

RESOLUTION NO. 22-261

**A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF
WOODBURN, INDIANA ADOPTING A WRITTEN FISCAL PLAN AND
DEFINITE POLICY FOR THE ANNEXATION OF CERTAIN
TERRITORY CONTIGUOUS TO THE CITY OF WOODBURN, INDIANA**

WHEREAS, on April 4, 2022, the Common Council of the City of Woodburn (the "Common Council") was presented with a certain Petition for Annexation into the City of Woodburn, Indiana (the "Petition"), executed by one hundred percent (100%) of the owners of certain parcels of real property contiguous to but outside the corporate boundaries of the City of Woodburn (the "City"), the legal description of which is attached hereto as Exhibit "A" and a map of said parcels being attached hereto as Exhibit "B" (the "Annexation Area"); and

WHEREAS, pursuant to the Petition, the property owners voluntarily petitioned for the annexation of the Annexation Area, together with any adjacent right of way, if any, into the City; and

WHEREAS, in accordance with the Petition, the City desires to annex the Annexation Area into the corporate boundaries of the City, said annexation being of benefit and use for the City; and

WHEREAS, Indiana Code §36-4-3-3.1 requires that the Common Council develop and adopt by resolution a written fiscal plan and establish a definite policy for the provision of services to the Annexation Area that meets the requirements set forth in I.C. §36-4-3-13; and

WHEREAS, the City has developed the fiscal plan (the "Fiscal Plan") and established a definite policy for the provision of services to the Annexation Area, which Fiscal Plan is attached hereto as Exhibit "C"; and

WHEREAS, the Fiscal Plan complies with the requirements of Indiana law in that it shows: (i) the cost estimates of planned services to be furnished to the Annexation Area, itemized for each municipal department or agency; (ii) the method or methods of financing the planned services, together with an explanation of how specific and detailed expenses will be funded, indicating the taxes, grants and other funding to be used; and (iii) the plan for the organization and extension of services, detailing the specific services that will be provided and the dates the services will begin; and

WHEREAS, the Fiscal Plan complies with the requirements of Indiana law to provide services of a noncapital nature (including police protection, fire protection, street and road maintenance, and other noncapital services normally provided within the corporate boundaries of the City) to the Annexation Area within one (1) year after the effective date of the annexation in a manner equivalent in standard and scope to those noncapital services provided to areas within the current corporate boundaries, regardless of similar topography, patterns of land use, and

population density; and

WHEREAS, the Fiscal Plan complies with the requirements of Indiana law to provide for the provision of services of a capital nature (including street construction, street lighting, sewer facilities, water facilities and stormwater drainage facilities) to the Annexation Area within three (3) years after the effective date of the annexation in the same manner those services are provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use, and population density in a manner consistent with federal, state and local laws, procedures, and planning criteria; and

WHEREAS, the Fiscal Plan complies with the requirements of Indiana law to provide for the estimated effect of the proposed annexation, for four (4) years after its effective date, on: (1) municipal finances and tax revenues; (2) taxpayers in each of the political subdivisions to which the proposed annexation applies; and, (3) all other political subdivisions in the county; and

WHEREAS, the Fiscal Plan complies with the requirements of Indiana law to provide a list of all parcels of property in the annexation territory and certain information related thereto.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF WOODBURN, INDIANA AS FOLLOWS:

Section 1. The above recitals are incorporated herein by reference and shall be deemed part of the Fiscal Plan and definite policy. As required by Indiana Code the Common Council hereby adopts and approves the Fiscal Plan for the Annexation Area. A copy of the Fiscal Plan is attached hereto and incorporated herein as Exhibit "C".

Section 2. The Common Council now reiterates and confirms that it is the policy of the City that each and every governmental service now and hereafter provided to the property and citizens within the corporate limits of the City, and specifically those services enumerated and categorized in Indiana Code §36-4-3-13(d), are either now provided to the property and citizens within the Annexation Area, or where that is not the situation, can and shall be provided as set forth in the Fiscal Plan.

Section 3. This Resolution shall be effective and in full force and effect from and after its date of passage.

[SIGNATURE PAGE FOLLOWS]

PASSED AND ADOPTED by the Common Council of the City of Woodburn, Allen County, Indiana this 2nd day of May, 2022.

COMMON COUNCIL OF THE CITY OF WOODBURN, INDIANA

Michael Martin YEA NAY ABS
Michael Martin

Tonya Thompson YEA NAY ABS
Tonya Thompson

Dean Gerig YEA NAY ABS
Dean Gerig

NOT PRESENT YEA NAY ABS
Daniel Watts

Mike Voirol YEA NAY ABS
Mike Voirol

ATTEST:

By: Timothy Cummins
Timothy Cummins, Clerk-Treasurer

The foregoing Resolution passed by the Common Council is signed and approved (X) / not approved () by me on the same date.

By: Joseph Kelsey
Joseph Kelsey, Mayor of the City of Woodburn

EXHIBIT "A"

LEGAL DESCRIPTION OF ANNEXATION AREA

The Southwest Quarter of the Northeast Quarter of Section 29, Township 31 North, Range 15 east, in Allen County, State of Indiana, along with all contiguous public highways and right-of-ways.

