BILL NO. R-16-04-26

ANNEXATION RESOLUTION NO. R-

A RESOLUTION of the Common Council setting forth the policy of the City in regard to the North IV Annexation.

WHEREAS, the annexation of territory to the City of Fort Wayne is a legislative function; and

WHEREAS, the Common Council of the City of Fort Wayne is called upon in the preparation of the City budget to provide for the furnishing of municipal services to the entire City, including newly annexed areas; and

WHEREAS, the Common Council of the City of Fort Wayne has before it an Ordinance for the annexation of the North IV Annexation Area, more specifically described as follows, to-wit:

A Parcel of land located in parts of T32N, R12E, here known as Perry Township, parts of T32N, R13E, here known as Cedar Creek Township, and Parts of T31N, R13E, here known as St. Joseph Township, 2nd P.M., all within Allen County Indiana, more particularly described as follows:

BEGINNING, *and following along intended existing City of Fort Wayne Corporation limits,* in the Northwest corner of a property know as 1703 Carroll Road as found in document #207003535 in the Office of the Recorder, Allen County, Indiana, said corner lying on the southern Right-of-way of Carroll Road, and East right-of-way of Lima Road (State Road 3), and also being the Northeast corner of previous Carroll Road Annexation 02-06, thence Southwesterly along the eastern right-of-way of Lima Road (State Road 3) a distance of 6.49 feet to the Eastern boundary of Carroll Road Annexation and Eastern right-of-way of Lima Road; thence Southeasterly along eastern right-of-way to a point on the Southwest corner of Holly Ridge Section 1, Block C, as found in Allen County Recorder's office Plat Cabinet "B" Page 182 and said point also being on the Northern boundary of Previous 01-12 Winnsboro Pass Voluntary Annexation; thence East along Southern Boundary of

Holly Ridge, Section 1, to the Northwest Corner of Windsor Woods, Section 5, Block J, said point also being the Northeast corner of 01-12 Winnsboro Pass Voluntary Annexation and Northwest corner of the North II Annexation 01-93; thence Easterly a distance of 669.7 feet to the Northeast corner of the S 1/2 of the SE 1/4 of the NW 1/4 of Section 32, Perry Township; thence Easterly 615.0 feet to the Northeast corner of Lot 164 of said Windsor Woods, Section 5; thence Southerly a distance of 125.00 feet, thence Southwesterly a distance of 130.0 feet, thence Southwesterly a distance of 165.0 feet, thence Southwesterly a distance of 130.0 feet to the Southeast corner of Lot 158, thence Southeasterly a distance of 60.0 feet to the Northeast corner of Lot 156, thence Southerly a distance of 140.0 feet to the Southeast corner of Lot 156 and being on the Northerly right-of-way of Winnsboro Pass; thence Southeasterly, on and along the arc of a regular curve to the right, tangent to the last course, having a radius of 229.86 feet, an arc distance of 11.29 feet; thence Southerly a distance of 50.0 feet to the Northeast corner of Lot 155 and, Southerly along the easterly boundary of Lot 155 to the North line of the SE 1/4 of Section 32, Perry Township, thence Easterly along the North line of the SE 1/4 of said Section 32 to the Northwest corner of Lot 10, Woodmont Oaks as found in Allen County Recorder's office Plat Book "43" Page 53-55; thence Easterly along the North boundary of Woodmont Oaks to the Westerly boundary of Woodmont, Section 3; thence Northerly along the Westerly boundary of Woodmont, Section 3 to the Northerly boundary of Woodmont, Section 3; thence Easterly along the Northern boundary of Woodmont, Section 3 to the Easterly boundary of Woodmont, Section 3; thence Southerly along the Easterly boundary of Woodmont, Section 3 to its intersection with the Northerly boundary of Woodmont, Section 5; thence Easterly along the North line of the SW 1/4 of Section 33, Perry Township and also being a portion of the Northerly boundary of Woodmont, Section 5 to the Northeast corner of the SW 1/4 of said Section 33 said point also being the Northwest corner of Eagle Lake, Section 3 thence Northerly along the west line of the NE 1/4 of said Section 33 a distance 1129.45 feet; thence Northeasterly along west boundary of Eagle Lake, Section 5, and it prolongation to the Northern right-of-way of Badiac Road; Said Northern right-of-way also being the Northern boundary of previous North II 01-93 Annexation to the City of Fort Wayne. Thence Easterly along said North annexation line to its intersection with the prolongation of Western boundary of Valley Place; thence Northerly along the Westerly boundary of Valley Place to the Northerly boundary of Valley Place; thence Easterly along the Northerly boundary of Valley Place and said Northerly boundary line extended Easterly to the Westerly right-of-way of Coldwater Road; thence Northerly along the Westerly right-of-way of Coldwater Road to the to a point on the Southerly right-of-way of Union Chapel Road and the Southwest corner of Sedation Dentistry Voluntary Annexation 02-12. From said point, thence North 01 degrees 33 minutes 40 seconds West a distance of 25.00 feet; thence South 88 degrees 51 minutes 21 seconds West, a distance of 20.00 feet to a point on the extended West right-of-way of Coldwater Road; thence North 01 degrees 33 minutes 40 seconds West along said west right-of-way line, a distance of 242.15 feet; thence North 88 degrees 26 minutes 20 seconds East, a distance of 60.00 feet to centerline of Coldwater Road; thence continuing North 88 degrees 26 minutes 20 seconds East, a distance of 290.78 feet; thence South 40 degrees 12 minutes 25 seconds East, a distance of 55.81 feet to a point of curve to the right having a radius of 100.00 feet; thence along said curve having an arc length of 23.71 feet and subtended by a chord of 23.66 feet bearing South 33 degrees 24 minutes 49 seconds East to a point of compound curve to the right having a radius of 50.00feet; thence southerly along the arc, a distance of 33.65 feet and subtended by a chord of 33.01 feet bearing South 07 degrees 20 minutes 34 seconds East; thence South 11 degrees 56 minutes 05 seconds West, a distance of 38.48 feet to a point of curve to the left having a radius of 70.00 feet; thence along said curve having an arc length of 16.49 feet and subtended by a chord of 16.45 feet bearing South 05 degrees 11 minutes 13 seconds West; thence South 01 degrees 33 minutes 40 seconds East, a distance of 20.29 feet to a point of curve to the right having a radius of 30.00 feet; thence along said curve having an arc length of 14.77 feet and subtended by a chord of 14.62 feet bearing South 12 degrees 32 minutes 24 seconds West to a point on the Northerly right-of-way line of Union Chapel Road as described in Document Number 202066729; thence South 01 degrees 08 minutes 39 seconds East, a distance of 76.22 feet to a point on the Southerly right-of-way line of Union Chapel Road; Said point being the Southeast corner of Sedation Dentistry Voluntary Annexation 02-12 and lying along North boundary of North II Annexation 01-93; thence Easterly along the Southerly right-of-way of Union Chapel Road to its intersection with the Easterly boundary of Burning Tree Section 1 extended Northerly; thence Southerly along the Easterly boundary of Burning Tree, Section 1 extended Northerly, and Burning Tree, Section 2 to the Southerly boundary of Burning Tree, Section 2; thence Westerly along the Southerly boundary of Burning Tree, Section 2 to the Easterly boundary of Pine Valley Country Club, First Addition; thence Southerly along the Easterly boundary of Pine Valley Country Club, First Addition and the Easterly boundary of Pine Valley Country Club, Second Addition to the Northerly boundary of Pine Valley Country Club, Second Addition; thence Easterly along the northerly boundary of Pine Valley Country Club, Second Addition, and the Northerly boundary of Pine Valley Country Club, Eighth Addition and the Northerly boundary of Pine Valley Country Club, Ninth Addition to the Westerly right-of-way of Auburn Road; thence Southerly along the Westerly right-of-way of Auburn Road to its intersection with the Northerly boundary of Northway Gardens Addition extended Westerly; thence Easterly along the northerly boundary of Northway Gardens Addition to the Westerly right-of-way of Interstate No. 69 (State Highway I Project No; 69-5) ; thence Southerly along the Westerly right-of-way-of Interstate No. 69 to the North line of the S 1/2 of the SE 1/4 of Section 35, Perry Township; thence Easterly along the North line of the S 1/2 of the SE 1/4 of said Section 35 to the Western right-of-way of Parkview Plaza Drive; thence Southerly along said Parkview Plaza Drive right-of-way to its projected intersection with the Northern right-of-way of East Dupont Road (State Road 1) also being the existing City Limits line as established by previous Annexation Ordinance X-03-95 North III; thence Easterly, along the Northerly right-of-way of East Dupont Road (State Road 1) and continuing on the Annexation Ordinance X-03-95 North III Northern boundary to its intersection with the Western right-of-way of Diebold Road; thence Southerly and Southeasterly along said Westerly right-of-way of Diebold Road and its Westerly prolongation of the Diebold Road right-of-way line to its intersection with the centerline of N. Clinton Street (Leo Road); thence Northeasterly along said centerline of N. Clinton Street (Leo Road)-to a point 2610.3 feet Northeasterly from the intersection of the West line of Bouries Reserve with the centerline of N. Clinton St. (Leo Road); thence Southeasterly along the West line of the West 1/2 of the East 1/2 of Bourie's Reserve and the existing City Limits line as established by previous Annexation Ordinance X-03-95 North III to the centerline of the St. Joseph River and the existing City Limits line as established by Annexation Ordinance X-01-89 Northeast Phase III as on file in the office of the City Clerk of Fort Wayne; thence upstream on and along the thread of the St. Joseph River, to its intersection with the Northwesterly prolongation of the North line of Lot F in Fisher's Suburban Addition Amended as recorded in Plat Book 17 A, Page 132; thence Southeasterly on and along the Northerly line of Lots F and G in said Addition to the Westerly right-of-way line of St. Joe Road; thence Northeasterly on and along said Westerly right-of-way line of St. Joe Road to its intersection with the Northwesterly prolongation of the North line of Sunnybrook Acres, Section 5 as recorded in Plat Book 24, Pages 127-128 in the Office of the Recorder, Allen County, Indiana; thence Southeasterly on and along said prolongation and said North line of Sunnybrook Acres Section 5 to the Northwesterly line of Concord Hill, Section 2 Amended as recorded In Plat Book 42, Pages 40 thru 45 in the Office of the Recorder of Allen County; thence Northeasterly to the North corner of Lot 134 Concord Hill, Section 2; thence on and along the Eastern lines of Lots 134, 133, and 132 Concord Hill, Section 2 to the Northwest corner of Lot 108 in Concord Hill Section 2; thence easterly on and along the North line of said Lot 108 and its prolongation to the Northwest corner of Lot 164 Tanbark Trails Section 3 as recorded in Plat Book 43, Pages 8 -12 in the Office of the Recorder, Allen County, Indiana; thence Easterly on and along the North line of said Tanbark Trails Section 3 to the Northeast corner of said addition; thence Southerly on and long the East line of said Tanbark Trails section 3 and the East line of Tanbark Trails Section 1 as recorded in Plat Book 42, Pages 4 thru 8 in the Office of the Recorder Allen County, Indiana and its South prolongation to the South right-of-way line of Rothman Road; thence Easterly on and along said South right-of-way line of Rothman Road to the East line of the Northwest one-quarter (1/4) of Section 15, St. Joseph Township; thence Southerly on and along said East line of the Northwest one-quarter (1/4) Section 15, St. Joseph Township, to the South line of said Northwest one-quarter (1/4) also being the platted South line of Hillsboro Section I as recorded in Plat Book 40, Pages 51 thru 55 in the Office of the Recorder, Allen County, Indiana; thence East along the North line of the Southeast one-quarter (1/4) Section 15, St. Joseph Township, a platted distance of 1284.14 feet, being also the North Line of Lexington Heights Add. Section C and Wedgewood Place, Section 2 (Plat Cabinet A, page 186, Office of the Allen County Recorder) and also being the northeast corner of the W 1/2 of the SE 1/4 of said section 15; thence Easterly along the North line of the SE 1/4 of said section a distance of 574.72, feet more or less, to the SW corner of a property commonly known as 6641 Hazelett Rd and as recorded in Document #203049355 in the Office of the Recorder Allen County, Indiana; thence Northerly along a line parallel with the West line of the NE 1/4 of said section 15 to its intersection with the North right-of-way of the Rothman Road; thence Easterly along the North right-of-way of the Rothman Road to its intersection with the west right-of-way of the Wheelock Road; thence Northerly along the west right-of-way of Wheelock Road to its intersection with the Southerly right-of-way of Interstate I-469 (Indiana State Highway F-Project No. 170-2 (002) R/W); thence Easterly, Southeasterly, Southerly, and Southeasterly along the Southern right-of-way of Interstate I-469 to its intersection with the South Line of Section 12, St. Joseph Township; *Thus departing from existing City of Fort Wayne Corporation Limits:* Thence East along the South Line of Section 12 St. Joseph Township, to its intersection with the centerline of Schwartz Road; thence North along centerline to its intersection with projection of the southern line of a property more commonly known as 7510 Swartz Road and as found in Document #2008046060 in the Office of the Recorder, Allen County, Indiana; thence East to the Eastern right-of-way of Schwartz Road ; thence North along said Eastern right-of-way to the S W corner of a property more commonly known as 10056 Schwartz Road and Found in Document #2008027066 in the Office of the Recorder, Allen County, Indiana; thence Northwest to and along eastern right-of-way of improved Schwartz Road to its projected intersection with the Northern right-of-way of Notestine Road; thence West along the Northern right-of-way of Notestine Road to the East line of a property known as 10025 Notestine Road as found in Document #990069448 in the Office of the Recorder, Allen County, Indiana; thence North along said East Line and West along North Line of above mentioned property to the East Line of Section 33, St. Joseph Township; thence north along the East line of Section 33, said Line also being the East lines of Cedar Lake, Section 1 as found in Plat Cabinet "B", Page 191, and Section 2 as found in Plat Cabinet "E", Page 41, in the Office of the Recorder Allen County, Indiana, to the Northeast corner of Cedar Lake, Section 2; thence Southwesterly along the Northwest boundary of Cedar Lake, Section 2 to the Northeast corner of a property known as 10516 Wheelock Road and found in Document #930017486 in the Office of the Recorder Allen County, Indiana; thence Northwest and Southwest along boundary of said property to the Southeast corner of a property known as 10810 Meteah Trail and found in Document #201007671 in the Office of the Recorder Allen County, Indiana; thence Northwest along Eastern boundary of said property and along Eastern boundary of property known as 11322 St. Joe Road and found in

Document #920045542 in the Office of the Recorder Allen County, Indiana, to its intersection with the Southeastern boundary of a property known as 11334 St. Joe Road and found in Document #207008782 in the Office of the Recorder Allen County, Indiana; thence Northeast and Northwest along boundary of said property to its projected intersection with the Northern right-of-way of St. Joe Road; thence heading Southwest along Northern right-of-way of St. Joe Road to its intersection with the Eastern boundary of a property known as 11221 St. Joe Road and found in Document #850002389 in the Office of the Recorder Allen County, Indiana; thence Northwest along said Eastern Boundary to its projected intersection with the Southern boundary of a property known as 8545 Popp Road and found in Document #2014062932 in the Office of the Recorder Allen County, Indiana; thence Southwesterly along Southern boundary and along North bank of St. Joseph to its intersection with the East line of the NW 1/4 of Section 32, Cedar Creek Township; Thence North along East Line of the NW 1/4 to its intersection with, or intersection with the projection of, the Northern right-of-way of Popp Road; thence westerly along North right-of-way of Popp Road to the Eastern boundary of a property known as 8407 Popp Road and found in Document #2008002325 in the Office of the Recorder Allen County, Indiana; thence North along Eastern boundary of said property and West along Northern Boundary of said property; thence continuing west along norther boundaries of the following three properties: 8331 Popp Road and found in Document #940037634 in the Office of the Recorder Allen County, Indiana, 8309 Popp Road and found in Document #890041802 in the Office of the Recorder Allen County, Indiana, and 8201 Popp Road and found in Document #720008697 in the Office of the Recorder Allen County, Indiana to the West line of the East 1/2 of the SE 1/4 Section 29, Cedar Creek Township; thence North along said west line to the South line of the NE 1/4 of Section 29, Cedar Creek Township; thence North along the West line of the East half of the NE 1/4 to the North 1/4 corner of the NE 1/4 of Section 29, Cedar Creek Township; thence west along the North line of the SW 1/4 of the NE 1/4 section 29, Cedar Creek Township to the East right-of-way of Hardisty Road; thence North along Eastern right-of-way of Hardisty Road until it intersects with the West Line of the NE 1/4 of Section 29; thence North along said West line to the North Line of Section 29; thence West along North line of Section 29, Cedar Creek Township, to the SE corner of the SE 1/4 of the SE 1/4 of Section 20, Cedar Creek Township; thence North on the East line of the SW 1/4 of the SW 1/4 of Section 20, a distance of 108.28 feet; thence West to the Northwest corner of a property known as 13230 Puff Road and found in Document #2013020783 in the Office of the Recorder Allen County, Indiana; thence south a distance of 130.22 feet; thence Northwesterly along Northern property Lines to the Eastern right-of-way of Puff Road; thence North on and along the East right-of-way of Puff Road, to its projected intersection with the Northern right-of-way of Hursh Road; Thence West along Northern right-of-way of Hursh Road to its intersection with Tonkel Road (State Route 427); thence continuing Northwesterly along the North right-of-way of Hursh Road, to a property on the

West line of the NE 1/4 of the NE 1/4 of Section 23 of Perry Township, found in Document #206065991 in the Office of the Recorder Allen County, Indiana; Thence North along East boundary of said property and Northwest along Northern Boundary, to the 1/4 Section Line of the NW 1/4 of Section 23, Perry Township; thence North along 1/4 Section line to the North Line of Section 23, Perry Township; thence West along 1/4 Section Line to its intersection with the Northern right-of-way of Hursh Road; thence continuing Westerly along Northern right-of-way to the Eastern right-of-way of Auburn Road; thence North along the Eastern right-of-way of Auburn Road to its projected intersection with the Northern right-of-way of East Gump Road; thence West along the Northern right-of-way of East Gump Road to the intersection with Coldwater Road (State Route 327) and Including right-of-way of entire intersection; thence South along the Western right-of-way of Coldwater Road (State Route 327) to the South Line of Section 16, Perry Township; thence West along South line of Section 16 to the Northwest corner of the NE 1/4 of Section 21, Perry Township; thence South along the West line the NE 1/4 of section 21 to the Southwest Corner of the NE 1/4, Section 21; thence West along the North Line of the SE 1/4 Section 21, Perry Township, to the projected intersection with the West right-of-way of Dunton Road; thence South along the Western right-of-way of Dunton Road to its intersection with the North right-of-way of Hathaway Road; thence Southeast to the Southeast Corner of Section 21, Perry Township; thence South along the West Line of Section 28, Perry Township to the Northern right-of-way of Carroll Road (Deed Record 206040087); thence Southwest and West along the Northern right-of-way of Carroll Road to the East line of the SE 1/4 of Section 29, in Perry Township; thence South to the Southern right-of-way of Carroll Road ; thence West along Southern right-of-way of Carroll Road, to the POINT OF BEGINNING. Containing 14,600 acres, more or less. (see attached map)

BE IT THEREFORE, RESOLVED BY THE COMMON COUNCIL OF THE CITY FORT WAYNE, INDIANA:

SECTION 1. That in the case of the North IV Annexation Area, it is the policy of the City of Fort Wayne to follow the provisions of Section 38.02 of the City of Fort Wayne, Indiana, Code of Ordinances, with regards to the provision of non-capital and capital services to the annexation area.

