697
General Fund	Cigarette Tax Distribution	2,600
General Fund	Financial Institution Tax Distribution	2,200
General Fund	License Excise Tax	53,400
General Fund	Building Permits & Planning	30,500
General Fund	Ordinance Violations	1,500
General Fund	Interest Earned	39,900
Motor Vehicle Highway	Motor Vehicle Highway Distribution	182,000
Motor Vehicle Highway	Wheel Tax	117,200
Motor Vehicle Highway	Ordinance Violations	2,700
Motor Vehicle Highway	Miscellaneous Receipts	200
Local Road & Street Fund	Local Road And Street Distribution	74,700
Law Enforcement Con't Ed	Gun Permits	2,600
Law Enforcement Con't Ed	Document And Copy Fees	1,300
Law Enforcement Con't Ed	Miscellaneous Receipts	700
TIF Allocation Fund	General Property Taxes	23,800
Cum Capital Improvement	Cigarette Tax Distribution	9,500
Cum Capital Development	General Property Taxes	62,100
Cum Capital Development	Financial Institution Tax Distribution	300
Cum Capital Development	License Excise Tax	6,900
Multiple Funds	Cash Reserves	451,729
Total Budgeted Receipts - Civil Town		<u>\$1,921,390</u>

v. Funding (taxes, fees, grants, etc.) – Town Utilities:

Utility	Fund	Receipt	Budget
Storm Water	Storm Water Utility	Storm Water Fees	\$ 291,200
Storm Water	Storm Water Utility	Other Receipts	390,700
Trash	Trash & Garbage Pickup Re	Unmetered Sales And Services	205,700
Wastewater	Sewer Utility Operating	Metered Or Measured Sales And Services	1,101,600
Wastewater	Sewer Utility Operating	Sewer - Collection Receipts	1,016,800
Wastewater	Sewer Bond & Interest	Sewer B & I - Interest Earned	160,600
Wastewater	Sewer Improvement	Sewer Hook-On - Building Permits	84,100
Water	Water Operating	Metered Or Measured Sales And Services	980,500
Water	Water Operating	Water - Building Permits & Planning	16,500
Water	Water Operating	Water - Miscellaneous Receipts	506,900
Water	Water Bond & Interest	Water B & I - Interest Earned	79,600
Water	Water Improvement	Water Improvement - Building Permits	41,200
Utilities	Credit Card Fund - Utilities	Credit Card Sales - Interest Earned	322,900
Sprint Pcs	Sprint Pcs	Sprint Pcs - Miscellaneous Receipts	19,300
Total Receipts - Town Utilities			<u>\$ 5,217,600</u>

3. Capital Improvements: Improvements to the Fire Station are planned to house paid stand-by staff, which improvements are planned to be funded with the new debt planned to be issued by the Fire Protection District in 2018 with a debt service levy beginning in 2019.
4. There are no anticipated effects on political subdivisions in Johnson County that are not participating in the reorganization, or to the taxpayers in those political subdivisions. The reorganization will only affect the Town residents and the District residents, who are already being served by the District with respect to fire protection.