Note: The above description is intended to include the properties contained within:

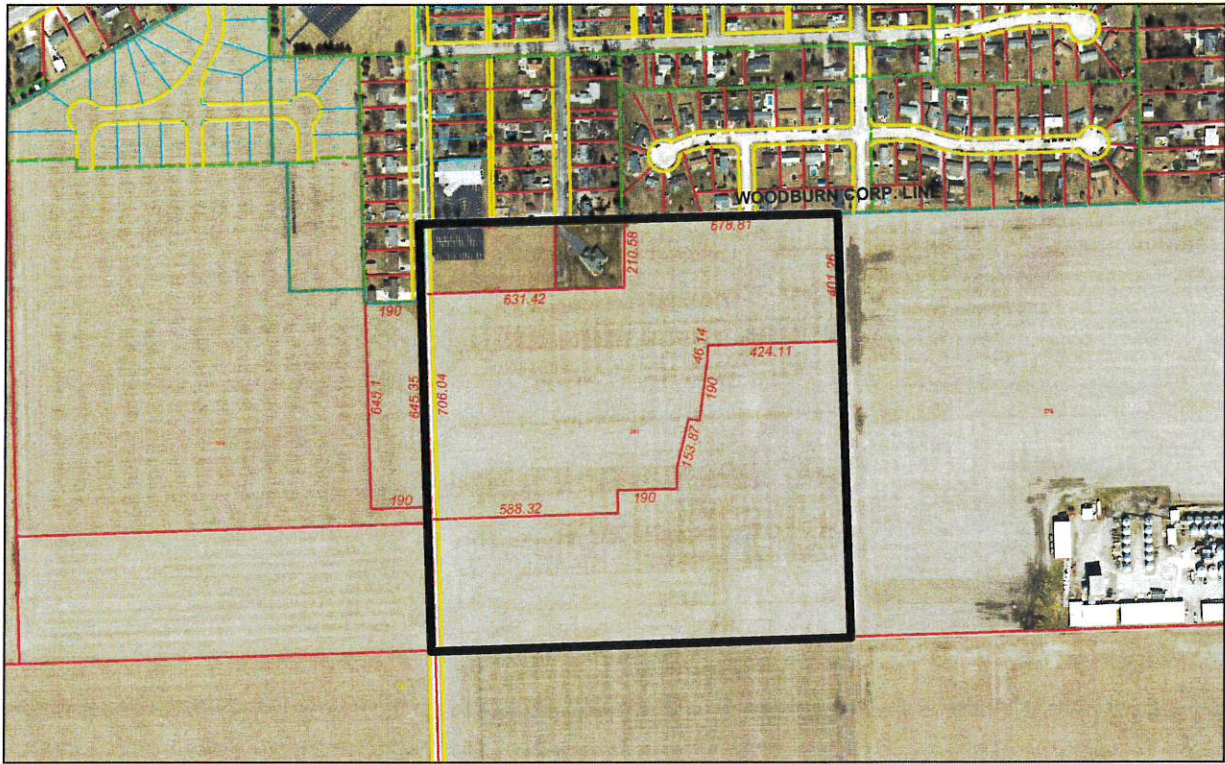
-GRANITE RIDGE BUILDERS INC: 02-10-29-251-003.001-052

-GENTZ: 02-10-29-251-003.000-052 and 02-10-29-251-002.000-052

-WESTWOOD FELLOWSHIP CHURCH: 02-10-29-251-001.000-052

EXHIBIT "B"

Map of Annexation Area



In relation with the current boundaries of the City of Woodburn, Indiana (below)

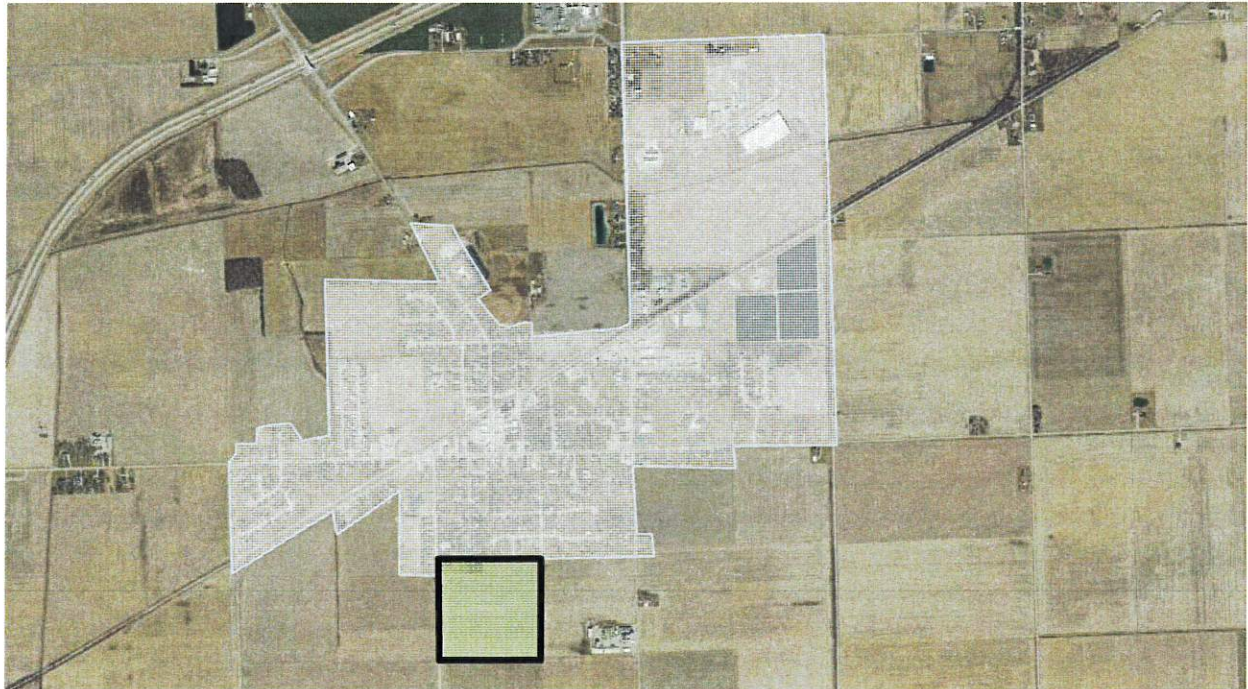


EXHIBIT "C"