SECTION 2: The written fiscal plan, as attached and incorporated herein, is adopted for said described territory. Two copies of said fiscal plan are on file in the Office of the Clerk of the City of Fort Wayne and are available for public inspection as required by law.

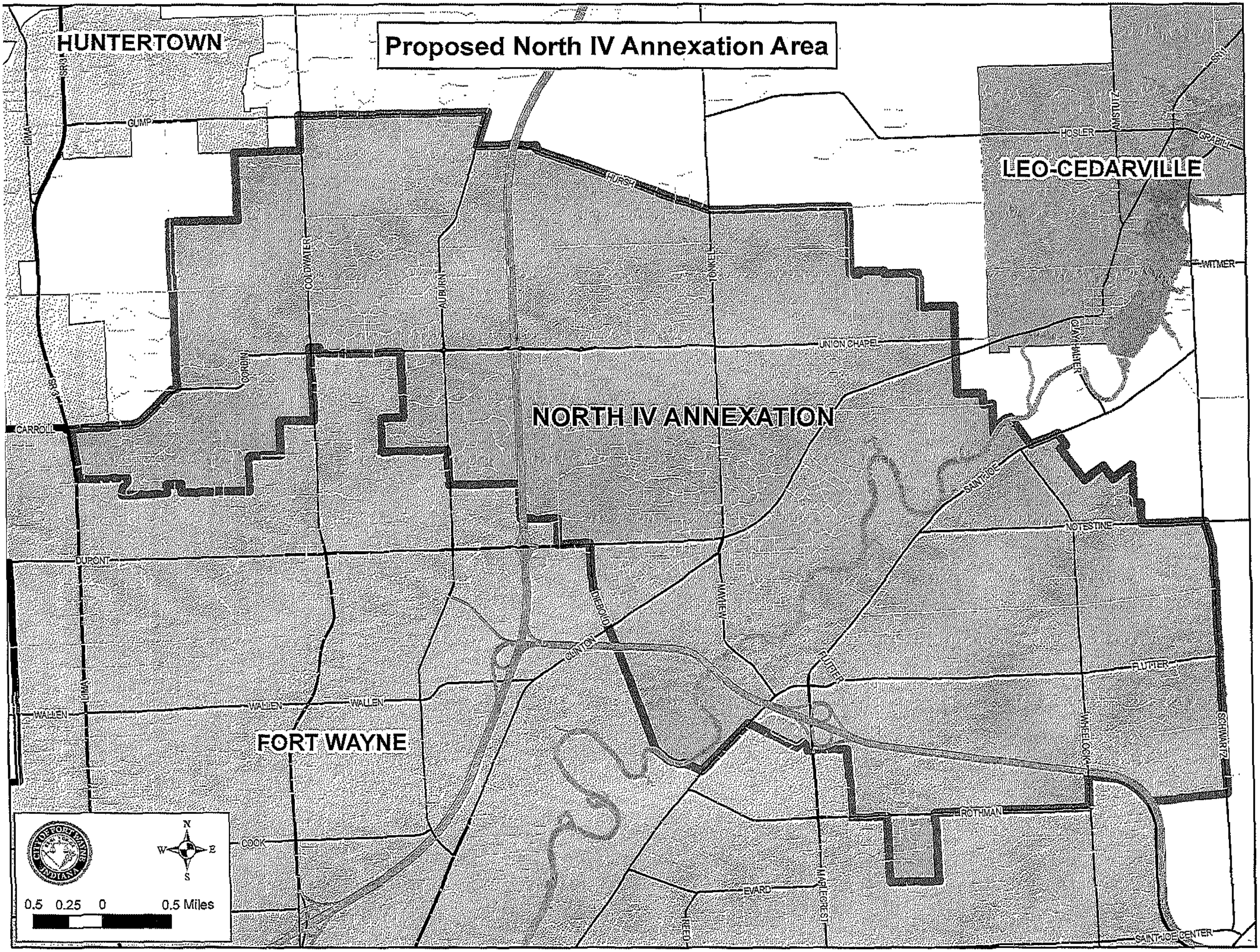
SECTION 3. That said fiscal plan sets forth cost estimates of the services to be provided, the methods of financing these services, the plan for the organization and extension of these services, delineates the non-capital improvement services to be provided within one (1) year of the annexation, and the capital improvement services to be provided within three (3) years of the annexation effective date, December 31, 2016.

SECTION 4. That, after adoption and any and all necessary approval by the Mayor, this RESOLUTION to adopt the said fiscal plan for the North IV Annexation shall be in full force and effect.

COUNCILMEMBER

APPROVED AS TO FORM AND LEGALITY

Carol Helton, CITY ATTORNEY



Proposed North IV Annexation Area
HUNTERTOWN
LEO-CEDARVILLE
NORTH IV ANNEXATION
FORT WAYNE
GUMP
HURSH
HOSLER
AMSTUTZ
GRABILL
WITMER
COLDWATER
AUBURN
TONKEL
UNION CHAPEL
CLAY HALTER
CORBIN
CARROLL
LIMA
SR 3
DUPONT
DIEBOLD
MAYHEW
CLINTON
SAINT JOE
NOTESTINE
FLUTTER
SCHWARTZ
WHEELOCK
ROTHMAN
MAPLECREST
EVARD
REED
WALLEN
COOK
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CITY OF FORT WAYNE INDIANA
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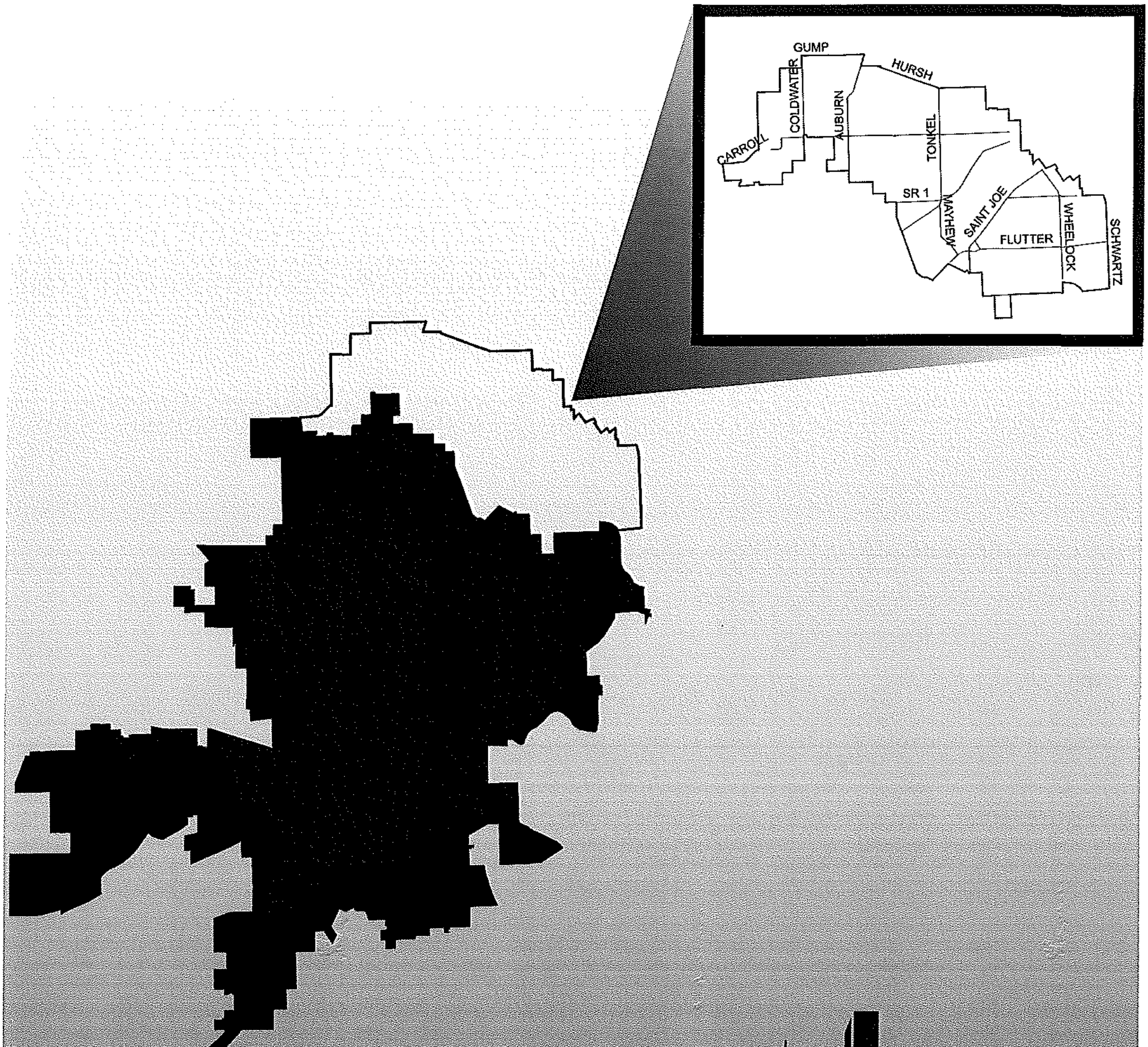
COMMUNITY DEVELOPMENT

Planning & Policy

ANNEXATION FISCAL PLAN

North IV



NORTH IV

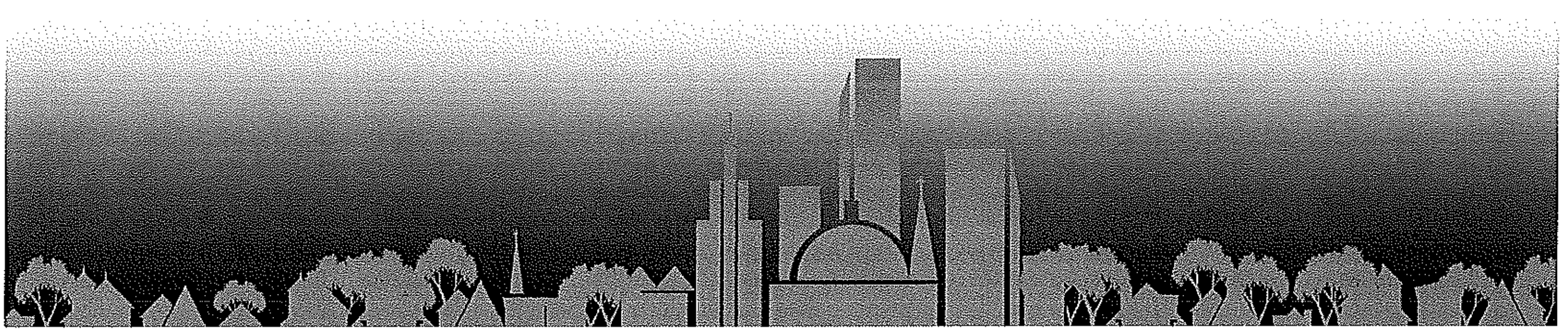
Administration and Policy Direction

Thomas Henry
Mayor
City of Fort Wayne

Greg Leatherman
Director
Division of Community Development

Pam Holocher
Deputy Director
Department of Planning and Policy

Paul Spoelhof
Project Planner



INTRODUCTION

Since its incorporation in 1840, the City of Fort Wayne has grown through the annexation process. During the late 1800s and the first half of the twentieth century, the City was successful in its efforts at keeping the urbanizing areas of the community within the city limits.

As growth accelerated after 1950, several factors thwarted the City's attempts to keep pace with an expanding county population. The pace and pattern of development changed; rapidly delivering lower density residential neighborhoods, good routes of transportation, greater use of automobiles, and the decentralization of major employment facilities. This transformation of urban development contributed to a steady decline of the City's population as a percentage of Allen County's population. This decline occurred despite increasing the City's area by nearly 33 square miles between 1950 and 1970. During this period, most annexation was incremental; incorporating relatively small areas at a time. As a result, the pace of annexation was not keeping up with the demand for a suburban form of city development.

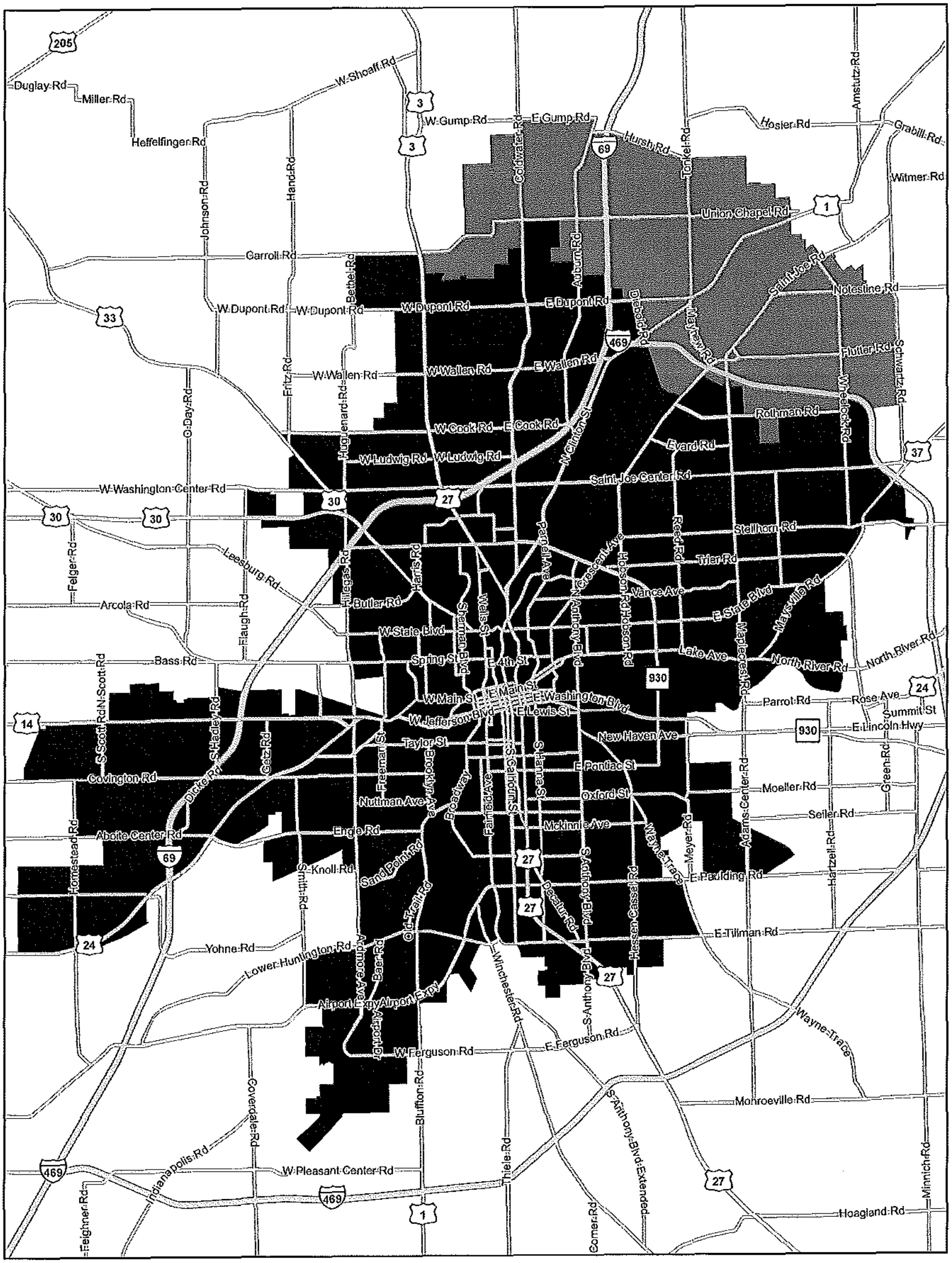
During the late 1980s and through the 1990s, the City developed a new approach to annexation whereby large areas of land were proposed for annexation. This approach has enabled the City to grow at a much faster rate than in the past. This change in annexation strategy enabled the City to better keep up with the changing land use patterns demanded by consumers and developers. During this time, the City successfully annexed nearly 58 square miles of developing area on its north and southwest borders.

The North IV annexation continues the comprehensive strategy established in the 1980s, and will incorporate areas that have developed and will continue to develop as part of the Fort Wayne urbanized area.

This Fiscal Plan is required by State Annexation Law to demonstrate how the North IV Annexation meets the legal requirements for annexation. The plan includes data covering the North IV Annexation area, service provision commitments, and fiscal impacts of the annexation on the City, on taxpayers and on Allen County taxing units.

A map of the North IV Annexation is presented on the following page.

North IV Annexation Area



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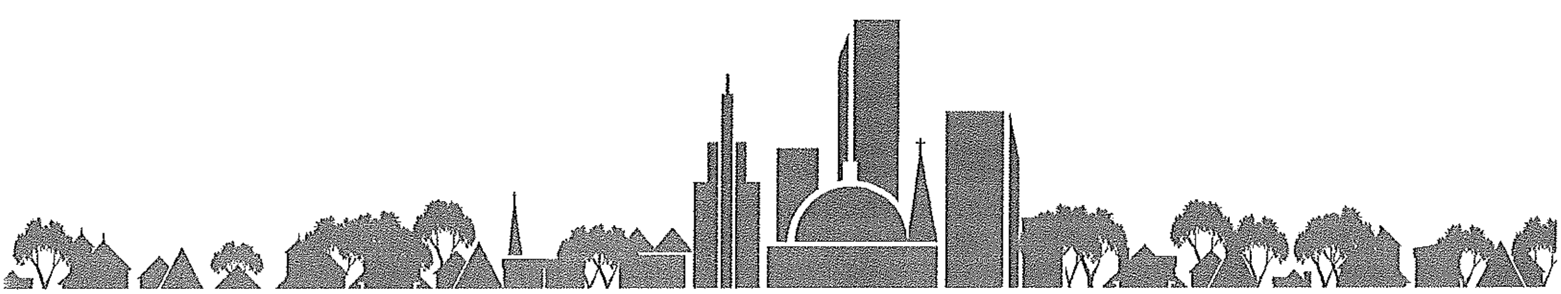

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SECTION ONE

BASIC DATA

LOCATION

The North IV Annexation territory is located in Perry, Cedar Creek, Saint Joseph and Milan Townships. The area is generally bounded by Gump and Hursh Roads on the north, Schwartz Road on the east, the City limits on the south and Dunton Road on the west. A legal description of the proposed North IV annexation can be found in Appendix A.

SIZE

The North IV Annexation territory is approximately 14,600 acres or 22.8 square miles in area.

POPULATION

According to the Census Bureau, the North IV annexation area had a population of 18,625 in 2010. Current estimates derived from new construction and 2010 household size factors suggest that the population in the territory has grown to 21,921 by the end of 2015.

LAND USE PATTERNS

The North IV annexation area has been developing steadily for several years. A majority of the land in the area is developed for residential use. Much of the residential development follows a pattern of platted subdivisions with lots of less than 1 acre. There is a fair amount of residential use that can be characterized as large-lot residential parcels. According to data provided by the Allen County Assessor's office regarding land use, approximately one third of the area currently qualifies to be designated as undeveloped and agricultural use. The balance of land in the area is developed with commercial, industrial and institutional uses. The land use pattern is summarized in the table below and illustrated on Map 1a.