Fiscal Plan for Annexation Area

CITY OF WOODBURN, INDIANA

FISCAL PLAN

ADMINISTRATION AND POLICY DIRECTION

Annexation of Property

Known as

Becker Road

(Located East of Becker Road and Westmont Place)

April 28, 2022

ADMINISTRATION AND POLICY DIRECTION

Woodburn City Council

Mr. Mike Voirol, *At-Large*
Mr. Michael Martin, *District 1*
Ms. Tonya Thompson, *District 2*
Mr. Dean Gerig, *District 3*
Mr. Daniel Watts, *District 4*

Mayor

The Honorable Joseph Kelsey

Clerk-Treasurer

Mr. Timothy Cummins

Financial Information Provided by:

Financial Solutions Group, Inc.

in Cooperation with
the City of Woodburn's
Mayor, Clerk-Treasurer
and
Department Heads

CITY OF WOODBURN, INDIANA

Annexation of Property

Known as

Becker Road

(Located East of Becker Road and Westmont Place)

TABLE OF CONTENTS

INTRODUCTION 1

SECTION I - BASIC DATA 3

 Location 3

 Size 3

 Population 3

 Buildings 3

 Land Use 3

 Zoning 4

 Estimated Assessed Value of Proposed Area to be Annexed 4

 Tax Rate - Actual 2022 Tax Rate 4

 Council District 4

SECTION II - JURISDICTIONAL REQUIREMENTS 4

SECTION III - MUNICIPAL SERVICES 5

NON-CAPITAL 6

 Administrative and General 6

 Department Description 6

 Police 7

 Fire Protection 8

 Emergency Medical Service 8

 Lighting 9

 Parks 9

 Wastewater and Water Service 10

 Storm Water Drainage 10

 Fire Hydrants 11

 Streets and Roads 11

SECTION IV - FISCAL PLAN SUMMARY 11

 Revenue 11

TABLE 1 12

TABLE 2 12

TABLE 3 13

TABLE 4 14

TABLE 5 15

TABLE 6 16

TABLE 7 17

EXHIBIT A - Parcel Analysis

EXHIBIT B - Map of Annexation Area

EXHIBIT C - Cash Balances as of 12/31/2021

EXHIBIT D - Parcel Listing

EXHIBIT E - Estimated Impact to Other Governmental Entities

INTRODUCTION

This fiscal plan has been prepared to provide an estimated assessment of the financial impacts of annexation of the property known as Becker Road (Located East of Becker Road and Westmont Place) according to the proposed ordinance (the "Annexation Area") and to meet the fiscal plan requirements under Indiana Code 36-4-3-13(d). The plan will describe basic data regarding the proposed Annexation Area, as well as detailed municipal services that Woodburn will provide to the proposed Annexation Area.

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

The 2008 session of the Indiana General Assembly enacted legislation (HEA 1001) that modified the existing property tax controls at the individual property taxpayer level (the "Circuit Breaker Tax Credit"). The revised controls provide for homestead only, beginning with taxes payable in 2008, that property taxes in excess of 2% of the gross assessed value, before all deductions, exemptions and credits, shall be credited to each taxpayer. For taxes payable in 2009, owners of homestead property received a credit for property taxes in excess of 1.5% of the gross assessed value of their property before all deductions, exemptions and credits. In addition, owners of non-homestead residential property and agricultural land received a credit for property taxes in excess of 2.5% of the gross assessed value of their property, and owners of all other property received a credit for property taxes in excess of 3.5% of the gross assessed value of their property. For taxes payable in 2010 and thereafter, the period covered by this plan, the applicable Circuit Breaker credit for homesteads, non-homestead residential property and agricultural land, and all other property will be 1%, 2% and 3%, respectively. Taxes credited to each taxpayer shall result in a revenue reduction to each affected taxing unit, and the revenue lost may not be made up by a unit through the levying of additional property taxes or borrowing funds.

The application of the Circuit Breaker Tax Credit will result in a reduction of property tax collections for each political subdivision in which the Circuit Breaker Tax Credit is applied. A political subdivision may not increase its property tax levy or borrow money to make up for any property tax revenue shortfall due to the application of the Circuit Breaker Tax Credit. The estimated Circuit Breaker impact on various types of property is included in EXHIBIT E.

We have calculated the estimated impact of annexation on the Circuit Breaker credits and the actual impact to property owners in EXHIBIT A. In some cases, a property owner may not experience a change in their tax bill due to annexation if the property was already taxed at the maximum amount (See EXHIBIT A for estimated impact by parcel).

Please see EXHIBIT E for the estimated impact to other governmental units in Allen County as a result of the annexation.

Readers should be aware that any shortfall will be funded by the various funds shown in EXHIBIT C and planned in the Sustainability Analysis dated October 6, 2021.

The 2015 session of the Indiana General Assembly enacted legislation (SEA 330) that modified the information required to part of a fiscal plan. Indiana Code 36-4-3-13(d) requires a written fiscal plan, which addresses the nine topics listed below. This summary is designed to provide a capsule review and to help direct the reader to important features of this fiscal plan.

1. The cost estimates of planned services, capital and non-capital in nature, to be furnished to the territory to be annexed itemized by municipal department (see TABLE 5, Page 16);
2. The method or methods of financing the planned services (see Pages 6-12);
3. The plan for the organization and extension of services (see Pages 6-12);
4. That planned services of the non-capital nature, including police protection, fire protection, street and road maintenance and other non-capital services normally provided within the corporate boundaries, will be provided to the annexed territory within one (1) year after the effective date of annexation and that they will be provided in a manner equivalent in standard and scope to those non-capital services provided to areas within the corporate boundaries, regardless of similar topography patterns of land use and population density;
5. That services of a capital improvement nature, including street construction, street lighting (not applicable), sewer facilities, water facilities and storm water drainage facilities, will be provided to the annexed territory within three (3) years after the effective date of the annexation, in the same manner as those services are provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use and population density;
6. The estimated effect of the proposed annexation on taxpayers in each of the political subdivisions to which the proposed annexation applies, including the expected tax rates, tax levies, expenditure levels, service levels and annual debt service payments in those subdivisions for 4 years (See EXHIBIT E);
7. The estimated effect of the proposed annexation on municipal finances and municipal revenue will be affected for the next 4 years (See EXHIBIT E);
8. The estimated impact on political subdivisions in the County that are not part of the annexation and on taxpayers in those political subdivisions for 4 years (See EXHIBIT E); and
9. Provide a list of all parcels of property in the annexation area, including the name of the owner of the parcel, the parcel number and the most recent assessed value of the parcel, per the property record card (not "Beacon"). No deduction was made due to income tax reductions on the actual property tax bill - which the property may or may not get in the future (See EXHIBIT C).

SECTION I - BASIC DATA

Location

The area proposed for annexation is Located East of Becker Road and Westmont Place in Section 25 of Maumee Township (Becker Road)(See EXHIBIT B).

Size

The Annexation Area contains approximately 40 acres. Presently, the size of Woodburn is approximately 613 acres before the currently pending annexation. After the annexation of the Area, Woodburn will experience an approximate 6.53 percent increase in size.

Population

The current estimated population for the proposed Annexation Area is 3 people. Based upon the proposed build out the area is expected to have 264 people once completed.

Buildings

As of February 1, 2022:

1 Building

Proposed Build Out:

The Area is assumed to build out over 4 years. The Site Plan proposes a total of 97 single-family detached dwelling units.

NOTE: The information above is as of February 1, 2022 and based upon information received from the City.

Land Use

<u>As of February 1, 2022:</u>	<u>Acres</u>	<u>Percent</u>
Vacant	39.0	97.5%
Residential	1.0	2.5%

<u>Proposed Build Out:</u>	<u>Acres</u>	<u>Percent</u>
Residential	40.0	100%

Zoning

The Annexation Area is currently zoned R1 and A-1. Once the Area comes into the City, the zoning will continue to be R-1 and A-1.

Estimated Assessed Value of Proposed Area to be Annexed

	<u>Estimated Gross Assessed Value</u>	<u>Estimated Net Assessed Value</u>
As of January 1, 2021: Assessed Valuation	\$ 346,700	\$ 221,305
First Five Years Est. Assessed Valuation (1)	\$ 33,950,000	\$ 18,939,250

(1) Assumes the completion of the Becker Road residential development as detailed in this fiscal plan.

Tax Rate - Actual 2022 Tax Rate

The City of Woodburn Tax Rate (per \$100 of Assessed Value)	<u>\$ 0.5985</u>
Net Increase: (City of Woodburn only; per \$100 of Assessed Value)	<u>\$ 0.5985</u>

Council District

The Annexation Area will initially be assigned to City Council District No. 2, subject to any later statutorily-required reappointment.

SECTION II - JURISDICTIONAL REQUIREMENTS

It is our understanding, based on information from the City, that this area complies with the contiguity requirement.

The annexation of property known as Becker Road (Located East of Becker Road and Westmont Place) is needed and can be used by the City for its development at this

time because the annexation enables the City to manage future growth in the area that will directly impact Woodburn in terms of schools, roads and economic development. The City of Woodburn took steps to affirm and verify that the area was needed and can be used for its development.

In order for the City to continue to annex and provide services to the area, the Annexation Area is required. Given the fact that this is a large area, this annexation is very important to continuing the fiscal health of the City by bringing in good quality land, for good quality development.

SECTION III - MUNICIPAL SERVICES

The City of Woodburn is dedicated to providing the best possible services, of both a capital and non-capital nature, to the entire City, including the Annexation Area. Governing State statutes require that planned services of a non-capital nature, normally provided within the corporate boundaries, be provided to the Annexation Area within one (1) year after the effective date of the annexation in a manner equivalent in standard and scope to those non-capital services within the corporate boundaries. Services of a capital improvement nature must be provided to the Annexation Area within three (3) years after the effective date of the annexation, in the same manner as those services are provided to areas within the corporate boundaries. Services of a capital and non-capital nature will become effective the day the annexation becomes effective, unless noted in this plan.