Table 1a. Land Use Acreages and Percentages

LAND USE DESCRIPTION	ACRES	PERCENT
Residential – planned and developed	7,325	54
Agriculture, undeveloped and open space	4,436	32
Institutional – education, religious, hospital, etc.	946	7
Commercial	777	6
Public Utility	202	1
Industrial	43	< 1

ZONING

The North IV Annexation area currently contains 15 zoning classifications. A map detailing these classifications is located within the offices of the Allen County Department of Planning Services. The current zoning pattern is illustrated on Map 1b. Following annexation, this area will be under the jurisdiction of the City of Fort Wayne Plan Commission and the Zoning Classifications will be as follows:

Table 1b. Zoning Conversion

COUNTY ZONING DESIGNATION	CITY ZONING DESIGNATION
A1 - Agricultural	AR - Low Intensity Residential
A3 - Estates	AR - Low Intensity Residential
BTI - Business, Technology, and Industrial Park	BTI - Business, Technology, and Industrial Park
C1 - Professional Office and Personal Services	C1 - Professional Office and Personal Services
C2 - Limited Commercial	C2 - Limited Commercial
C3 - General Commercial	C3 - General Commercial
C4 - Intensive Commercial	C4 - Intensive Commercial
I3 - Limited Industrial	I3 - Limited Industrial
MHP - Manuractured Home Park	MHP - Manuractured Home Park
MHS - Manufactured Home Subdivision	MHS - Manufactured Home Subdivision
NC - Neighborhood Center	NC - Neighborhood Center
R1 - Single Family Residential	R1 - Single Family Residential
R2 - Two Family Residential	R2 - Two Family Residential
R3 - Multiple Family Residential	R3 - Multiple Family Residential
SC - Shopping Center	SC - Shopping Center

ASSESSED VALUE

In 2015, the total net assessed value for real estate in the annexation territory was $968,573,823. This figure reflects the total assessed value reduced by exemptions, deductions and abatements. Following changes in property taxation law, most significantly the application of tax caps, assessed value of real estate is classified by the level of cap used to derive a Circuit Breaker Credit for property owners. The net assessed value for each classification is summarized in the table below. Note that land assessed as agricultural is exempt from municipal property tax following an annexation and is therefore broken out in the summary.

Table 1c. Net Assessed Value by Property Classification

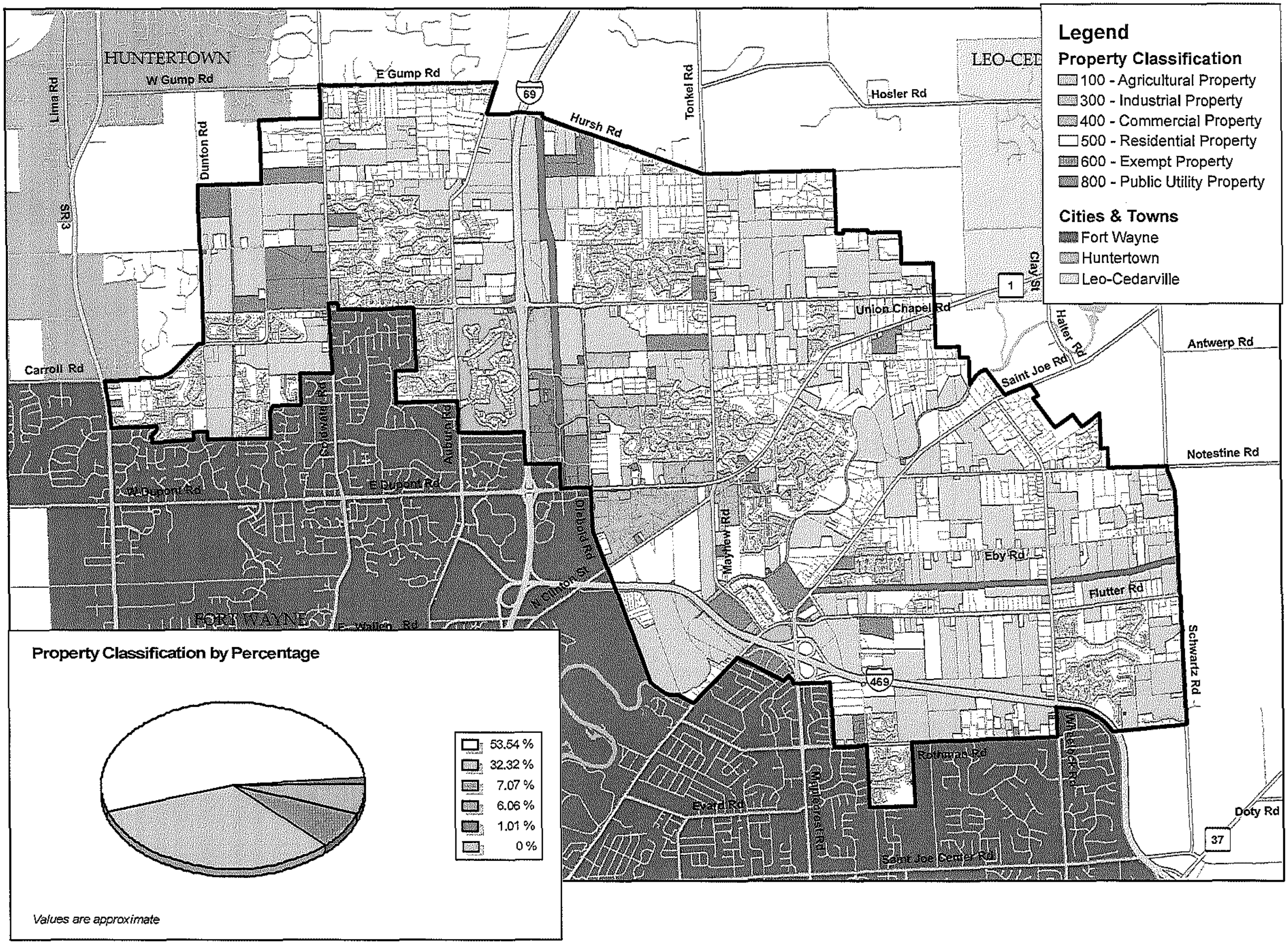
PROPERTY CLASSIFICATION	NET ASSESSED VALUE	TAX CAP
Homestead Residential	$672,670,663	1%
Non-Homestead Residential	$142,221,904	2%
Non Residential	$147,510,956	3%
Agriculture	$6,170,300	2%
Total:	**$968,573,823**	

Source: Allen County Auditor 2015 assessed values for 2016 tax bills.

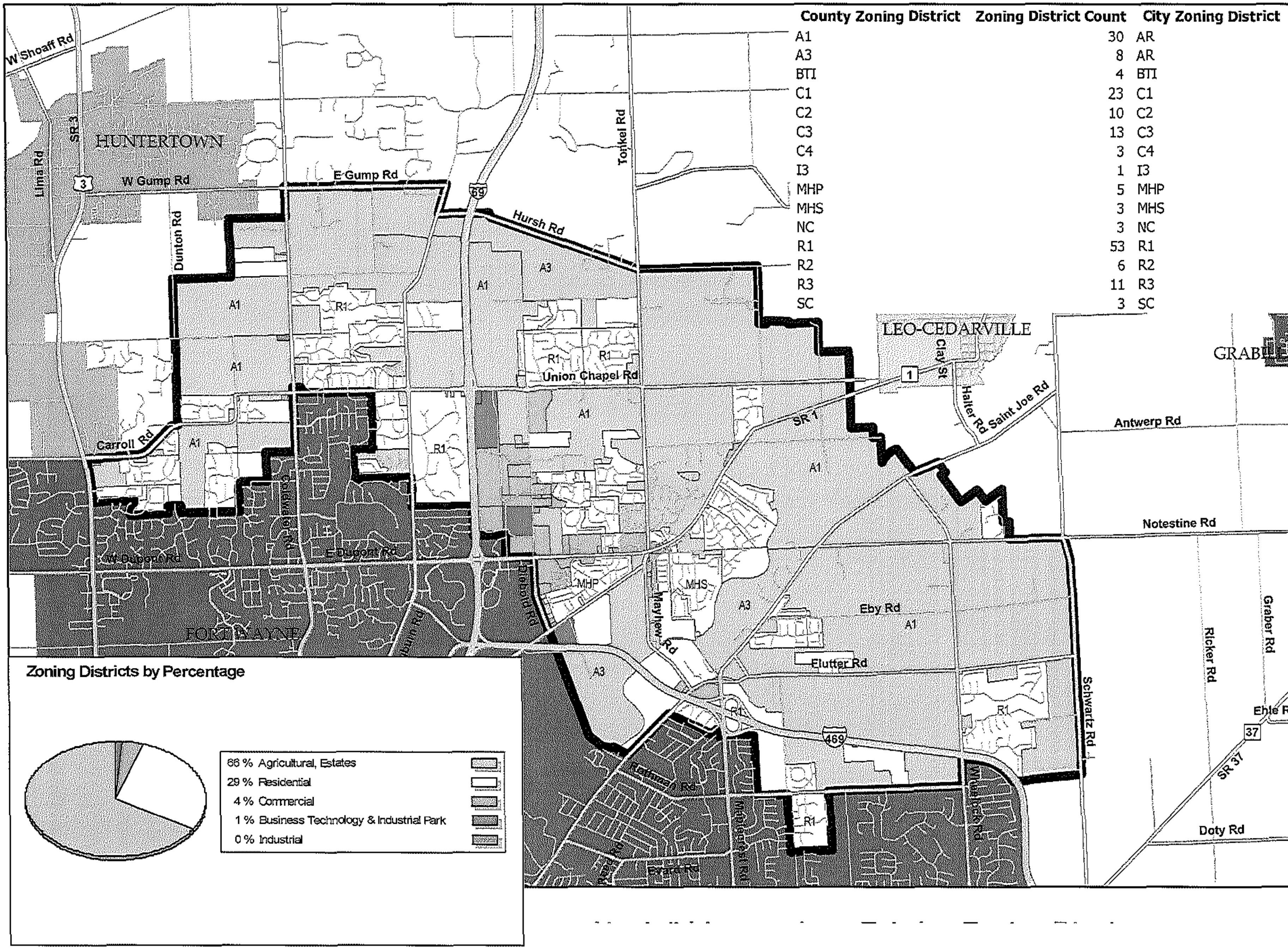
COUNCIL DISTRICTS

The North IV Annexation area shares boundaries with three existing Fort Wayne Council Districts and will be assigned the three districts in a manner that distributes the electorate as equally as is possible among them. Three guides used to assign the North IV annexation territory to the three contiguous districts are 1) following existing precinct boundaries; 2) achieving as equal distribution of voting age population as possible using the latest decennial Census data; and 3) maintaining a relatively compact area for each council district. Map 1c illustrates the proposed council district distribution for the North IV area and is subject to any later statutorily required reapportionment.

Map 1a: North IV Annexation Area Land Use

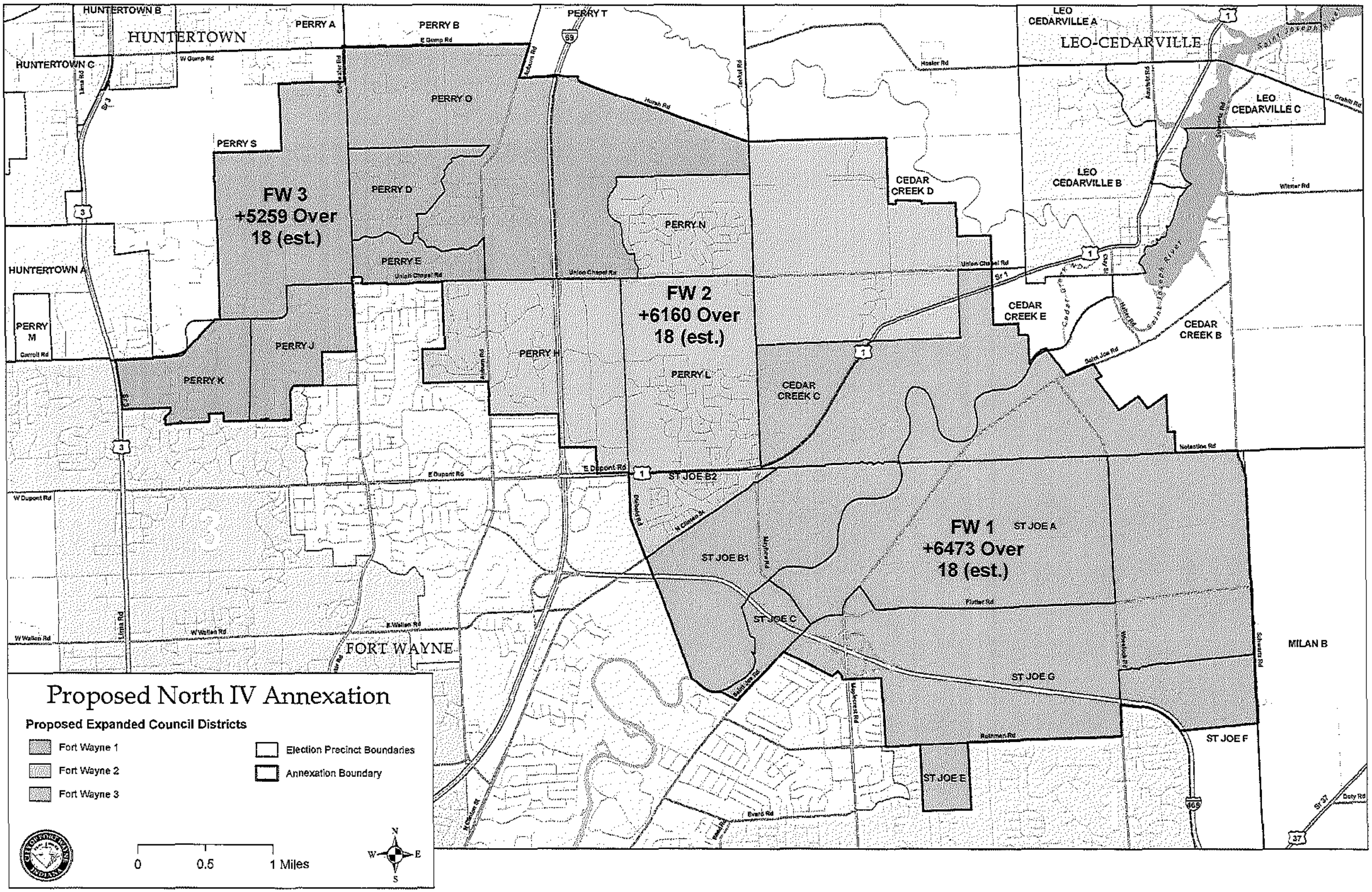


Map 1b: North IV Annexation Area Zoning



County Zoning District	Zoning District Count	City Zoning District
A1	30	AR
A3	8	AR
BTI	4	BTI
C1	23	C1
C2	10	C2
C3	13	C3
C4	3	C4
I3	1	I3
MHP	5	MHP
MHS	3	MHS
NC	3	NC
R1	53	R1
R2	6	R2
R3	11	R3
SC	3	SC

Map 1c: North IV Annexation Area Proposed Council Districts



SECTION TWO

STATE LAW REQUIREMENT

INTRODUCTION

Indiana's legislators recognize the importance of economic growth and vitality of the State's cities and towns. A responsible annexation policy allows the City to accurately represent population and development growth that is associated with the urban and developing area identified as Fort Wayne. Indiana's laws enable municipalities to expand their corporate limits by annexation in order to deliver necessary public services to growing areas. When pursuing an annexation, a municipality must be sure that the proposed annexation complies with Indiana Code 36-4-3. That law generally enables cities to annex territory; the boundary of which is at least one-fourth (25%) contiguous to the City's corporate limits, if that area is needed and can be used by the municipality for its development in the reasonably near future (IC 36-4-3-13(1)).

State law also requires that municipalities prepare a written fiscal plan for all annexations. The fiscal plan describes capital and non-capital public services that the municipality will deliver to landowners in the annexed territory, estimates the costs of those services, and presents a plan for covering those costs with public funds. The fiscal plan also summarizes the estimated fiscal impacts of the annexation on tax payers and taxing units affected by the annexation.

More than 46% of the North IV annexation area boundary is contiguous with the corporate limits of the City of Fort Wayne. As such the North IV annexation area exceeds the 25% contiguity threshold established by State law. The remainder of this section presents the case that the North IV area is needed and can be used by the City of Fort Wayne for its development in the reasonably near future.

ECONOMIC DEVELOPMENT

Attracting and retaining great employment opportunities is vital to economic growth. While there are many factors that business leaders consider when deciding to grow their enterprise, the general stability or growth of a community is high on the list of consideration. A responsible annexation policy allows Fort Wayne to accurately represent population and development growth that is associated with the City. Other factors considered important to the business community include the level and quality of community services including public safety, infrastructure and parks. To maintain community services and assets to a high standard that gives business leaders confidence to expand and grow in Fort Wayne, the City needs to have an expanding tax base. One way to increase tax base in the metropolitan area is to accommodate development by extending necessary infrastructure such as water and sewer services. As growth occurs in the wake of infrastructure extension, the City of Fort Wayne has a responsibility to incorporate those areas and maintain good standards of service.

In 2006, The Brookings Institution published a report (Annexation and the Fiscal Fate of Cities by David Rusk) that describes the positive relationship between a city's ability to annex land for growth and that city's fiscal health. ***"Cities with greater abilities to annex have much higher bond rating scores. The converse is true as well; all cities with low bond ratings are those that have been unable to expand their boundaries."*** The research demonstrates the connection between a city's ability to foster those conditions that attract private investment and that city's ability to incorporate areas that are developing and will develop in a predominantly urban form.

FORT WAYNE GROWTH

The City of Fort Wayne has a vision established by its comprehensive plan to be a world class city that attracts great employers and provides exceptional public services for its residents. Over the past several decades the City has attracted healthy growth in population, employment and development. While a significant amount of new development has occurred at the edges just beyond the City's boundaries, that growth is clearly associated with the economic and social activities happening in Fort Wayne. In fact, much of that development has been possible only as a result of the public infrastructure owned and maintained by the City of Fort Wayne. When newly developed areas achieve urban density, it is appropriate for the City to annex them.

American cities deliver an array of services that are designed to support highly productive private property uses. These uses range from delivering housing that is affordable to people on a broad spectrum of incomes, to supplying international markets with innovative technology. If public services are compromised; if the police cannot provide the safety expected by residents; if streets and bridges crumble; if water quality threatens public health; a city loses its capacity to retain these highly productive private property uses; to say nothing of attracting new development and employment.

Among the most serious problems confronting American cities is maintaining the public services that support private productivity while costs rise more rapidly than tax revenues. Despite efforts to maximize economies of scale and exercise innovative measures to control costs, the price of public service continues to rise with inflation, while suburban development beyond a city's limit deflates the tax base. Although everyone in a metropolitan area benefits from a healthy central city and its facilities and services, not everyone bears an equitable share of the cost. Annexation is an important means for ensuring that high quality public services are maintained so as to preserve and enhance the economic vitality of a Ccty.

Since the early 1950s, Fort Wayne has pursued a successful annexation policy that has effectively ensured that population and development growth reflects City growth. The City's annexation policy has allowed it to avoid what would otherwise have been severe declines of population and tax base. In 1950, the population in Fort Wayne was approximately 133,600. In 2010, the Census reported that the same area was home to only 76,700. Over the past twenty years, significant annexations have incorporated over 55,000 people along with expanding the City's tax base. Had the City not implemented these annexations, the population and tax base would have declined precipitously and with it, the financial capacity of the City to maintain responsible levels of public service that are necessary to foster economic growth and social stability.

Cities in the United States are growing and changing. People continue to migrate to urban centers for work and social opportunities, but they demand a different variety of housing choices than those that defined cities in the early part of the twentieth century. Subdivisions of homes with larger yards and longer commutes to work and shopping have defined consumer choice for decades and that dominates the housing choice in Fort Wayne. To accommodate this demand, the City had to grow in physical size from 18.6 square miles in 1950 to 110 square miles today. That change in physical form comes with increased costs to provide the public services necessary to preserve quality of life. These costs are associated with more road miles to maintain, more areas to patrol and further distances for a fire truck to travel. With annexation, the increase in public costs is shared by all who benefit from them; everyone who has chosen to live in and near the city that hosts their work, worship, social and shopping interests. Without annexation, it would be difficult for the City to provide public services to an area experiencing declining population and tax base. The cost burden for the services would be shouldered by a disproportionate few who remain in the static boundaries of a declining city.

EQUITABLE TAX BURDEN

The issues related to efficient and high quality public service provision also include tax burden equality across the spectrum of socio economic groups living in metropolitan areas. According to David Rusk, an urban planning expert, former mayor of Albuquerque, New Mexico, and author of ***Cities Without Suburbs*** (Johns Hopkins University Press, Baltimore, MD, 1993), roughly two-thirds of all large metropolitan areas share two characteristics. First, poor minority populations are living in the core of inner cities and increasingly in suburban areas. Second, city incomes are dropping while suburban incomes increase. Of the sixty metropolitan areas in the country that have significantly lower levels of economic and racial disparity, most are cities without suburbs – cities that aggressively annexed emerging suburbs. In these cities, most of the metropolitan population live within the corporate boundaries, and pay taxes to the city. The incomes of these suburban residents are 113 percent of those of the urbanites. Unless metropolitan areas can share the tax burden that maintains their cities, cities such as Fort Wayne will begin or continue to deteriorate.

Evidence suggests that not only do city residents pay higher taxes because they support disproportionate numbers of economically disadvantaged residents, but they pay higher taxes because they are also subsidizing a large segment of the suburban population. The situation that prevails is not only unfair to City residents, but is detrimental to the City as a whole. Money spent on services used by non-City residents could be spent improving Fort Wayne's infrastructure, facilities, or amenities.

MORE EFFICIENT SERVICE PROVISION

The North IV Annexation area is needed so that the City can provide services more efficiently. The annexation will improve the delivery of services by allowing the City to take advantage of economies of scale that are associated with existing City facilities, resources and organizational structure. One example of excess capacity that is not currently being used is in the Fort Wayne Fire Department. There are two Fort Wayne fire stations located near the northern boundaries of the City. The sites for these stations were chosen, in part, for their ability to provide capacity for future growth. Much of the North IV annexation territory represents the future growth anticipated at the time these stations were built. The North IV annexation will allow the Fire Department to maximize the capacity of these two stations by providing high quality public safety service to the annexation territory. Other examples of economies of scale relate to organizational structures at the department level, where systems are in place that can accommodate expanded service territory with relatively minor increases in equipment and personnel. Increased efficiencies in service delivery translate to lower costs for those services. Many of the City service departments have indicated that they can provide services to this annexation area with minimal increases to staff and other operating expenditures.

PLANNING JURISDICTION

The City of Fort Wayne will also benefit from the North IV Annexation by being able to have planning and zoning jurisdiction over the area. There is value in guiding urban growth and development with goals and rules that reflect urban standards. While the City of Fort Wayne and Allen County have made productive changes to their respective zoning ordinances, differences remain and it is appropriate that continued development within the proposed North IV annexation area follow the guidance of the City's ordinance. The North IV area has experienced significant growth in the past several years. While some of the older subdivisions in the area date back to the early 1990s, there has been a significant amount of development and investment over the past few years following the end of the recession. Between 2011 and 2015 the area experienced a 30% growth in the assessed value of real estate. Much of this growth is due to new construction that is responding to pent-up demand following the economic slowdown related to the recession. This growth is projected to continue in parts of the North IV area. As that growth continues, it is appropriate that the existing and new development is regulated according to urban standards reflected in the City ordinances.

CONCLUSION

The City of Fort Wayne should annex the North IV Annexation area because it meets state law contiguity requirements, will support economic development, will support Fort Wayne's growth policy, will allow for more efficient service provision, and will place the area under the planning control of the City.

SECTION THREE

MUNICIPAL SERVICES

Section Three: Municipal Services

This section of the North IV Annexation Fiscal Plan forecasts the costs and methods of financing services for the North IV Annexation area. The plan also describes how and when the City plans to extend services that are non-capital and capital in nature. This section demonstrates how the City will satisfy the requirements of the Indiana law in provision and financing of services, in an equitable manner.

The municipal services were analyzed according to the needs of the North IV Annexation area, the costs of providing services, and funding sources. It should be noted that the costs of providing municipal services have been rounded off to the nearest dollar and are calculated at the current dollar value.

Indiana Code (36-4-3-13) states that planned services of a non-capital nature, including police protection, fire protection, street and road maintenance, will be provided to the annexed territory within one (1) year after the effective date of annexation. These services shall 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. The law also states that services of a capital improvement nature, including street construction, street lighting, sewer facilities, water facilities, and stormwater drainage facilities, will be provided to the annexed territory within three (3) years after the effective date of the annexation. These services shall be provided 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 City of Fort Wayne has adopted uniform service standards within its corporate limits to guarantee that the annexation area will receive non-capital and capital services within the time limitations as set in state law in a manner equivalent in standard and scope to other areas within the corporate boundaries of the City.

POLICE

The Fort Wayne Police Department provides public safety services that focus on preservation of life and property, crime prevention, detection and apprehension of criminal offenders, and assistance for those who cannot care for themselves or who are in danger of physical harm. The department also assists with day-to-day resolution of conflicts among family, friends, and neighbors, and generally preserving a feeling of security in the community. The Police Department is involved in legal work, such as participation in court proceedings and the protection of constitutional rights of citizens. It is also responsible for traffic control and promoting civil order. Police services will be provided in the North IV area immediately upon the effective date of annexation.

A Deputy Chief and Captain are commanding officers in each Quadrant in Fort Wayne. These commanders are available to all residents living in the area served and attend the Area Partnership meetings so that they can meet one on one with neighborhood residents and leaders of the Quadrants. In the proposed North IV annexation area police operations officers will respond to calls for service as well as provide proactive criminal patrol and traffic enforcement/control. Officers will also be assigned as Neighborhood Liaison Officers to any active Neighborhood Associations in the North IV annexation area. The Detective Bureau and Vice/Narcotics section will assist commanding and operations officers with criminal investigations in the area.

Based on dispatch records for the area, the Police Department anticipates nearly 5,000 calls for service annually. In order to serve the annexation area and maintain service levels in the quadrants that serve it, the Fort Wayne Police Department will add a total of eighteen (18) officers. These additional officers will ensure that police response will occur within a time that is consistent with the response time provided throughout the City of Fort Wayne. The Fort Wayne Police Department intends to hire twelve (12) officers in 2016 so that they will be ready to begin serving the annexation area immediately upon the effective date. An additional six (6) officers will be added to the department within one year of the effective date in order to fully serve the proposed annexation area. In addition to the police officers, the Records department will hire one (1) additional records technician and one (1) computer input employee. Personnel costs for the Police Department are estimated to be $1,690,000 and will be covered by the general fund using property and income taxes. With the addition of 18 officers, the Police Department will incur a one-time capital expense of $54,000 for uniforms. The Police Department will add eighteen (18) police cruisers to the fleet in 2018. While this is a capital expense of $720,000, it will be financed with a seven-year capital lease and absorbed as an annual expense of $55,000, beginning in 2018. The annual expense will be $111,000 in subsequent years. The annual operation and maintenance for those vehicles is estimated to be $66,518 and will be funded through the general fund with property and income taxes.

The proposed annexation will be incorporated into the Northeast and Northwest Quadrants. Districts serving the Northeast Quadrant will be adjusted so that District G will include the portion of the annexation area that is east of the St. Joseph River. With this and related adjustments to the Districts E and F, the number of patrol officers serving the Northeast Quadrant will increase by three; one for every shift in each rotation. Districts in the Northwest Quadrant will be adjusted and expanded to serve the annexation area. A new District D will include the area generally bordered by Interstate 69 on the west and the St Joseph River on the east. This district will be staffed by twelve officers across normal shifts and rotations. Districts A and B will be adjusted so that District A covers the area north of Wallen Rd. and west of the Interstate 69 and District B covers the area between Wallen Rd. and 930 West (Coliseum Blvd.). Three additional officers will be hired to serve District A in the Northwest Quadrant. Map 3a illustrates the proposed police districts that will serve the annexation area.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$774,000	$54,000	$111,000
Annual:	$1,756,518		$1,756,518

FIRE PROTECTION

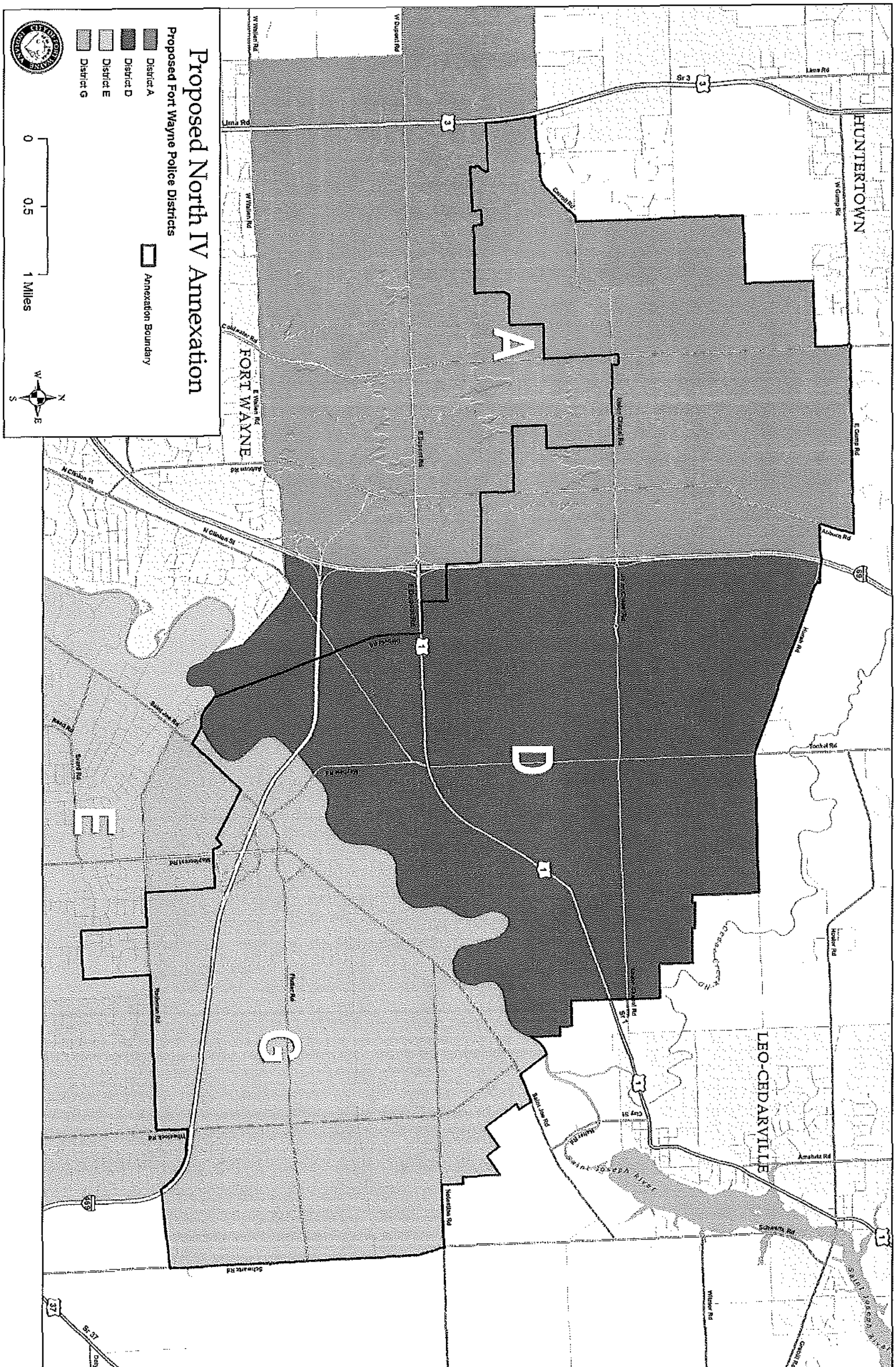
The Fort Wayne Fire Department (FWFD) will be responsible for providing fire protection services to the North IV Annexation area immediately upon annexation. The services provided include fire suppression, technical rescue, water rescue, hazardous materials response, fire prevention, inspection, EMS support, and public education.

In 2014, there were 866 calls for service in the annexation territory to which various Township fire service providers were dispatched. These incidents were concentrated in residential subdivisions and commercially developed areas within the North IV area. Using existing and trending development patterns as a guide, the Fort Wayne Fire Department has developed a plan to serve the area with resources deployed from existing stations in the City and near the annexation area as well as one additional station – Station 20 – that will be constructed north of Dupont Rd. and East of the U.S. Interstate 69. Station 20 will be constructed and operational by January 1, 2018. Following the effective date of the annexation and while Station 20 is being constructed, the FWFD will deploy Station 20 operations with Fort Wayne firefighters and equipment from a temporary location near the North IV annexation area. The City is exploring two options for a temporary location that will serve the annexation area while Station 20 is being built. One is the FWFD Station 16, located on Coldwater Rd. The second option is to lease the Cedar Canyons Fire and EMS station owned by the Northeast Fire Department. This station is located on Tonkel Rd. approximately three quarters of a mile north of the proposed North IV annexation area. The cost to lease this facility will be funded through the fire fund, which includes property and income tax revenue.

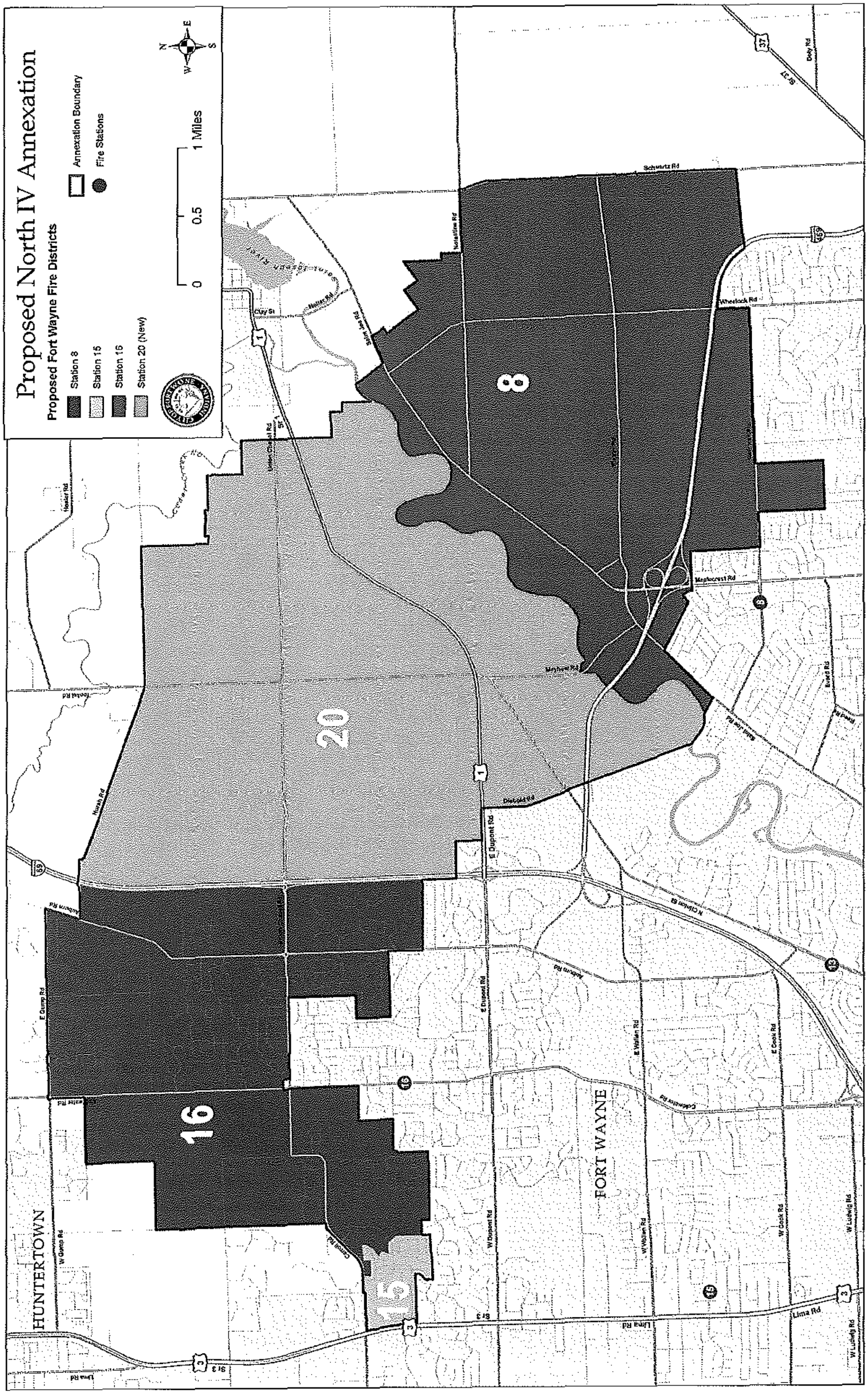
Station 20 will become the primary responder for an area that represents roughly one-third of the North IV annexation. While covering only one-third of the territory, Station 20 is expected to handle approximately half of the calls for service due to the concentration of development north and west of the Saint Joseph River. The remaining portions of North IV will be absorbed into the service territories of Stations 8, 15 and 16. Station 8 will provide primary response to the area east of the Saint Joseph River. Station 15 will expand its territory into the western portion of the North IV annexation area that is between Lima Rd., and Dunton Rd., and south of Carroll Rd. Station 16 will provide primary response to the area between Dunton Rd. and U.S. Interstate 69. Map 3b illustrates the approximate fire service areas within the North IV area. These service areas are intended to ensure that the North IV area is served by the Fort Wayne Fire Department in a manner that is similar to the services and response times delivered elsewhere in the City.