COST OF SERVICES METHODOLOGY

The cost estimates of planned services to be furnished to the territory to be annexed have been computed based on the 2022 budget, as adjusted for any fixed and known changes. Substantial input from all department heads was gathered, and a careful analysis was prepared in an effort to meet all the requirements covered by Indiana Code 36-4-3. Each capital service was assessed and where required, specific improvements and costs have been programmed. The findings and proposed improvements for each capital service are detailed in this report. Some services may already be available to the Annexation Area, while others will have to be initiated. In each case, it is shown in this report, that service is being/will be provided to the area to be annexed, in a manner equivalent in standard and scope to the services being provided within the corporate boundaries.

This section covers the cost estimate of the planned services for the following departments or agencies:

Municipal Departments and Areas Covered in this Fiscal Plan

Mayor	Street and Road Maintenance
Clerk-Treasurer	
City Council	
Police	Planning & Building Dept.
Public Works	

NON-CAPITAL

Administrative and General

The administrative and general costs continue to increase, on an annual basis, as a result of cost increase and an increased burden put on the community by growth. As a result of a large amount of acreage in the Annexation Area, the City of Woodburn's personnel time, materials and overhead will be utilized in the Annexation Area. Therefore, an allocated share of Administrative and General costs should be estimated and distributed in this fiscal plan to reflect the estimated fully allocated costs of those services provided to the Annexation Area (This is the approach used by FSG Corp. due to the extensive background of the firm).

The itemized estimated costs for each of the Administrative and General Departments (shown on TABLE 5) have been computed by charging to the Annexation Area a pro-rata share of the estimated costs of these departments. The share charged to the Annexation Area is the percentage of each department's projected budget as a percentage estimated by the Fiscal Plan Consultant, adjusted for an estimated fixed and variable component.

Department Description

The Mayor is the chief operating officer of the City and is responsible for the day-to-day conduct of City business. The Mayor works closely with department heads during the course of the day to implement City policy. Newly annexed areas require a substantial amount of time in the early years but then usually average out over a five-year period.

The Clerk-Treasurer is the City's chief fiscal officer and is responsible for the day-to-day supervision of the City's finances, records and investments.

The City Council is the City's legislative body, responsible for the adoption of all ordinances and appropriation of all monies.

The City's Planning Department is comprised of the Advisory Plan Commission and the Board of Zoning Appeals.

The City contracts with an attorney to oversee the legal affairs of the City and prosecute City Ordinance violations.

The Public Works Department coordinates or provides all engineering services to each other department of the City.

All City of Woodburn administrative services, whether of a capital or a non-capital nature, will be provided to the Annexation Area immediately on the effective date of annexation. Non-capital services will be provided in a manner equivalent to, and capital services will be provided in the same manner as, those services provided to areas within the corporate boundaries regardless of similar topography, patterns of land use and population density. The equivalent manner concept does not take into account extremes (such as a four-lane road in one area but not on average throughout the City; therefore, the "on average" approach is the reality here). The planned services of each of the Administrative and General departments will be financed from the General Fund, MVH Fund and LRS Fund. The General Fund is supported by the City's tax levy, and from the County Option Income Tax ("COIT"). The Economic Development Income Tax ("EDIT") Fund is also utilized, in some instances, to support expenses for the City. In addition, the City receives a share of the County Public Safety Income Tax ("LOIT"). It should be noted that additional funds from COIT, LOIT and EDIT, at best, will come in very slowly due to the formula involved. Cost estimates of these services are shown on TABLE 5 and are a function of the increase in acreage.

COST ESTIMATE FOR PLANNED SERVICE: (See TABLE 5.)

METHOD OF FINANCING: General Fund, MVH Fund and LRS Fund balances (See EXHIBIT A.)

PLAN FOR ORGANIZATION AND EXTENSION OF SERVICES: The Administrative and General services will be available to the annexed area immediately upon the effective date of annexation.

Police

Woodburn Police responds to calls for service for the City of Woodburn with 2 full time law enforcement professionals, 2 part-time patrol officers and 1 reserve patrol officer.

The City of Woodburn Police Department anticipates a proportional increase in personnel as a direct result of just this Annexation Area. The logistics of the area will be in direct proximity of existing populated areas. Annexation of this area will allow our officers to provide services without first checking to see if the area is within our jurisdiction, and will streamline services to the public.

The planned services of the Police Department will be financed from the General Fund, supported by the City's tax levy. Cost estimates of these services are shown on

TABLE 5 and are, in part, a function of increased area, despite the fact that the run volume appears to be very low in the proposed area.

All City of Woodburn Police Department services, whether of a capital or non-capital nature, will be provided to the Annexation Area immediately on the effective date of annexation. Non-capital services will be provided in a manner equivalent to, and capital services will be provided in the same manner as, those services provided to areas within the corporate boundaries regardless of similar topography, patterns of land use and population density.

COST ESTIMATE FOR PLANNED SERVICE: (See TABLE 5.)

METHOD OF FINANCING: General Fund balance (See EXHIBIT A.)

PLAN FOR ORGANIZATION AND EXTENSION OF SERVICES: Routine Police service will be provided using personnel assigned to the primary responding district beginning the effective date of the annexation.

Fire Protection

Fire protection is currently provided to the proposed Annexation Area by the East Central Fire Territory. After the annexation occurs, the East Central Fire Territory will continue to provide fire protection to this area. Based on the proposed buildout, there will be increased costs to provide Fire Protection in the Area.

COST ESTIMATE FOR PLANNED SERVICE: (See TABLE 5.)