The cost to construct, furnish and equip a new fire station is estimated to be $2,365,000. These expenses will be financed with cash reserves and are presented here as capital expenses. In addition to building and equipping a fire station, the City will purchase one (1) additional apparatus which will be in service within the first year following the annexation. This apparatus is estimated to cost $420,000 and will be financed with property and income taxes as part of a seven-year capital lease. The North IV annexation will require twelve (12) firefighters and three (3) Lieutenants. The

Map 3a: North IV Annexation Area Proposed Police Districts



Map 3b: North IV Annexation Area Proposed Fire Districts



annual personnel costs are estimated to be $1,304,000. The annual operating cost associated with the new station is estimated to be $85,000. The capital and operational expenses associated with fire services will be funded through the fire fund, which includes property and income tax revenue.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$2,785,000	$2,200,000	$64,596
Annual:	$1,389,000		$1,389,000

EMERGENCY MEDICAL SERVICE (EMS)

Currently, the Three Rivers Ambulance Authority provides ambulance service for the City of Fort Wayne. Properties in the North IV Annexation area will receive full advanced life support ambulance service immediately following annexation.

A number of ambulances are stationed throughout the City, twenty-four hours a day. Upon receiving a request for service from the annexation area, the ambulance closest to the area will be dispatched to the annexation area. The Fort Wayne Fire Department is available to provide support for EMS incidents throughout the City. This support will be provided to the North IV annexation area from Fire Stations 8, 13, 15, 16 and a forthcoming Fire Station 20 which will be built within the proposed annexation territory. The operational costs associated with FWFD support on EMS runs will be covered by the Fire Department budget rather than user fees.
Emergency medical services provided by Three Rivers Ambulance Authority are financed by user fees. The fees for ambulance service are shown in Table 3a.

Table 3a: EMS Fees

SERVICE	FEE
Non-emergency transfers, scheduled 24 hours in advance – Priority 4	$1,108
Non-emergency transfers, unscheduled - Priority 3	$1,108
Advanced Life Support & Basic Life Support Emergency (Base) – Priorities 1, 2, & 6	$1,382
Emergency & Non-Emergency Mileage	$16.00 per mile
Response, no haul with supplies	$394
Neonates	$1,108
Long Distance Transport (LDT) - Priority 7	$1,108
Mutual Aid	$1,362

Source: Three Rivers Ambulance Authority 2016

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$0	$0	$0
Annual:	$0	$0	$0

ANIMAL CARE AND CONTROL

The Fort Wayne Department of Animal Care and Control will provide various services to the North IV Annexation area within one year after the effective date of the annexation. The services include, but are not limited to, the sheltering of stray animals, response to public animal complaints and emergencies (24-hour service seven days a week, 365 days a year), canvassing for unconfined strays, trap rental, pet adoption, administration of the State Health Codes, and a humane education program. These services will be provided in the same manner as in other areas within the City.

The Department of Animal Care and Control has projected a 5% increase in field service calls, 8% increase in animal intake and 1% increase in animal bite cases. These projections are based on the population increase and demographic profile of the area. In order to meet the increased service demand projected for the North IV annexation, Animal Care and Control will add one (1) Animal Control Officer, one (1) Animal Care Specialist, and one (1) Clerk-Dispatcher at an estimated annual pay of $46,900, $36,100 and $36,100 respectively. With benefits and other payroll expenses, the annual personnel cost is estimated to be $184,000.

The Animal Control Officer will need an additional vehicle and the department will need to have an additional live-stock trailer. The estimated cost for this equipment is $52,600 and $8,000 respectively. Both will be funded with property and income tax through a seven-year capital lease. The estimated annual operating cost is approximately $15,000 in addition to the personnel expense. This includes the costs to handle animals, calls for service, fuel and maintenance for the van. The annual personnel and operating expenses will be funded by the general fund.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$60,600	$0	$9,320
Annual:	$199,000	$0	$199,000

STREETS AND ROADS

The incorporation of the North IV Annexation area will add 121 miles of residential and arterial/collector streets to the City street system (87 miles of neighborhood streets, 17 miles of collector streets and 17 miles of arterial streets). The Fort Wayne Street Department will be responsible for the general maintenance of all public streets in the annexation area immediately after the annexation. General maintenance includes snow and ice removal, street sweeping, minor ditch maintenance, right-of-way mowing, leaf pick-up, guardrail repair, and surface maintenance.

The provision of these services to the annexation area will require 10 additional street maintenance employees and 1 supervisor. The estimated annual personnel costs are $671,061. In addition, equipment needed to serve the area includes four (4) Single Axle Dump trucks, two (2) Tandem Dump trucks, two (2) Two Ton Heavy Duty Dump trucks, one (1) Tractor w/mower deck, one (1) Sweeper, one (1) Leaf Vac, one (1) Boom Mower and one (1) Porta Patcher at a cost of $1,962,000. This equipment will be financed with a capital lease over a seven-year term. A storage facility will also be built in or near the proposed annexation are in order to meet service delivery needs in the annexation area. The cost estimate for this facility is $200,000 and construction is planned for completion by 2018.

The annual cost incurred by the City for gas, repairs and maintenance, materials consisting of stone, sand, salt, and asphalt, and miscellaneous supplies for the additional street equipment is estimated to be $675,000. The source of funding for street maintenance is the Street Department budget, which is funded through from the Motor Vehicle Highway (MVH) Fund.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$2,162,000	$200,000	$301,756
Annual:	$1,346,000	$0	$1,346,000

TRAFFIC OPERATIONS

The City's Traffic Engineering Department will assume responsibility for traffic control in the North IV annexation area immediately upon the effective date of the annexation. The department provides installation and maintenance of traffic control devices such as stoplights and control signs. The department can also provide surveys and investigations of traffic conditions. The department has three divisions: lighting, signs and signals.

The Lighting Division is responsible for installing and maintaining public roadway and sidewalk lighting throughout the city. The standard for the City of Fort Wayne is to light every intersection in order to improve public safety by increasing visibility for road users. The City anticipates the need for 115 additional lights to be installed within three years of the annexation effective date. The total cost for the street light installation is estimated to be $950,000 and the work will begin within the first year of the effective date. These capital costs will be funded predominantly with property and income taxes through the general fund. City residents may petition for additional lighting that exceeds City standards; this includes mid-block lighting, ornamental lighting or underground wiring per state statute. Residents who wish to have street lighting that exceeds City standards will be assessed for the cost of these installations.

In addition to installing new street lights to the City standard, crews from the Lighting Division will inventory existing street lighting with the goal to assume responsibility for billing from power companies for energy consumption. This process will begin immediately upon the annexation effective date. The inventory will also reveal substandard and non-working street lighting that will be repaired or replaced to meet electrical codes and City street lighting standards. The process of switching billing for lighting in the public right-of-way will include additional power separation between City and private assets; subdivision monuments, lighted signs and resident lighting will be removed from City lighting circuits. These private assets will be the responsibility of neighborhoods to pay electricity. The annual operation and maintenance costs associated with existing street lighting in the North IV annexation area is estimated to be $337,736, and will be funded with local property and income tax revenue through the general fund.

In order to meet the additional street lighting needs of the North IV annexation area, the Traffic Operations Department will hire one electrician and one locator at an estimated annual cost of $140,633. A bucket and pickup truck will also be needed for the additional work in the Annexation area. The estimated expense for these vehicles is $162,500 and will be funded through a seven-year capital lease. These personnel and capital and operating costs will be funded with income and property taxes through the general fund; the vehicles will be financed through a seven-year capital lease.

Traffic Operations Department manages a multi-year Street Lighting Maintenance contract that covers work throughout the City for which staff of the Lighting Division is not qualified. This contract will be expanded to accommodate the North IV annexation so as to be coordinated with the effective date. The portion of the contract that will be associated with the North IV annexation is estimated to have a $500,000 annual cost and will include the services of one power company lineman, one equipment operator, and one ground man. This cost also includes all the associated trucks and equipment for the crew annually. The costs associated with the Street Light Maintenance contract expansion will be funded with property and income taxes through the general fund.

The Sign Division is responsible for both roadway markings and signs within the annexed area. Staff will initially inventory the corridors using GPS system and will order prismatic sign faces which will be replaced in conjunction with Federal requirements. During this project, street name signs will be upgraded using upper and lower case letters on the signs. Metro street names will include hundred block numbers. Staff will repair or replace any damaged signs or posts to bring up to standards in the annexed area. Traffic engineering staff will review all speed limits and intersection controls and they will provide work orders for staff for upgrades required. School crossings, parking restrictions, handicap restrictions, railroad crossings and warning signs will be reviewed and recommendations will be sent to staff for work required. Additionally, staff will prepare a work program for all roadway markings in the annexed area. Starting in May of every year after the effective date of the annexation, all yellow and white painted lane lines will be painted on an annual basis. Other painted pavement markings including crosswalks, arrows, parking stalls, railroad crossings and stop bars will be painted as needed.

The Sign Division will need two additional technicians and a truck to handle the additional workload in the North IV annexation area. The personnel costs and annual operating costs are estimated to be $135,755 and $45,300, respectively. The truck is estimated to cost $50,000 and will be financed as part of a capital lease. These costs will be funded with Local Roads and Streets funds (LR&S).

The Signal Division is responsible for intersections with traffic signals in the annexed area. Currently, these signals are maintained by the Signal Division crews through a contract with Allen County. As such, the City will forego the annual contract revenue of $22,749 after the annexation is effective; however because of the existing arrangement with Allen County, the Signal Division will not need to add personnel or vehicles to get the work done. Immediately following the annexation, the City of Fort Wayne will assume responsibility for the annual power and maintenance costs associated with traffic signals in the North IV annexation area. Those costs are estimated to be $25,400 and $44,300 respectively and will be funded with Local Roads & Streets fund (LR&S).

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$1,162,500	$950,000	$32,683
Contract:	$500,000	$0	$500,000
Annual:	$1,229,124	$0	$729,124

TRANSPORTATION ENGINEERING SERVICES

Within one year after the effective date of the North IV annexation, Transportation Engineering Services (TES) will begin to provide engineering support and design services to improve public roadway infrastructure. These services are provided throughout the City as the need for improvement is determined by the City Engineer. Transportation Engineering Services will also provide a survey of the pavement condition as well as other infrastructure information.

A petition process for street and road improvements will be available to residents within the annexation area. The North IV annexation will add approximately 121 miles of public streets and roads to the transportation network for which the City is responsible; this addition consists of roughly 87 miles of local streets, and 34 miles of collector and arterial streets. There are also concrete streets, chip seal streets, and some unimproved gravel roads.

The increased workload associated with the North IV annexation area will require three (3) project coordinators, three (3) inspectors, and one (1) draftsperson. The annual personnel cost associated with the team are estimated to be $566,373, including payroll and benefit expenses. This additional street projects management team will also need six (6) pickup trucks at a cost of $180,000. This capital expense will be financed with a seven-year capital lease. The annual operating costs associated with the additional projects in the annexation area are estimated to be $25,800. The costs associated with TES will start being incurred six months following the effective date of the annexation and will be funded through the Motor Vehicle Highway fund (MVH).

Based on road condition surveys of the proposed annexation area, the Transportation Engineering Department anticipates the need to improve roadway conditions throughout the area. The Transportation Engineering Department anticipates costs that will exceed city wide averages in order to bring road conditions to City standards within a reasonable amount of time. Beginning in 2021, the City will resume road maintenance and improvement within the broader framework of long range transportation priorities. The costs for these capital improvements will be funded through the general fund with property and income taxes. The work will be coordinated by the City Engineer with project design and management support from TES. The schedule for these improvements follows:

Street Surface Improvements

YEAR	INVESTMENT AMOUNT
2017	$200,000
2018	$1,000,000
2019	$2,000,000
2020	$2,000,000

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$180,000	$0	$27,684
Improvements:	$5,200,000	$5,200,000	$0
Annual:	$592,173	$0	$592,173

TRANSPORTATION ADMINISTRATION

Transportation Administration provides permits and inspections for various construction activities including excavations and restorations of sidewalks, driveways, and utility cuts in the Right of Way. Permits are also issued for parades, block parties, assemblies, as well as barricade permits for traffic obstructions. This department is also responsible for responding to citizens' complaints as issued by the 311 Call Center. These services will begin immediately upon the effective date of annexation.

The sizeable annexation would require the addition of an inspector at an annual cost of $79,103. In addition, one inspector's vehicle, an SUV, would be required at a cost of $30,000. It is anticipated that the SUV will be financed with a 5 year equipment lease funded by property and income taxes through the general fund at an annual cost of $4,614. Annual gas and repairs expenses and additional departmental operating costs are estimated at $5,000.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$30,000	$0	$4,614
Annual:	$84,103	$0	$84,103

SOLID WASTE DISPOSAL

The Fort Wayne Solid Waste Department provides oversight and manages contracts for residential garbage and curbside recycling collections within the City of Fort Wayne. Currently, Republic Services, Inc. provides residential garbage (including yard waste), and recycling collection. The estimated increase in cost for these contracted services is $705,185. City trash collection occurs weekly and recycling collection is every other week. These services are paid for through a $9.95 per month garbage user fee per single-family household, and $19.90 for buildings with two (2) to four (4) units. Commercial and industrial buildings and institutions such as schools, churches, and non-profits, as well as residential buildings with more than four (4) units will not receive City Solid Waste services. All costs for Solid Waste services are based on user fees.

The Solid Waste Department also monitors the City Garbage ordinance including the investigation and cleanup of illegal dump sites. The Department also provides other programs including the City's "Great American Clean-Up," backyard composting, and assistance in neighborhood clean-up efforts as well as other numerous activities. These supplementary programs are supported through the Solid Waste Fund, which receives contributions/materials from hardware stores, non-profit organizations, and private donors. The Solid Waste Fund also supports the City-wide leaf pick-up service with an annual contribution of approximately $92,655 to the Street Department.

These services will be available to residents immediately upon the effective date of the annexation. The scheduled pickup day for these residents will be determined upon the following factors: equipment availability, contract(s) with the provider(s), and the adjacent areas that are already receiving services. One (1) part-time employee will be hired and one (1) pickup truck will be purchased to provide cart maintenance and customer service to this area. The annual personnel and operating costs will be funded through the Solid Waste Fund. A 96-gallon garbage cart and 96-gallon recycle cart will be provided to each household. These carts will cost the City $840,000. Together with the truck, they will be financed by a capital lease with the Solid Waste Fund.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$847,000	$0	$134,421
Annual:	$117,500	$0	$117,500
Contract:	$705,185	$0	$705,185
Revenue:	$954,222	$0	$954,222

WATER

City Utilities provides water service throughout the proposed North IV annexation area. This includes service to more than 56 subdivisions – or more than 6,000 homes, churches and businesses in the area. Immediately following annexation, customers of City Utilities will benefit from a 15% decrease in their water rate because the out-of-city surcharge will no longer be applied.

Fort Wayne's water utility has made significant investment in projects that ensure capacity to serve the entire North IV annexation area. Some of these projects have delivered two important benefits: they improved water service for current customers living in the City of Fort Wayne and in the proposed annexation area; and they provide the water utility with the ability to serve new customers. Water utility infrastructure is expanded as capacity allows and at the petition of property owners. Plans to expand services throughout the proposed annexation area are being and will continue to be developed. Capacity improvements are typically funded by City Utilities, Community Economic Development Income Tax (CEDIT) revenue, property owners, and/or private developers.

Property owners may petition the Board of Public Works for water main extensions to serve their property, which is the same manor the water service is extended to property within the current municipal limits. Costs for such improvements are the responsibility of the property owners. The Barrett Law financial assistance program is available to residents of the City of Fort Wayne.

In order to meet City of Fort Wayne standards for fire hydrant spacing in the North IV area, the City will install approximately 30 hydrants on existing City water lines within the first three years following the annexation effective date. Any and all future City water main extensions in the North IV area will meet City standards for fire hydrant spacing. The estimated cost for installing the hydrants is $150,000. The cost associated with hydrant installation will be funded by the Water Maintenance fund with water utility revenue.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$150,000	$150,000	$0
Annual:	$0	$0	$0

SANITARY SEWERS

City Utilities provides sanitary sewer service throughout the proposed North IV annexation area. More than 6,000 homes, churches and businesses are currently connected to the City Utilities sanitary sewer system. Immediately following annexation, customers of City Utilities will benefit from a 25% decrease in their sanitary sewer rate because the out-of-city surcharge will no longer be applied.

Fort Wayne's sanitary sewer utility has invested in projects within the City and throughout the North IV area that ensure sanitary sewer capacity to serve the entire annexation area. One example of such investment is the recent improvement to the Utility's wastewater treatment plant that increase quality and capacity of the service. Other examples include designing and installing lift stations and infrastructure that extends sanitary sewer service to new customers in the North IV area. Plans to continue service improvements and infrastructure extension are being developed. Installation of capital improvements may be paid through sanitary sewer utility revenue, private development funding, and new customer fees.

Property owners can submit a petition to the Board of Public Works requesting sanitary sewer service. This is the same manor that sanitary sewer service is extended within the current municipal limits. In this case, the City would manage the design and construction of the sewer.

Property owners could also undertake a sanitary sewer extension project through the private developer process by submitting sanitary sewer extension plans prepared and sealed by a Professional Engineer (P.E.) to City Utilities for review and approval. Once plans are approved, the property owners would hire a contractor to install the sewer.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$0	$0	$0
Annual:	$0	$0	$0

STORMWATER SEWERS

City Utilities will assume responsibility for operational maintenance of the municipal storm drainage system in the proposed North IV annexation area. The municipal storm drainage system is comprised of public storm sewers that meet City of Fort Wayne construction standards, and ditches that receive water from public storm sewers and public rights-of-way; excluding those that are County-regulated drains and ditches. Maintenance will begin within one year following the effective date of the annexation.

All residential customers of City Utilities are charged a Stormwater Utility Fee of one (1) Equivalent Residential Unit (ERU) per month. An ERU represents 2,500 square feet of impervious surface area (i.e. pavement, rooftop, etc.). All other customers are defined as non-residential and charged a multiple of ERU's per month corresponding to the amount of impervious surface on their property. The current Stormwater Utility Fee is $3.65 per ERU per month. City Utilities has forecast annual revenue of $500,000 from customers in the annexation area. The stormwater revenue will cover the maintenance and operations costs associated with the municipal storm drainage system for which City Utilities assumes responsibility.

Future improvements and expansion of the municipal storm drainage system in the annexation area may be implemented in response to requests or in coordination with other municipal infrastructure projects. These improvements are typically funded by City Utilities, CEDIT funds, Community Development Block Grant (CDBG) funds, property owner funds, and/or private development. Requests for capital improvements to the municipal storm drainage system should be made to City Utilities.

Any jurisdiction or authority the Allen County Surveyor holds over the storm drainage system in this area prior to annexation may remain in place after annexation; consequently, the surveyor's will remain responsible for maintaining and operating those components of the drainage system.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$0	$0	$0
Annual:	$0	$0	$0

PARKS AND RECREATION

Residents of the North IV Annexation area will have access to 2,805 acres of City parks with facilities that include swimming pools, playgrounds, splash pads, sports fields, picnic areas, golf courses, an open-air theater and ice skating rinks. Other Fort Wayne Parks recreational activities include athletic leagues, youth sports, senior citizen activities, special events, cultural arts, and instructional programs. The existing use of all city parks indicates that the addition of the new population from the annexation area will not overburden the parks.

The Salomon Farm and Shoaff parks are in relatively close proximity to the North IV annexation area and provide exceptional recreation and cultural opportunities for residents Fort Wayne. Salomon Farm is a 170-acre park featuring a working farm that preserves early 20th century farming methods and hosts festivals, day camps and special events that reflect the agricultural theme as well as a seasonal farmers' market. Shoaff is a 184.5 acre park nestled into a bend on the Saint Joseph River. The park offers two variations of golfing, several athletic fields, pavilions, a splash pad, playgrounds and multi-use paths and trails that loop around and through the park.

The Parks and Recreation Department is also responsible for managing the public street tree canopy throughout the City of Fort Wayne. Trees planted in the rights-of-way of public streets are the responsibility of urban foresters in the Parks Department. Due to the size of the area and the current pace of development activity, one (1) additional forester will be hired by the Parks Department to assist with the increased workload represented by the North IV Annexation area. Within one year following the annexation effective date, the Parks Department will complete a street tree inventory and develop a plan for planting additional trees and maintaining existing ones. Trees can be planted at the request of the homeowner. The cost to the homeowner per tree planted is $50.00. The City provides the balance of the cost of approximately $150.00 per tree. The street tree planting program is funded through the Parks Department budget, which is principally comprised of revenue from property tax, County Option Income Tax, and Excise taxes on autos and commercial vehicles.

Based on the development patterns and trends in the North IV area, the Parks Department anticipates the need to increase the budget for street tree maintenance and planting by $90,000 per year. Salary and benefits for the additional forester is estimated to be $80,000. These annual expenses will be funded with property and income taxes through the general fund. The forester will require a truck and equipment specific to the job; the costs of which will be $50,000 and will be financed with property and income taxes through a seven-year capital lease.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$50,000	$0	$7,915
Annual:	$170,000	$0	$170,000

NEIGHBORHOOD CODE ENFORCEMENT

Neighborhood Code Enforcement (NCE) is a service provided through the Community Development Division. The role of NCE is to enforce safe housing standards, the commercial building standards and the weed ordinance as established in the City Code. The Neighborhood Code Enforcement Department anticipates enforcement activity in the North IV annexation area that will require the addition of two enforcement officers and two seasonal weed inspectors. These four individuals will require vehicles, uniforms, computers and other equipment related to their work. The cost estimate for the vehicles and other equipment expense is $71,500. The vehicles will be financed with a seven-year capital lease funded with property and income taxes. The annual personnel costs are estimated to be $169,572. The NCE department will incur an additional annual expense of $10,000 for fuel and vehicle maintenance. These annual expenses will be funded by property and income taxes through the general fund.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$71,500	$0	$11,318
Annual:	$179,572	$0	$179,572

ADMINISTRATIVE SERVICES

All administrative functions of the City will be available to the North IV Annexation area immediately after the effective date of the annexation. These services include, but are not limited to, the Law Department, the City Plan Commission, the Mayor's Office, the Board of Public Works, the Metropolitan Human Relations Department, the City Clerk's office, the Board of Zoning Appeals, the Barrett Law process, and many others. General administration includes all of the regulatory and program functions of the various City departments. When the area is annexed, City departments will be notified and will expand their jurisdictional areas accordingly.

The costs of such services cannot be directly related to the size and population of an area. Therefore, this plan does not include cost estimates. Expansion of administrative functions occurs as necessary to support the entire City's needs. Funding comes from a variety of sources including the general fund and State and Federal Governments.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$0	$0	$0
Annual:	$0	$0	$0

LIABILITY FOR TOWNSHIP DEBT

According to the Indiana Department of Local Government Finance (DLGF), the Township Debt Service is still an obligation of the Township even though the City of Fort Wayne has annexed part of that Township. The DLGF will include a debt service rate for the Township that still includes the assessed valuation of the annexed area because those residents or property owners still have a responsibility for that debt that was incurred before the proposed annexation. It will be a rate on the Township side and not the responsibility of the City of Fort Wayne. The DLGF will use the annexed area's assessed valuation in calculating the debt service rate for the Township, and spread that over the taxpayer's bill of the annexed area. According to the Allen County Auditor's Office, Perry, Cedar Creek and Saint Joseph Townships have no debt.

Expenditures	Total	Not Financed	Annual and Financed Capital
Capital:	$0	$0	$0
Annual:	$0	$0	$0

SECTION FOUR

FISCAL IMPACTS ON TAX PAYERS AND TAXING UNITS

Section Four: Fiscal Impacts

Indiana's annexation statute IC 36-4-3 requires municipalities to describe the fiscal impact of annexation on taxpayers within the proposed annexation area and political subdivisions that are inside and outside of the proposed annexation area. This section of the fiscal plan presents estimated impacts in accordance with the statutory requirements.

PROPERTY TAX RATES

As a result of annexation, property in the territory will be taxed according to a rate that is adjusted to include the City of Fort Wayne rate and exclude any existing rates for services that will be assumed by the City after the annexation effective date. The following table describes the change in tax rates associated with the annexation.

Table 4a: Change in Tax Rate (per $100 in assessed value)

EXISTING TAXING DISTRICT AND RATE		TAXING DISTRICT AND RATE FOLLOWING ANNEXATION		CHANGE IN TAX RATE
Perry	2.1782	FW Perry	3.7016	1.5234
Cedar Creek	1.7086	FW Cedar Creek	3.197	1.4884
Saint Joseph	1.9021	FW Saint Joseph	3.3879	1.4858
Saint Joseph Transit	1.9651	FW Saint Joseph	3.3879	1.4228
Milan	1.757	FW Milan	3.2663	1.5093

* Source: Allen County Auditor 2015 Pay 2016 Tax Rate Chart

The principal factor influencing the change in tax rate is the addition of the Fort Wayne rate. The components of this rate are presented below and are the same for all affected townships.

Table 4b: Fort Wayne Taxing District Rate

FUND	TAX RATE
Corporation General	.7460
Fire/Police/Sanitary Pension	.0071
Fire	.5249
Park	.1951
Redevelopment General	.0087
Cum. Capital Development	.0493
Community Services Fund	.0001
TOTAL RATE	1.5312

* Source: Allen County Auditor 2015 Pay 2016

A secondary factor influencing a change in property tax rates as a result of the proposed North IV annexation is the potential for rates to increase in districts outside of the proposed annexation area that share taxing units that are within the annexation area. As a result, taxing unit rates have the potential to increase within and beyond the proposed annexation area. These effects will influence rates in the proposed North IV annexation area and some areas beyond the annexation area. With the exception of public school referendum rates, these increases are subject to the constitutionally mandated tax caps that deliver Circuit Breaker Credits to property owners. The forecast changes in tax rates across affected taxing units in Allen County are presented in table 4c.

Table 4c: Four Year Tax Rate Forecast

DISTRICT NAME	BASE YEAR TAX RATE	FY1 TAX RATE	FY2 TAX RATE	FY3 TAX RATE	FY4 TAX RATE
Annexation: Cedar Creek Township (13)	1.7086	3.1970	3.2460	3.2977	3.3431
Annexation: Perry Township (24)	2.1782	3.6386	3.6765	3.7171	3.7518
Annexation: St Joseph Township (28)	1.9021	3.3249	3.3792	3.4358	3.4857
Annexation: St. Joseph Township-Trans (77)	1.9651	3.3879	3.4437	3.5019	3.5532
Cedar Creek Township (13)	1.7086	1.7300	1.7454	1.7620	1.7761
Perry Township (24)	2.1782	2.1861	2.2313	2.2379	2.2420
St. Joseph Township (28)	1.9021	2.3207	2.5610	2.5999	2.6341
St. Joseph Township-Trans (77)	1.9651	2.3837	2.6255	2.6660	2.7016
Fort Wayne Adams Twp Ft Wayne	3.4127	3.4127	3.4692	3.5279	3.5800
Fort Wayne Adams Twp EACS (65)	3.3053	3.3053	3.3569	3.4113	3.4592
Fort Wayne Pleasant Twp (70)	3.3750	3.3750	3.4306	3.4885	3.5396
Fort Wayne St. Joseph Twp (75)	3.3879	3.3879	3.4437	3.5019	3.5532
Fort Wayne Washington Twp (80)	3.3722	3.3722	3.4278	3.4856	3.5367
Fort Wayne Wayne Twp (91-95)	3.5045	3.5045	3.5634	3.6247	3.6790
Fort Wayne Aboite Twp (59)	3.3157	3.3157	3.3657	3.4183	3.4644
Fort Wayne Wayne Fire Dist (96)	3.1522	3.1522	3.2022	3.2543	3.3003
Fort Wayne Adams Twp Nh-Park-Eac	3.3154	3.3154	3.3647	3.4166	3.4622
Fort Wayne Pleasant - Fire (71)	3.0700	3.0227	3.0694	3.1181	3.1609
Fort Wayne Perry	3.7016	3.7016	3.7410	3.7832	3.8193
Fort Wayne Milan	3.2663	3.2663	3.3169	3.3704	3.4172
Eel River Township (14)	2.1814	2.1893	2.2345	2.2412	2.2452
Eel River Huntertown	2.3694	2.3773	2.4227	2.4297	2.4337
Huntertown (42)	2.3662	2.3741	2.4195	2.4264	2.4305

CIRCUIT BREAKER CREDIT IMPACT

The changes in tax rates do not present a complete picture of the effect of annexation on taxpayers. While the rates increase by 70% to 87%, Circuit Breaker Credits significantly limit the increase experienced by taxpayers. Due to the application of tax caps that generate Circuit Breaker Credits for property owners, the change in tax rate does not translate directly to a change in tax bill. This is because assessed property value, tax caps and deductions combine to limit the actual increase of a tax bill. Property owners in the proposed North IV annexation area currently receive roughly $300,000 in Circuit Breaker Credits that ensure they pay no more than the capped amount associated with their property category. Annexation of the proposed North IV area will increase the Circuit Breaker Credits to more than $10 Million. Without the tax caps in place, the Fort Wayne tax rate applied to property in the annexation territory would increase tax revenue by $14 million. The Circuit Breaker Credits reduce this increase to approximately $4.4 million. This is the amount of additional tax revenue generated by applying the City of Fort Wayne tax rate to the property located in the proposed North IV annexation area. The following tables present the estimated impact of increases in tax rates on property owners in the North IV annexation area in one hundred thousand increments, starting at one hundred thousand dollars for each of the different categories of property established with the creation of the tax caps. The homestead projections assume standard and supplemental homestead deductions and the mortgage exemption.

Table 4d. Saint Joseph Township Tax Payer Impact

HOMESTEAD RESIDENTIAL GROSS ASSESSED VALUE	SAINT JOSEPH TOWNSHIP (TAX RATE 1.9021)	FORT WAYNE SAINT JOSEPH TOWNSHIP (TAX RATE 3.3879)
$100,000	$550	$980
$200,000	$1,641	$2,085
$300,000	$2,733	$3,142
$400,000	$3,825	$4,199
$500,000	$4,916	$5,255
NON-HOMESTEAD RESIDENTIAL GROSS ASSESSED VALUE		
$100,000	$1,806	$2,094
$200,000	$3,613	$4,188
$300,000	$5,419	$6,281
$400,000	$7,226	$8,375
$500,000	$8,032	$10,469
NON RESIDENTIAL GROSS ASSESSED VALUE		
$100,000	$1,806	$3,094
$200,000	$3,613	$6,188
$300,000	$5,419	$9,281
$400,000	$7,226	$12,375
$500,000	$8,032	$15,469

Table 4e. Perry Township Tax Payer Impact

HOMESTEAD RESIDENTIAL GROSS ASSESSED VALUE	PERRY TOWNSHIP (TAX RATE 2.1782)	FORT WAYNE PERRY TOWNSHIP (TAX RATE 3.7016)
$100,000	$630	$1,000
$200,000	$1,880	$2,000
$300,000	$3,000	$3,000
$400,000	$4,000	$4,000
$500,000	$5,000	$5,000
NON-HOMESTEAD RESIDENTIAL GROSS ASSESSED VALUE		
$100,000	$2,000	$2,000
$200,000	$4,000	$4,000
$300,000	$6,000	$6,000
$400,000	$8,000	$8,000
$500,000	$10,000	$10,000

Table 4e. Perry Township Tax Payer Impact cont.

NON RESIDENTIAL GROSS ASSESSED VALUE	PERRY TOWNSHIP (TAX RATE 2.1782)	FORT WAYNE PERRY TOWNSHIP (TAX RATE 3.7016)
$100,000	$2,087	$3,000
$200,000	$4,137	$6,000
$300,000	$6,206	$9,000
$400,000	$8,275	$12,000
$500,000	$10,343	$15,000

Table 4f. Cedar Creek Township Tax Payer Impact

HOMESTEAD RESIDENTIAL GROSS ASSESSED VALUE	CEDAR CREEK TOWNSHIP (TAX RATE 1.9021)	FORT WAYNE CEDAR CREEK TOWNSHIP (TAX RATE 3.3879)
$100,000	$494	$924
$200,000	$1,475	$2,000
$300,000	$2,455	$3,000
$400,000	$3,435	$4,000
$500,000	$4,416	$5,000
NON-HOMESTEAD RESIDENTIAL GROSS ASSESSED VALUE		
$100,000	$1,623	$2,000
$200,000	$3,245	$4,000
$300,000	$4,868	$6,000
$400,000	$6,491	$8,000
$500,000	$8,113	$10,000
NON RESIDENTIAL GROSS ASSESSED VALUE		
$100,000	$1,623	$3,000
$200,000	$3,245	$6,000
$300,000	$4,868	$9,000
$400,000	$6,491	$12,000
$500,000	$8,113	$15,000

The City of Fort Wayne anticipates an increase of $10.1 million in property tax revenue as a result of the proposed North IV annexation. Approximately $5.6 million will come from a redistribution of the Circuit Breaker Credit following the annexation. An additional $150,000 is associated with reduced township levies that result from eliminating taxing unit fund rates associated with services provided by the City.

The increase in Circuit Breaker Credits is a burden shared proportionately by all affected taxing units. As a result, the net levy will decline for most other units. The following paragraphs present an assessment of the fiscal impacts of the proposed North IV annexation on each taxing unit within the annexation area. These analyses take into account the estimated current population in the area as well as the amount of public roadways that will be incorporated into the City of Fort Wayne following the effective date. The analyses also assume that taxing units will continue to maximize their certified levies. A four-year forecast of taxing unit fund levies is presented in the appendix B. This forecast presents details of the changes in levy and Circuit Breaker Credit at the taxing unit fund level.

Allen County:

In 2016, Allen County's net levy is estimated to be $66.7 million and the Circuit Breaker Credit burden is $7 million. The annexation will increase the Circuit Breaker Credit burden to $8.6 million and reduce the net levy to $65.2 million. This represents an estimated loss in property tax revenue of $1.5 million. Following the effective date of the annexation, Allen County will be relieved of the responsibility to provide maintenance or management of public roadways. The county will also experience reductions in public safety and animal control obligations in the area as the City delivers these services. Due to the fact that Allen County and other taxing units in the County are presently at or very near the maximum levy possible, the property tax revenue impact is expected to be relatively static for the next five years.

In addition to the increased Circuit Breaker Credit burden, Allen County is forecast to lose an estimated $2.8 million in income tax revenue derived from COIT and CEDIT. Finally, Allen County will experience a reduction in revenue from the Highway fund, Local Roads and Streets fund, Vehicle Excise tax and the Surtax/Wheel tax. Together, these reductions represent approximately $1 million in reduced revenue. Forecasting changes in revenue derived from these sources is imprecise and such change is not likely to be related to the annexation, so for the purpose of this fiscal plan, the reduced revenue is expected to be relatively static for the next five years.

Perry Township:

In 2016, Perry Township's net property tax levy is estimated to be $70,000 and the Circuit Breaker Credit burden is $7,000. The annexation will increase the Circuit Breaker Credit burden to $17,000 and reduce the net levy to $60,000. This represents an estimated loss in property tax revenue of $10,000. Assuming that all taxing units continue to receive the maximum levy possible for their unit, the property tax revenue impact described here is expected to be relatively static for the next five years.

In addition to the increased Circuit Breaker Credit burden, Perry Township is forecast to lose an estimated $3,600 in income tax revenue derived from COIT and $920 in Vehicle Excise tax revenue. Forecasting changes in revenue derived from these sources is imprecise and such change is not likely to be related to the annexation, so for the purpose of this fiscal plan, the reduced revenue is expected to be relatively static for the next five years.

Northwest Fire Territory:

The Northwest Fire Territory maintains two special tax funds that are administered by the Perry Township Trustee. The Northwest Fire Territory provides professional fire and EMS service to unincorporated Perry and Eel River Townships and the town of Huntertown. In 2016, the Northwest Fire Territory net property tax levy is estimated to be $954,000 and the Circuit Breaker Credit burden is $22,000. The annexation will reduce the amount of assessed value in the Northwest Fire Territory taxing area and its maximum levy. While the extent of the levy decrease is not clear, a conservative estimate is $395,000 reduction in net levy. Since the net levy is reduced, the Circuit Breaker Credit burden will also be reduced by an estimated $12,000. The estimated loss in property tax revenue for the Northwest Fire Territory is nearly $400,000. Following the effective date of the annexation, the Northwest Fire Territory will be relieved of the responsibility to provide primary fire and emergency medical response service within the parts of Perry township that are inside City limits.

In addition to the increased Circuit Breaker Credit burden, the Northwest Fire Territory is forecast to lose an estimated $41,600 in Vehicle Excise tax revenue. Forecasting changes in revenue derived from these sources is imprecise and such change is not likely to be related to the annexation, so for the purpose of this fiscal plan, the reduced revenue is expected to be relatively static for the next five years.

Saint Joseph Township:

In 2016, Saint Joseph Township's net property tax levy is estimated to be $701,000 and the Circuit Breaker Credit burden is $83,000. The annexation will increase the Circuit Breaker Credit burden to $92,000 and reduce the net levy to $522,000. This represents an estimated loss in property tax revenue of $180,000. Following the effective date of the annexation, Saint Joseph Township will be relieved of the responsibility to provide fire and emergency medical response services in the portion of the township that is being annexed. Assuming that all taxing units continue to receive the maximum levy possible for their unit, the property tax revenue impact described here is expected to be relatively static for the next five years.

In addition to the increased Circuit Breaker Credit burden, Saint Joseph Township is forecast to lose an estimated $35,000 in Vehicle Excise tax revenue and $4,000 in income tax derived from COIT. Forecasting changes in revenue derived from these sources is imprecise and such change is not likely to be related to the annexation, so for the purpose of this fiscal plan, the reduced revenue is expected to be relatively static for the next five years.

Cedar Creek Township:

In 2016, Cedar Creek Township's net property tax levy is estimated to be $208,000 and there is no Circuit Breaker Credit burden. The annexation will increase the Circuit Breaker Credit burden to $2,300 and reduce the net levy to $144,000. This represents an estimated loss in property tax revenue of $63,000. Following the effective date of the annexation, Cedar Creek Township will be relieved of the responsibility to provide fire and emergency medical response services in the portion of the township that is being annexed. Assuming that all taxing units continue to receive the maximum levy possible for their unit, the property tax revenue impact described here is expected to be relatively static for the next five years.

In addition to the increased Circuit Breaker Credit burden, Cedar Creek Township is forecast to lose an estimated $8,000 in Vehicle Excise tax revenue and $1,000 in income tax derived from COIT. Forecasting changes in revenue derived from these sources is imprecise and such change is not likely to be related to the annexation, so for the purpose of this fiscal plan, the reduced revenue is expected to be relatively static for the next five years.