METHOD OF FINANCING: General Fund Balance (See EXHIBIT A.)

PLAN FOR ORGANIZATION AND EXTENSION OF SERVICES: Fire Protection will be provided beginning the effective date of the annexation.

Emergency Medical Service

Emergency Medical Service (EMS) is currently provided to the proposed Annexation Area by the East Central Fire Territory . After the annexation occurs, the East Central Fire Territory will provide EMS to this area. Based on the proposed buildout, there will be increased costs to provide Emergency Medical Service in the Area.

COST ESTIMATE FOR PLANNED SERVICE: (See TABLE 5.)

METHOD OF FINANCING: General Fund Balance (See EXHIBIT A.)

PLAN FOR ORGANIZATION AND EXTENSION OF SERVICES: Emergency Medical Service will be provided beginning the effective date of the annexation.

Lighting

A street lighting system shall be provided and installed by the developer to the Annexation Area before final acceptance of a street by the City. The street lighting system installed by the subdivider (developer) will be dedicated to the City. Therefore, there is no cost to the City for providing a street lighting system to the Annexation Area. It is anticipated that street light maintenance will be provided by either the developer or the homeowner's association.

COST ESTIMATE FOR PLANNED SERVICE: \$0

METHOD OF FINANCING: None

PLAN FOR ORGANIZATION AND EXTENSION OF SERVICES: Upon completion by the developer.

Parks

The area proposed to be annexed will be in the boundaries of the Maumee Township/Woodburn Department of Parks & Recreation. Residents in the Annexation Area will have access to all of the Woodburn Community Park facilities, such as the walking trail, pond and picnic facilities. Funding for the existing parks is generally supported by Maumee Township Recreation Fund.

All Park and Recreation Department Services, whether of a capital or non-capital nature, will be provided to the Annexation Area immediately on the effective date of annexation, subject to the special agreement as noted above. Non-capital services will be provided in a manner equivalent to, and capital services will be provided in the same manner as, those services provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use and population density.

COST ESTIMATE FOR PLANNED SERVICE: (See TABLE 5.)

METHOD OF FINANCING: (See EXHIBIT A.)

PLAN FOR ORGANIZATION AND EXTENSION OF SERVICES: All services are organized and in place for the Annexation Area residents, to the same standard and scope offered to other areas within the corporate boundaries.

Wastewater and Water Service

The City of Woodburn provides water and wastewater services in the corporate boundaries of the City of Woodburn. The water and wastewater utilities' revenue is derived from user fees and connection fees and support the utilities entirely and without tax revenue.

The property in the Annexation Area would be provided wastewater service by Woodburn Municipal Wastewater Utility and water service by Woodburn Municipal Water Utility. The cost of all water and wastewater infrastructure improvements within the Annexation Area will be borne by the developer and the City will not be liable for any additional utility-based costs from the development of the Annexation Area or expenditures related to water or wastewater service in the Annexation Area. Since the utilities are user fee based, the event of annexation will not result in a property tax increase.

COST ESTIMATE FOR PLANNED SERVICE: (See Utility Rate Ordinance.)

METHOD OF FINANCING: Wastewater and Water Operating Funds

PLAN FOR ORGANIZATION AND EXTENSION OF SERVICES: User fees for operating costs will be charged to recover the cost of service.

EFFECTIVE DATE OF SERVICE: Upon completion of connection

Storm Water Drainage

Public storm drainage is currently located within the annexation area territory. Specifically, the storm drain consists of ditches and culverts. All existing drainage systems and structures were designed for their current uses and are of adequate size to handle storm drainage in the proposed annexation area. As additional development occurs, the developer will be responsible for additional facilities. All legal drains will be maintained in the same manner as currently provided and paid for.

All storm water drainage, whether of a capital or non-capital nature, will be provided to the Annexation Territory immediately on the effective date of annexation. Non-capital services will be provided in a manner equivalent to, and capital services will be provided in the same manner as, those services provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use, and population density.

COST ESTIMATE FOR PLANNED SERVICE: \$0

METHOD OF FINANCING: If needed, Stormwater Utility Fund

PLAN FOR ORGANIZATION AND EXTENSION OF SERVICES: No non-capital or capital expenditures for drainage are required as a result of this annexation.

Fire Hydrants

Fire hydrants are owned and maintained by Woodburn Municipal Water Utility (the "Utility"). All fire hydrant services, whether of a capital or non-capital nature, will be provided to the Annexation Area by the Utility. Non-capital services will be provided in a manner equivalent to, and capital services will be provided in the same manner as, those services provided to areas within the corporate boundaries regardless of similar topography, patterns of land use and population density.

COST ESTIMATE FOR PLANNED SERVICE: \$0

METHOD OF FINANCING: If needed, General Fund

PLAN FOR ORGANIZATION AND EXTENSION OF SERVICES: No non-capital or capital expenditures for fire hydrants are required as a result of this annexation.

Streets and Roads

The City of Woodburn Street Department will be responsible for the general maintenance of all local streets and traffic control devices within the Annexation Area, immediately upon the effective date of annexation.

This annexation will increase the road mileage of the City, which is currently 8.80 miles, by approximately 1 mile of streets to be built by the Developer.

COST ESTIMATE FOR PLANNED SERVICE: (See TABLE 5.)

METHOD OF FINANCING: MVH, LRS (See EXHIBIT A.)

PLAN FOR ORGANIZATION AND EXTENSION OF SERVICES: Public streets in the Annexation Area will be repaired and maintained by the City of Woodburn in accordance with established policies to a level at least equivalent to streets in other areas within the corporate boundaries.

SECTION IV - FISCAL PLAN SUMMARY

The purpose of this section is to project the revenue and expenditures of the proposed City of Woodburn Annexation Area.

Revenue

Property taxes are the main source of revenue to be received from the Annexation Area. Property taxes are based upon the net amount of Assessed Value. The estimated Net Assessed Value for the Annexation Area is \$4,881,250, in Year One, as shown on TABLE 3. The tax rate for the City of Woodburn can be found in TABLE 2. The formula for computing tax revenue is shown in TABLE 1 below.

TABLE 1
TAX REVENUE FORMULA

$$\frac{AV-E}{100} \times (TTR) = PT$$

WHERE: AV = Assessed Value
E = Exemption
TTR = City Tax Rate
PT = Property Taxes

The estimated Net Assessed Value of real property and improvements in the Annexation Area now is \$221,305 and is projected to be \$18,939,250, in five years, based upon the estimated build out of the area; the estimated Net Assessed Value is shown on TABLE 3.

TABLE 2
ACTUAL TAX RATE FOR
PAYABLE 2022 FOR THE CITY OF WOODBURN

Corporation General	\$ 0.5564
CCD	<u>0.0421</u>
 Total for 2022	 <u>\$ 0.5985</u>

The Annexation Area could also enable the City of Woodburn to receive additional money from the Motor Vehicle Highway (MVH) Fund and from the Local Roads and Streets (LRS) Fund. We have included a reasonable amount of revenue for this fact.

TABLE 4 shows the estimated revenue the City of Woodburn will experience after the annexation of the Woodburn Area. This table is designed to set forth an estimate of certain revenue the City will receive as a result of the Area.

In addition to property taxes and highway funds, the City of Woodburn receives revenue from the Local Income Taxes (formerly, County Option Income Tax (COIT), the County Public Safety Income Tax (LOIT), the County Economic Development Income Tax (CEDIT)), the Cigarette Tax and the Alcoholic Beverage Tax. Cigarette and Alcoholic Beverage tax is dependent on the census. This area will not impact the current census numbers; therefore, no additional revenue will be realized to the City of Woodburn.

CITY OF WOODBURN, INDIANA

**PROPERTY KNOWN AS
"BECKER ROAD ANNEXATION"**

TABLE 3

CITY OF WOODBURN, INDIANA

Computation of Estimated Property Taxes

Year	Estimated Assessed Value (1)	Exemptions (2)	Estimated Net Assessed Value	Tax Rate	Estimated Tax Revenue
1st	\$ 8,750,000	\$ 3,868,750	\$ 4,881,250	\$ 0.5985 (3)	\$ 29,214
2nd	17,500,000	7,737,500	9,762,500	0.5985	58,429
3rd	26,250,000	11,606,250	14,643,750	0.5985	87,643
4th	33,950,000	15,010,750	18,939,250	0.5985	113,351
5th	33,950,000	15,010,750	18,939,250	0.5985	113,351

(1) Assumes 25 units built per year in year 1 thru 3 and 22 units in year 4.

Units are assumed to be valued at an average of \$350,000 per unit.

(2) Assumes homestead, supplemental homestead and mortgage deductions on all units.

(3) Assumes the final tax rate for 2022.

TABLE 4

CITY OF WOODBURN, INDIANA

Estimated Revenue Generated

	1st Year	2nd Year	3rd Year	4th Year	5th Year
Net Assessed Value	\$ 4,881,250	\$ 9,762,500	\$ 14,643,750	\$ 18,939,250	\$ 18,939,250
Property Tax Revenue	29,214	58,429	87,643	113,351	113,351
Circuit Breaker Reduction	(8,690)	(17,381)	(26,072)	(33,719)	(33,719)
Income Tax - COIT	-	3,652	7,304	10,955	14,169
Income Tax - EDIT	-	-	-	-	-
Income Tax - Public Safety	-	1,217	2,435	3,652	4,723
Excise Tax/CVET	1,461	2,921	4,382	5,668	5,668
Motor Vehicle Highway		1,250	2,500	3,750	5,000
Local Roads & Street	-	1,000	2,000	3,000	4,000
Total Revenue	\$ 21,984	\$ 51,088	\$ 80,192	\$ 106,657	\$ 113,191

General Notes

- Five years is considered a standard planning period for annexation analysis.
- Population based revenue will not go up unless a Census occurs or a Special Census is prepared.

TABLE 5

CITY OF WOODBURN, INDIANA

Estimated Non-Capital Costs

	<u>1st Year</u>	<u>2nd Year</u>	<u>3rd Year</u>	<u>4th Year</u>	<u>5th Year</u>
Police (1)	\$ 15,550	\$ 31,100	\$ 54,425	\$ 57,146	\$ 60,004
Fire/EMS (3)	-	-	-	-	-
Lighting (2)	-	-	-	-	-
Fire Hydrants (2)	-	-	-	-	-
Streets & Road Maint. (1)	7,017	9,122	11,859	12,452	12,825
Park (4)	-	-	-	-	-
<u>Admin. & General Dpts. (1)</u>					
City Council	1,487	1,784	2,141	2,248	2,473
Clerk Office	9,148	10,978	13,173	13,832	15,215
Planning Commission	572	686	824	865	951
Total Non-Capital Costs	<u>\$ 33,774</u>	<u>\$ 53,671</u>	<u>\$ 82,422</u>	<u>\$ 86,543</u>	<u>\$ 91,468</u>

(1) Assumes an allocation of the specific budget; in the event further information is needed, please contact the City of Woodburn to speak with the Consultant.