Northwest Allen County Schools:

In 2016, Northwest Allen County Schools' (NACS) net property tax levy is estimated to be $21.6 million and the Circuit Breaker Credit burden is nearly $1.8 million. The annexation will increase the Circuit Breaker Credit burden to $4.3 million and reduce the net levy to $19.2 million. This represents an estimated loss in property tax revenue of $2.5 million. NACS is also projected to lose approximately $230,000 in vehicle excise tax. Due to the fact that NACS is currently at the maximum possible levy, the property tax revenue impact is expected to persist for the next five years.

Local property tax revenue is directed to four funds of the NACS budget: debt service, capital projects, transportation and bus replacement. The property tax revenue reduction may impact one or all of these budget lines over the course of the five years following an annexation effective date. Public schools in Indiana have limited flexibility to absorb revenue loss; however taxpayers can, by a referendum process, approve capital and operating programs that are funded by a tax levied beyond the limits of the Circuit Breaker tax caps. It is beyond the scope of this fiscal plan to contemplate the specific measures that a taxing unit will take in response to reduced property tax revenue.

East Allen County Schools:

In 2016, East Allen County Schools' (EACS) net property tax levy is estimated to be $20.2 million and the Circuit Breaker Credit burden is $700,000. The annexation will increase the Circuit Breaker Credit burden to $1 million and reduce the net levy to $19.9 million. This represents an estimated loss in property tax revenue of $338,000. EACS is also projected to lose approximately $76,000 in Vehicle Excise tax. Due to the fact that EACS is currently at the maximum possible levy, the property tax revenue impact is expected to persist for the next five years.

Section Four: Fiscal Impacts

Local property tax revenue is primarily directed to five funds of the EACS budget; debt service, capital projects, pension debt, transportation and bus replacement. The property tax revenue reduction may impact one or all of these budget lines over the course of the five years following an annexation effective date. Public schools in Indiana have limited flexibility to absorb revenue loss; however taxpayers can, by a referendum process, approve capital and operating programs that are funded by a tax levied beyond the limits of the Circuit Breaker tax caps. It is beyond the scope of this fiscal plan to contemplate the specific measures that a taxing unit will take in response to reduced property tax revenue.

Fort Wayne Community Schools:

In 2016, Fort Wayne Community Schools' (FWCS) net property tax levy is estimated to be $60 million and the Circuit Breaker Credit burden is $7.3 million. The annexation will increase the Circuit Breaker Credit burden to $7.8 million and reduce the net levy to $59.4 million. This represents an estimated loss in property tax revenue of $346,000. FWCS is also projected to lose approximately $101,000 in Vehicle Excise tax. Due to the fact that FWCS is currently at the maximum possible levy, the property tax revenue impact is expected to persist for the next five years.

Local property tax revenue is directed to several funds of the FWCS budget; school referendum, debt service, capital projects, pension debt, racial balance, transportation and bus replacement. With the exception of the school referendum, the property tax revenue reduction may impact one or all of these budget lines over the course of the five years following an annexation effective date. Public schools in Indiana have limited flexibility to absorb revenue loss; however taxpayers can, by a referendum process, approve capital and operating programs that are funded by a tax levied beyond the limits of the Circuit Breaker tax caps. It is beyond the scope of this fiscal plan to contemplate the specific measures that a taxing unit will take in response to reduced property tax revenue.

Allen County Public Library:

In 2016, the Allen County Public Library's (ACPL) net property tax levy is estimated to be $25.1 million and the Circuit Breaker Credit burden is $2.6 million. The annexation will increase the Circuit Breaker Credit burden to $3.2 million and reduce the net levy to $24.5 million. This represents an estimated loss in property tax revenue of nearly $600,000. Assuming that all taxing units continue to receive the maximum levy possible for their unit, the property tax revenue impact described here is expected to be relatively static for the next five years.

In addition to the increased Circuit Breaker Credit burden, Cedar Creek Township is forecast to lose an estimated $75,000 in Vehicle Excise tax revenue and $161,000 in income tax derived from COIT. Forecasting changes in revenue derived from these sources is imprecise and such change is not likely to be related to the annexation, so for the purpose of this fiscal plan, the reduced revenue is expected to be relatively static for the next five years.

Fort Wayne-Allen County Airport:

In 2016, the Fort Wayne-Allen County Airport's net property tax levy is estimated to be $5.7 million and the Circuit Breaker Credit burden is $605,000. The annexation will increase the Circuit Breaker Credit burden to $736,000 and reduce the net levy to $5.6 million. This represents an estimated loss in property tax revenue of nearly $123,000. Assuming that all taxing units continue to receive the maximum levy possible for their unit, the property tax revenue impact described here is expected to be relatively static for the next five years.

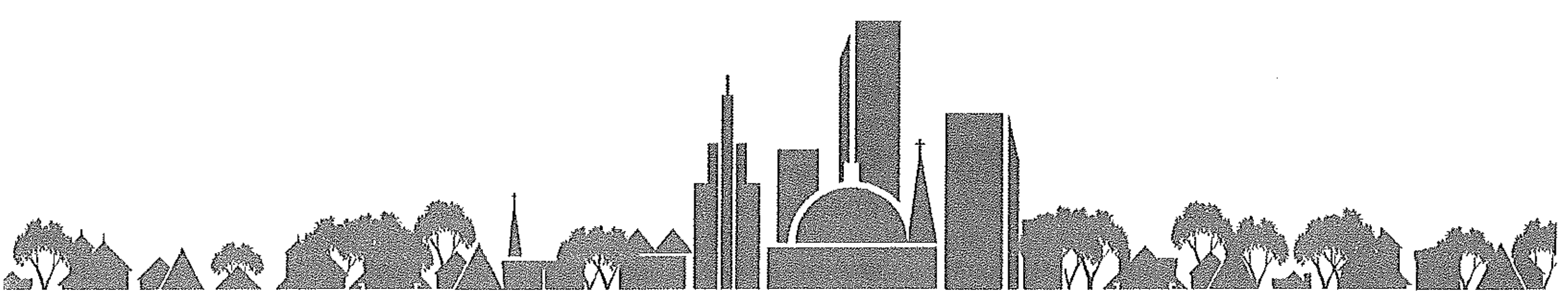
In addition to the increased Circuit Breaker Credit burden, the Fort Wayne-Allen County Airport is forecast to lose an estimated $17,000 in Vehicle Excise tax revenue and $36,000 in income tax derived from COIT. Forecasting changes in revenue derived from these sources is imprecise and such change is not likely to be related to the annexation, so for the purpose of this fiscal plan, the reduced revenue is expected to be relatively static for the next five years.

Fort Wayne Public Transportation:

In 2016, Fort Wayne Public Transportation, or Citilink, has a property tax levy of $4.8 million and a Circuit Breaker Credit burden of $800,000. Citilink will experience an increase in property tax revenue following the North IV annexation because its boundary is shared with the municipal boundary of Fort Wayne. Any increase in property tax levy must be requested by Citilink and approved by the Indiana Department of Local Government Finance. It is not clear how much of an increase might be requested or granted, but a reasonable estimate of the maximum increase in property tax revenue following the annexation is approximately $350,000. This will increase Citilink's total property tax levy to $5.3 million and their Circuit Breaker Credit burden to nearly $1 million.

SECTION FIVE

PLAN FOR HIRING GOVERNMENTAL EMPLOYEES DISPLACED BY ANNEXATION



Section Five: Plan for Hiring Governmental Employees

If any governmental employee is displaced as a result of annexation and makes an application with the City of Fort Wayne for employment within thirty days after displacement, such employee will be treated as if the employee were a City employee on "lay-off" status for purposes of hiring for any vacant position similar to the government position from which the individual was displaced.

SECTION SIX

MUNICIPAL FINANCIAL SUMMARY AND RECOMMENDATION

Section Six: Summary and Recommendation

The purpose of this section is to estimate the fiscal impact of the proposed North IV annexation on the City of Fort Wayne. These impacts are summarized in this section as are projected City revenues and expenditures related to the proposed North IV Annexation. This section provides a Five-year summary of the expenditures compared with the revenues for the years 2017 through 2021.

REVENUES

Property taxes are the main source of revenue to be received from the North IV Annexation Area. Property tax revenue is collected and disbursed in arrears, so the City will receive the first allocation related to the North IV annexation in June of the year following the first January 1 that the territory is incorporated into the City. For example, if the effective date of annexation is January 1, 2017, the City will receive a partial allocation of property tax revenue in June of 2018. Table 6a presents the forecast increase in revenue for the City related to the expanding property tax base.

Table 6a: Property Tax Revenue Estimate

FORT WAYNE FUNDS	FORT WAYNE NET LEVY	NORTH IV NET LEVY
General	$57,495,100	$4,940,100
Sanitary Officers pension	$547,200	$47,000
Community Services	$7,700	$700
Fire	$39,634,600	$3,476,200
Park	$14,898,600	$1,292,200
Cumulative Capital Development	$3,799,600	$362,500
Redevelopment General	$670,500	$57,600
Total	$117,053,300	$10,176,300

Due to increased population and public road miles, the City anticipates increased allocations from the County Option Income Tax (COIT), County Economic Development Income Tax (CEDIT), Public Safety Local Option Income Tax (LOIT), Auto Excise Tax, Motor Vehicle Highway (MVH) and Local Roads and Streets (LR&S). Table 6b presents the forecast increase in revenue for the City from these sources.

Table 6b: Other Revenue Services

FUND	AMOUNT BEFORE ANNEXATION	AMOUNT FOLLOWING ANNEXATION	INCREASE IN REVENUE
COIT	$16,600,000	$18,000,000	$1,400,000
CEDIT	$23,700,000	$25,400,000	$1,700,000
LOIT - Public Safety	$4,900,000	$5,500,000	$600,000
MVH	$9,300,000	$10,000,000	$700,000
LR&S	$2,600,000	$2,800,000	$200,000
Auto Excise Tax	$6,400,000	$7,200,000	$800,000
Wheel and Surtax	$3,700,000	$4,100,000	$400,000
Total	$67,200,000	$73,000,000	$5,800,000

EXPENDITURES

A detailed account of expenditures associated with providing public services to the North IV annexation area in a manner that is similar to the rest of the City is presented in Section Three: Municipal Services. Table 6c compares the costs that will be incurred by each department to the revenues generated by the annexation territory. Personnel and operating costs are ongoing annual expenses while capital costs are one-time expenditures. Since the needs of the annexation area must be treated equally with the needs of other similar areas in Fort Wayne, capital improvement projects, such as construction of streets, curbs, and sidewalks, must follow routine City procedures, which often require petitioning.

The five-year summary of expenditures against revenue shows that the City will have to cover approximately $9.4 million in capital and operating costs during the first year following annexation. By the third year the City has recovered its initial investment. The five year forecast of costs and revenue assumes a 3% annual growth in operating expenses and personnel and a conservative 1% growth in property tax revenue associated with continued development and rising assessed valuation. Patterns of growth in the area have delivered an average annual increase in assessed value of nearly 7% over the past four years.

Table 6c: Revenue and Expenditures (five year forecast)

NORTH IV CASH FLOW PROJECTION AMOUNTS IN MILLIONS OF DOLLARS	2017 ANNUAL	2018 ANNUAL	2019 ANNUAL	2020 ANNUAL	2021 ANNUAL
Incremental Revenue					
Property Tax	0.000	10.100	10.201	10.303	10.406
MVH	0.000	0.700	0.700	0.700	0.700
LR&S	0.000	0.200	0.200	0.200	0.200
Auto Excise	0.000	0.700	0.700	0.700	0.700
Wheel Tax and Surtax	0.000	0.400	0.400	0.400	0.400
COIT	0.000	1.000	1.000	1.000	1.000
CEDIT	0.000	1.700	1.700	1.700	1.700
LOIT	0.000	0.200	0.200	0.200	0.200
Garbage	0.919	1.011	1.021	1.032	1.042
Sub-Total Revenues	.0919	16.011	16.122	16.235	16.348
Incremental Expenditures					
Public Works					
Personnel	1.257	1.701	1.752	1.805	1.859
Operations	2.178	2.328	2.385	2.457	2.530
Vehicle Capital Lease	0.313	0.496	0.496	0.496	0.496
Fire					
Personnel	1.304	1.343	1.383	1.425	1.468
Operations	0.085	0.088	0.090	0.093	0.096
Vehicle Capital Lease	0.032	0.065	0.065	0.065	0.065
Police					
Personnel	1.683	1.733	1.785	1.839	1.894
Operations	0.090	0.093	0.095	0.098	0.101
Vehicle Capital Lease	0.000	0.055	0.111	0.111	0.111
Other					
Personnel and Operations	0.547	0.607	0.625	0.644	0.663
Vehicle Capital Lease	0.022	0.044	0.044	0.044	0.044
Sub-Total Capital Lease	7.511	8.553	8.832	9.076	9.326
Excess (Deficit) Revenue vs. Expenditures	(6.591)	7.458	7.290	7.159	7.022
Capital Expenditures					
Capital Excluding Roads and Vehicles	2.625	0.600	0.300	0.000	0.000
Capital Investments for Roads	0.200	1.038	2.076	2.076	2.076
Total Capital	2.825	1.638	2.376	2.076	2.076
Excess (Deficit) Revenues vs. Expenditures	(9.416)	5.820	4.915	5.083	4.946
Cumulative Cash	(9.416)	(3.596)	1.318	6.402	11.348

RECOMMENDATION

This fiscal plan shows that the North IV Annexation is in accordance with the applicable state statutes. Therefore, it is recommended that after passage of the annexation ordinance and its approval by the Mayor, this area should be annexed by the City of Fort Wayne on or before December 31, 2016.

APPENDIX

LEGAL DESCRIPTION

A Parcel of land located in parts of T32N, R12E, here known as Perry Township, parts of T32N, R13E, here known as Cedar Creek Township, and Parts of T31N, R13E, here known as St. Joseph Township, 2nd P.M., all within Allen County Indiana, more particularly described as follows:

BEGINNING, and following along intended existing City of Fort Wayne Corporation limits, in the Northwest corner of a property know as 1703 Carroll Road as found in document #207003535 in the Office of the Recorder, Allen County, Indiana, said corner lying on the southern Right-of-way of Carroll Road, and East right-of-way of Lima Road (State Road 3), and also being the Northeast corner of previous Carroll Road Annexation 02-06, thence Southwesterly along the eastern right-of-way of Lima Road (State Road 3) a distance of 6.49 feet to the Eastern boundary of Carroll Road Annexation and Eastern right-of-way of Lima Road; thence Southeasterly along eastern right-of-way to a point on the Southwest corner of Holly Ridge Section 1, Block C, as found in Allen County Recorder's office Plat Cabinet "B" Page 182 and said point also being on the Northern boundary of Previous 01-12 Winnsboro Pass Voluntary Annexation; thence East along Southern Boundary of Holly Ridge, Section 1, to the Northwest Corner of Windsor Woods, Section 5, Block J, said point also being the Northeast corner of 01-12 Winnsboro Pass Voluntary Annexation and Northwest corner of the North II Annexation 01-93; thence Easterly a distance of 669.7 feet to the Northeast corner of the S 1/2 of the SE 1/4 of the NW 1/4 of Section 32, Perry Township; thence Easterly 615.0 feet to the Northeast corner of Lot 164 of said Windsor Woods, Section 5; thence Southerly a distance of 125.00 feet, thence Southwesterly a distance of 130.0 feet, thence Southwesterly a distance of 165.0 feet, thence Southwesterly a distance of 130.0 feet to the Southeast corner of Lot 158, thence Southeasterly a distance of 60.0 feet to the Northeast corner of Lot 156, thence Southerly a distance of 140.0 feet to the Southeast corner of Lot 156 and being on the Northerly right-of-way of Winnsboro Pass; thence Southeasterly, on and along the arc of a regular curve to the right, tangent to the last course, having a radius of 229.86 feet, an arc distance of 11.29 feet; thence Southerly a distance of 50.0 feet to the Northeast corner of Lot 155 and, Southerly along the easterly boundary of Lot 155 to the North line of the SE 1/4 of Section 32, Perry Township, thence Easterly along the North line of the SE 1/4 of said Section 32 to the Northwest corner of Lot 10, Woodmont Oaks as found in Allen County Recorder's office Plat Book "43" Page 53-55; thence Easterly along the North boundary of Woodmont Oaks to the Westerly boundary of Woodmont, Section 3; thence Northerly along the Westerly boundary of Woodmont, Section 3 to the Northerly boundary of Woodmont, Section 3; thence Easterly along the Northern boundary of Woodmont, Section 3 to the Easterly boundary of Woodmont, Section 3; thence Southerly along the Easterly boundary of Woodmont, Section 3 to its intersection with the Northerly boundary of Woodmont, Section 5; thence Easterly along the North line of the SW 1/4 of Section 33, Perry Township and also being a portion of the Northerly boundary of Woodmont, Section 5 to the Northeast corner of the SW 1/4 of said Section 33 said point also being the Northwest corner of Eagle Lake, Section 3 thence Northerly along the west line of the NE 1/4 of said Section 33 a distance 1129.45 feet; thence Northeasterly along west boundary of Eagle Lake, Section 5, and it prolongation to the Northern right-of-way of Badiac Road; Said Northern right-of-way also being the Northern boundary of previous North II 01-93 Annexation to the City of Fort Wayne. Thence Easterly along said North annexation line to its intersection with the prolongation of Western boundary of Valley Place; thence Northerly along the Westerly boundary of Valley Place to the Northerly boundary of Valley Place; thence Easterly along the Northerly boundary of Valley Place and said Northerly boundary line extended Easterly to the Westerly right-of-way of Coldwater Road; thence Northerly along the Westerly right-of-way of Coldwater Road to the to a point on the Southerly right-of-way of Union Chapel Road and the Southwest corner of Sedation Dentistry Voluntary Annexation 02-12. From said point, thence North 01 degrees 33 minutes 40 seconds West a distance of 25.00 feet; thence South 88 degrees 51 minutes 21 seconds West, a distance of 20.00 feet to a point on the extended West right-of-way of Coldwater Road; thence North 01 degrees 33 minutes 40 seconds West along said west right-of-way line, a distance of 242.15 feet; thence North 88 degrees 26 minutes 20 seconds East, a distance of 60.00 feet to centerline of Coldwater Road; thence continuing North 88 degrees 26 minutes 20 seconds East, a distance of 290.78 feet; thence South 40 degrees 12 minutes 25 seconds East, a distance of 55.81 feet to a point of curve to the right having a radius of 100.00 feet; thence along said curve having an arc length of 23.71 feet and subtended by a chord of 23.66 feet bearing South 33 degrees 24 minutes 49 seconds East to a point of compound curve to the right having a radius of 50.00feet; thence southerly along the arc, a distance of 33.65 feet and subtended by a chord of 33.01 feet bearing South 07 degrees 20 minutes 34 seconds East; thence South 11 degrees 56 minutes 05 seconds West, a distance of 38.48 feet to a point of curve to the left having a radius of 70.00 feet; thence along said curve having an arc length of 16.49 feet and subtended by a chord of 16.45 feet bearing South 05 degrees 11 minutes 13 seconds West; thence South 01 degrees 33 minutes 40 seconds East, a distance of 20.29 feet to a point of curve to the right having a radius of 30.00 feet; thence along said curve having an arc length of 14.77 feet and subtended by a chord of 14.62 feet bearing South 12 degrees 32 minutes 24 seconds West to a point on the Northerly right-of-way line of Union Chapel Road as described in Document Number 202066729; thence South 01 degrees 08 minutes 39 seconds East, a distance of 76.22 feet to a point on the Southerly right-of-way line of Union Chapel Road; Said point being the Southeast corner of Sedation Dentistry Voluntary Annexation 02-12 and lying along North boundary of North II Annexation 01-93; thence Easterly along the Southerly right-of-way of Union Chapel Road to its intersection with the Easterly boundary of Burning Tree Section 1 extended Northerly; thence Southerly along the Easterly boundary of Burning Tree, Section 1 extended Northerly, and Burning Tree, Section 2 to the Southerly boundary of Burning Tree, Section 2; thence Westerly along the Southerly boundary of Burning Tree, Section 2 to the Easterly boundary of Pine Valley Country Club, First Addition; thence Southerly along the Easterly boundary of Pine Valley Country Club, First Addition and the Easterly boundary of Pine Valley Country Club, Second Addition to the Northerly boundary of Pine Valley Country Club, Second Addition; thence Easterly along the northerly boundary of Pine Valley Country Club, Second Addition, and the Northerly boundary of Pine Valley Country Club, Eighth Addition and the Northerly boundary of Pine Valley Country Club, Ninth Addition to the Westerly right-of-way of Auburn Road; thence Southerly along the Westerly right-of-way of Auburn Road to its intersection with the Northerly boundary of Northway Gardens Addition extended Westerly; thence Easterly along the northerly boundary of Northway Gardens Addition to the Westerly right-of-way of Interstate No. 69 (State Highway I Project No; 69-5) ; thence Southerly along the Westerly right-of-way-of Interstate No. 69 to the North line of the S 1/2 of the SE 1/4 of Section 35, Perry Township; thence Easterly along the North line of the S 1/2 of the SE 1/4 of said Section 35 to the Western right-of-way of Parkview Plaza Drive; thence Southerly along said Parkview Plaza Drive right-of-way to its projected intersection with the Northern right-of-way of East Dupont Road (State Road 1) also being the existing City Limits line as established by previous Annexation Ordinance X-03-95 North III; thence Easterly, along the Northerly right-of-way of East Dupont Road (State Road 1) and continuing on the Annexation Ordinance X-03-95 North III Northern boundary to its intersection with the Western right-of-way of Diebold Road; thence Southerly and Southeasterly along said Westerly right-of-way of Diebold Road and its Westerly prolongation of the Diebold Road right-of-way line to its intersection with the centerline of N. Clinton Street (Leo Road); thence Northeasterly along said centerline of N. Clinton Street (Leo Road)-to a point 2610.3 feet Northeasterly from the intersection of the West line of Bouries Reserve with the centerline of N. Clinton St. (Leo Road); thence Southeasterly along the West line of the West 1/2 of the East 1/2 of Bourie's Reserve and the existing City Limits line as established by previous Annexation Ordinance X-03-95 North III to the centerline of the St. Joseph River and the existing City Limits line as established by Annexation Ordinance X-01-89 Northeast Phase III as on file in the office of the City Clerk of Fort Wayne; thence upstream on and along the thread of the St. Joseph River, to its intersection with the Northwesterly prolongation of the North line of Lot F in Fisher's Suburban Addition Amended as recorded in Plat Book 17 A, Page 132; thence Southeasterly on and along the Northerly line of Lots F and G in said Addition to the Westerly right-of-way line of St. Joe Road; thence Northeasterly on and along said Westerly right-of-way line of St. Joe Road to its intersection with the Northwesterly prolongation of the North line of Sunnybrook Acres, Section 5 as recorded in Plat Book 24, Pages 127-128 in the Office of the Recorder, Allen County, Indiana; thence Southeasterly on and along said prolongation and said North line of Sunnybrook Acres Section 5 to the Northwesterly line of Concord Hill, Section 2 Amended as recorded in Plat Book 42, Pages 40 thru 45 in the Office of the Recorder of Allen County; thence Northeasterly to the North corner of Lot 134 Concord Hill, Section 2; thence on and along the Eastern lines of Lots 134, 133, and 132 Concord Hill, Section 2 to the Northwest corner of Lot 108 in Concord Hill Section 2; thence easterly on and along the North line of said Lot 108 and its prolongation to the Northwest corner of Lot 164 Tanbark Trails Section 3 as recorded in Plat Book 43, Pages 8 -12 in the Office of the Recorder, Allen County, Indiana; thence Easterly on and along the North line of said Tanbark Trails Section 3 to the Northeast corner of said addition; thence Southerly on and long the East line of said Tanbark Trails section 3 and the East line of Tanbark Trails Section 1 as recorded in Plat Book 42, Pages 4 thru 8 in the Office of the Recorder Allen County, Indiana and its South prolongation to the South right-of-way line of Rothman Road; thence Easterly on and along said South right-of-way line of Rothman Road to the East line of the Northwest one-quarter (1/4) of Section 15, St. Joseph Township; thence Southerly on and along said East line of the Northwest one-quarter (1/4) Section 15, St. Joseph Township, to the South line of said Northwest one-quarter (1/4) also being the platted South line of Hillsboro Section I as recorded in Plat Book 40, Pages 51 thru 55 in the Office of the Recorder, Allen County, Indiana; thence East along the North line of the Southeast one-quarter (1/4) Section 15, St. Joseph Township, a platted distance of 1284.14 feet, being also the North Line of Lexington Heights Add. Section C and Wedgewood Place, Section 2 (Plat Cabinet A, page 186, Office of the Allen County Recorder) and also being the northeast corner of the W 1/2 of the SE 1/4 of said section 15; thence Easterly along the North line of the SE 1/4 of said section a distance of 574.72, feet more or less, to the SW corner of a property commonly known as 6641 Hazelett Rd and as recorded in Document #203049355 in the Office of the Recorder Allen County, Indiana; thence Northerly along a line parallel with the West line of the NE 1/4 of said section 15 to its intersection with the North right-of-way of the Rothman

Road; thence Easterly along the North right-of-way of the Rothman Road to its intersection with the west right-of-way of the Wheelock Road; thence Northerly along the west right-of-way of Wheelock Road to its intersection with the Southerly right-of-way of Interstate I-469 (Indiana State Highway F-Project No. 170-2 (002) R/W); thence Easterly, Southeasterly, Southerly, and Southeasterly along the Southern right-of-way of Interstate I-469 to its intersection with the South Line of Section 12, St. Joseph Township; Thus departing from existing City of Fort Wayne Corporation Limits: Thence East along the South Line of Section 12 St. Joseph Township, to its intersection with the centerline of Schwartz Road; thence North along centerline to its intersection with projection of the southern line of a property more commonly known as 7510 Swartz Road and as found in Document #2008046060 in the Office of the Recorder, Allen County, Indiana; thence East to the Eastern right-of-way of Schwartz Road ; thence North along said Eastern right-of-way to the S W corner of a property more commonly known as 10056 Schwartz Road and Found in Document #2008027066 in the Office of the Recorder, Allen County, Indiana; thence Northwest to and along eastern right-of-way of improved Schwartz Road to its projected intersection with the Northern right-of-way of Notestine Road; thence West along the Northern right-of-way of Notestine Road to the East line of a property known as 10025 Notestine Road as found in Document #990069448 in the Office of the Recorder, Allen County, Indiana; thence North along said East Line and West along North Line of above mentioned property to the East Line of Section 33, St. Joseph Township; thence north along the East line of Section 33, said Line also being the East lines of Cedar Lake, Section 1 as found in Plat Cabinet "B", Page 191, and Section 2 as found in Plat Cabinet "E", Page 41, in the Office of the Recorder Allen County, Indiana, to the Northeast corner of Cedar Lake, Section 2; thence Southwesterly along the Northwest boundary of Cedar Lake, Section 2 to the Northeast corner of a property known as 10516 Wheelock Road and found in Document #930017486 in the Office of the Recorder Allen County, Indiana; thence Northwest and Southwest along boundary of said property to the Southeast corner of a property known as 10810 Meteah Trail and found in Document #201007671 in the Office of the Recorder Allen County, Indiana; thence Northwest along Eastern boundary of said property and along Eastern boundary of property known as 11322 St. Joe Road and found in Document #920045542 in the Office of the Recorder Allen County, Indiana, to its intersection with the Southeastern boundary of a property known as 11334 St. Joe Road and found in Document #207008782 in the Office of the Recorder Allen County, Indiana; thence Northeast and Northwest along boundary of said property to its projected intersection with the Northern right-of-way of St. Joe Road; thence heading Southwest along Northern right-of-way of St. Joe Road to its intersection with the Eastern boundary of a property known as 11221 St. Joe Road and found in Document #850002389 in the Office of the Recorder Allen County, Indiana; thence Northwest along said Eastern Boundary to its projected intersection with the Southern boundary of a property known as 8545 Popp Road and found in Document #2014062932 in the Office of the Recorder Allen County, Indiana; thence Southwesterly along Southern boundary and along North bank of St. Joseph to its intersection with the East line of the NW 1/4 of Section 32, Cedar Creek Township; Thence North along East Line of the NW 1/4 to its intersection with, or intersection with the projection of, the Northern right-of-way of Popp Road; thence westerly along North right-of-way of Popp Road to the Eastern boundary of a property known as 8407 Popp Road and found in Document #2008002325 in the Office of the Recorder Allen County, Indiana; thence North along Eastern boundary of said property and West along Northern Boundary of said property; thence continuing west along norther boundaries of the following three properties: 8331 Popp Road and found in Document #940037634 in the Office of the Recorder Allen County, Indiana, 8309 Popp Road and found in Document #890041802 in the Office of the Recorder Allen County, Indiana, and 8201 Popp Road and found in Document #720008697 in the Office of the Recorder Allen County, Indiana to the West line of the East 1/2 of the SE 1/4 Section 29, Cedar Creek Township; thence North along said west line to the South line of the NE 1/4 of Section 29, Cedar Creek Township; thence North along the West line of the East half of the NE 1/4 to the North 1/4 corner of the NE 1/4 of Section 29, Cedar Creek Township; thence west along the North line of the SW 1/4 of the NE 1/4 section 29, Cedar Creek Township to the East right-of-way of Hardisty Road; thence North along Eastern right-of-way of Hardisty Road until it intersects with the West Line of the NE 1/4 of Section 29; thence North along said West line to the North Line of Section 29; thence West along North line of Section 29, Cedar Creek Township, to the SE corner of the SE 1/4 of the SE 1/4 of Section 20, Cedar Creek Township; thence North on the East line of the SW 1/4 of the SW 1/4 of Section 20, a distance of 108.28 feet; thence West to the Northwest corner of a property known as 13230 Puff Road and found in Document #2013020783 in the Office of the Recorder Allen County, Indiana; thence south a distance of 130.22 feet; thence Northwesterly along Northern property Lines to the Eastern right-of-way of Puff Road; thence North on and along the East right-of-way of Puff Road, to its projected intersection with the Northern right-of-way of Hursh Road; Thence West along Northern right-of-way of Hursh Road to its intersection with Tonkel Road (State Route 427); thence continuing Northwesterly along the North right-of-way of Hursh Road, to a property on the West line of the NE 1/4 of the NE 1/4 of Section 23 of Perry Township, found in Document #206065991 in the Office of the Recorder Allen County, Indiana; Thence North along East boundary of said property and Northwest along Northern Boundary, to the 1/4 Section Line of the NW 1/4 of Section 23, Perry Township; thence North along 1/4 Section line to the North Line of Section 23, Perry Township; thence West along 1/4 Section Line to its intersection with the Northern right-of-way of Hursh Road; thence continuing Westerly along Northern right-of-way to the Eastern right-of-way of Auburn Road; thence North along the Eastern right-of-way of Auburn Road to its projected intersection with the Northern right-of-way of East Gump Road; thence West along the Northern right-of-way of East Gump Road to the intersection with Coldwater Road (State Route 327) and including right-of-way of entire intersection; thence South along the Western right-of-way of Coldwater Road (State Route 327) to the South Line of Section 16, Perry Township; thence West along South line of Section 16 to the Northwest corner of the NE 1/4 of Section 21, Perry Township; thence South along the West line the NE 1/4 of section 21 to the Southwest Corner of the NE 1/4, Section 21; thence West along the North Line of the SE 1/4 Section 21, Perry Township, to the projected intersection with the West right-of-way of Dunton Road; thence South along the Western right-of-way of Dunton Road to its intersection with the North right-of-way of Hathaway Road; thence Southeast to the Southeast Corner of Section 21, Perry Township; thence South along the West Line of Section 28, Perry Township to the Northern right-of-way of Carroll Road (Deed Record 206040087); thence Southwest and West along the Northern right-of-way of Carroll Road to the East line of the SE 1/4 of Section 29, in Perry Township; thence South to the Southern right-of-way of Carroll Road ; thence West along Southern right-of-way of Carroll Road, to the POINT OF BEGINNING. Containing 14,600 acres, more or less.

TAXING UNIT NET LEVY FORECAST

Unit Net Levy (Values in thousands)	Impact of Fort Wayne Annexation Year 1						
	FY1 Baseline		FY1 Annexation		FY1 Change		
Name	Certified Levy	Net Levy	Certified Levy	Net Levy	Certified Levy	Circuit Breaker	Net Levy
Allen County	73,754	66,707	73,754	65,184	0	1,523	(1,523)
Aboite Township	641	609	641	608	0	1	(1)
Adams Township	629	587	629	586	0	1	(1)
Cedar Creek Township	208	208	187	185	(20)	2	(23)
Perry Township	987	961	647	621	(340)	0	(340)
Saint Joseph Township	782	699	765	668	(17)	14	(31)
Wayne Township	3,253	2,753	3,253	2,747	0	6	(6)
Fort Wayne	125,689	106,913	140,263	117,036	14,575	4,452	10,123
New Haven	6,472	5,959	6,472	5,949	0	10	(10)
Huntertown	334	324	334	324	0	1	(1)
Southwest Allen County School	24,170	22,173	24,170	22,128	0	45	(45)
Northwest Allen County School	23,461	21,648	23,461	19,224	0	2,424	(2,424)
Fort Wayne Community School	67,227	59,901	67,227	59,442	0	459	(459)
East Allen County School	20,836	20,136	20,836	19,795	0	341	(341)
Allen County Public Library	27,724	25,075	27,724	24,503	0	573	(573)
Fort Wayne Public Transit	5,599	4,800	5,599	4,785	0	15	(15)
Fort Wayne Allen County Airport	6,334	5,729	6,334	5,598	0	131	(131)

Unit Net Levy (Values in thousands)	Impact of Fort Wayne Annexation Year 2						
	FY1 Baseline		FY1 Annexation		FY1 Change		
Name	Certified Levy	Net Levy	Certified Levy	Net Levy	Certified Levy	Circuit Breaker	Net Levy
Allen County	76,164	68,252	76,164	66,599	0	1,652	(1,652)
Aboite Township	661	626	661	625	0	1	(1)
Adams Township	629	587	629	586	0	1	(1)
Cedar Creek Township	214	214	194	191	(21)	3	(23)
Perry Township	1,016	990	666	640	(350)	10	(340)
Saint Joseph Township	809	717	792	677	(17)	22	(39)
Wayne Township	3,370	2.812	3,370	2,806	0	5	(5)
Fort Wayne	130,115	108,930	145,205	119,259	15,090	4,761	10,329
New Haven	6,671	6,107	6,6,71	6,096	0	11	(11)
Huntertown	340	330	340	327	0	3	(3)
Southwest Allen County School	24,531	22,370	24,531	22,325	0	45	(45)
Northwest Allen County School	23,686	21,768	23,686	19,208	0	2,560	(2,560)
Fort Wayne Community School	68,391	60,157	68,391	59,665	0	493	(493)
East Allen County School	21,216	20,456	21,216	20,088	0	368	(368)
Allen County Public Library	28,503	25,541	28,503	24,923	0	618	(618)
Fort Wayne Public Transit	5,800	4,899	5,800	4,884	0	15	(15)
Fort Wayne Allen County Airport	6,484	5,812	6,484	5,671	0	140	(140)

Unit Net Levy (Values in thousands)	Impact of Fort Wayne Annexation Year 3						
	FY1 Baseline		FY1 Annexation		FY1 Change		
Name	Certified Levy	Net Levy	Certified Levy	Net Levy	Certified Levy	Circuit Breaker	Net Levy
Allen County	78,800	69,946	78,800	68,183	0	1,764	(1,764)
Aboite Township	684	645	684	644	0	1	(1)
Adams Township	676	624	676	623	0	1	(1)
Cedar Creek Township	222	221	201	198	(21)	3	(24)
Perry Township	1,046	1,020	686	660	(360)	10	(350)
Saint Joseph Township	870	735	822	693	(17)	25	(42)
Wayne Township	3,498	2,877	3,498	2,871	0	6	(6)
Fort Wayne	134,958	111,163	150,612	121,712	15,654	5,104	10,549
New Haven	6,889	6,268	6,889	6,253	0	15	(15)
Huntertown	346	335	346	333	0	3	(3)
Southwest Allen County School	24,923	22,592	24,923	22,547	0	45	(45)
Northwest Allen County School	23,929	21,894	23,929	19,258	0	2,636	(2,636)
Fort Wayne Community School	69,679	60,486	69,679	59,960	0	527	(526)
East Allen County School	21,628	20,801	21,628	20,402	0	398	(398)
Allen County Public Library	29,354	26,056	29,354	25,399	0	657	(657)
Fort Wayne Public Transit	6,021	5,008	6,021	4,992	0	16	(16)
Fort Wayne Allen County Airport	6,649	5,903	6,649	5,754	0	149	(149)

Unit Net Levy (Values in thousands)	Impact of Fort Wayne Annexation Year 4						
	FY1 Baseline		FY1 Annexation		FY1 Change		
Name	Certified Levy	Net Levy	Certified Levy	Net Levy	Certified Levy	Circuit Breaker	Net Levy
Allen County	81,324	71,569	81,324	69,702	0	1,867	(1,867)
Aboite Township	705	662	705	662	0	1	(1)
Adams Township	700	641	700	640	0	1	(1)
Cedar Creek Township	229	228	207	204	(21)	3	(25)
Perry Township	1,077	1,050	707	780	(370)	11	(359)
Saint Joseph Township	869	754	851	709	(18)	27	(45)
Wayne Township	3,621	2,938	3,621	2,933	0	6	(6)
Fort Wayne	139,592	113,319	155,785	124,090	16,193	5,423	10,770
New Haven	7,097	6,393	7,097	6,375	0	18	(18)
Huntertown	352	341	352	338	0	3	(3)
Southwest Allen County School	25,306	22,820	25,306	22,775	0	45	(45)
Northwest Allen County School	24,165	22,029	24,165	19,324	0	2,705	(2,705)
Fort Wayne Community School	70,925	60,835	70,925	60,279	0	556	(556)
East Allen County School	22,031	21,122	22,031	20,697	0	425	(425)
Allen County Public Library	30,168	26,550	30,168	25,857	0	692	(692)
Fort Wayne Public Transit	6,231	5,111	6,231	5,095	0	16	(16)
Fort Wayne Allen County Airport	6,807	5,991	6,807	5,835	0	156	(156)