(2) No additional cost is estimated to be incurred.

(3) Services provided by East Central Fire Territory.

(4) Services provided by Maumee Township.

General Note

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

TABLE 6

CITY OF WOODBURN, INDIANA

Estimated Capital Costs

	1st Year	2nd Year	3rd Year	4th Year	5th Year
	\$	\$	\$	\$	\$
Street Department (1)	-	-	-	-	-
Street Lighting (1)	-	-	-	-	-
Wastewater (1)	-	-	-	-	-
Water (1)	-	-	-	-	-
Storm Water (1)	-	-	-	-	-
Cumulative Capital (1)	-	-	-	-	-
Cumulative Fire (1)	-	-	-	-	-
Total Capital Costs	\$ -	\$ -	\$ -	\$ -	\$ -

(1) No capital costs are expected to occur, in this time period, in the Area.

General Note

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

TABLE 7

CITY OF WOODBURN, INDIANA

Fiscal Plan Summary

	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
Revenue	\$ 21,984	\$ 51,088	\$ 80,192	\$ 106,657	\$ 113,191	\$ 373,112
Non-Capital Costs	33,774	53,671	82,422	86,543	91,468	347,878
Capital Costs (1)	-	-	-	-	-	-
Net	\$ (11,790)	\$ (2,583)	\$ (2,230)	\$ 20,114	\$ 21,723	\$ 25,234
Percentage	-53.6%	-5.1%	-2.8%	18.9%	19.2%	6.8%

(1) See Table 6 for assumptions related to the needed capital improvements.

General Notes

- Five years is considered a standard planning period for annexation analysis.
- The Fiscal Plan will be funded from the Operating Fund balances as shown on EXHIBIT C and is also based on the City's Sustainability Analysis.

CITY OF WOODBURN, INDIANA

**PROPERTY KNOWN AS
"BECKER ROAD ANNEXATION"**

EXHIBIT A

Parcel Analysis

CITY OF WOODBURN, INDIANA

Estimated Annual Property Tax and Circuit Breaker Credit
Parcel #02-10-29-251-003.001-052

	<u>Woodburn Taxing District</u>	<u>Maumee Twp. Taxing District</u>
<u>Homestead Portion</u>		
Gross Assessed Value	\$ -	\$ -
Homestead - Standard Deduction	-	-
Mortgage Deduction	-	-
Other Deductions	-	-
Homestead - Supplemental Deduction	-	-
	<hr/>	<hr/>
Net Assessed Value	-	-
Pay 2022 Tax Rate	\$ 2.5516	1.9531
Gross Taxes before Circuit Breaker	-	-
Circuit Breaker Credit - (1% Cap)	-	-
	<hr/>	<hr/>
Estimated Net Property Taxes Paid by Owner	<u>\$ -</u>	<u>\$ -</u>
 <u>Agricultural Portion</u>		
Net Assessed Value	\$ 27,300	\$ 27,300
Pay 2022 Tax Rate	<u>\$ 2.5516</u>	<u>\$ 1.9531</u>
Gross Taxes before Circuit Breaker	\$ 697	\$ 533
Circuit Breaker Credit - (2% Cap)	<u>151</u>	<u>-</u>
Estimated Net Property Taxes Paid by Owner	<u>\$ 546</u>	<u>\$ 533</u>
 <u>Commercial Portion</u>		
Net Assessed Value	\$ -	\$ -
Pay 2022 Tax Rate	<u>\$ 2.5516</u>	<u>\$ 1.9531</u>
Gross Taxes before Circuit Breaker	\$ -	\$ -
Circuit Breaker Credit - (3% Cap)	<u>-</u>	<u>-</u>
Estimated Net Property Taxes Paid by Owner	<u>\$ -</u>	<u>\$ -</u>
Total Estimated Taxes Paid by Owner	<u>\$ 546</u>	<u>\$ 533</u>

CITY OF WOODBURN, INDIANA

Estimated Allocation of Annual Property Tax and Circuit Breaker Credit - Parcel #02-10-29-251-003.001-052

<u>Before Annexation</u>	<u>Pay 2022 Tax Rate</u>	<u>Percentage of Total Rate</u>	<u>Estimated Gross Property Tax</u>	<u>Estimated Circuit Breaker Credit</u>	<u>Estimated Net Property Tax</u>
Allen County	\$ 0.4680	23.96%	\$ 128	\$ -	\$ 128
Maumee Township	0.0588	3.01%	16	-	16
Allen County Public Library	0.1418	7.26%	39	-	39
East Allen County School Corporation	0.8730	44.70%	238	-	238
Airport	0.0334	1.71%	9	-	9
Fire Territory	0.3781	19.36%	103	-	103
Total	\$ 1.9531	100.00%	\$ 533	\$ -	\$ 533

<u>After Annexation</u>	<u>Pay 2022 Tax Rate</u>	<u>Percentage of Total Rate</u>	<u>Estimated Gross Property Tax</u>	<u>Estimated Circuit Breaker Credit</u>	<u>Estimated Net Property Tax</u>
Allen County	\$ 0.4680	18.34%	\$ 128	\$ 28	\$ 100
Maumee Township	0.0588	2.30%	16	3	13
Allen County Public Library	0.1418	5.56%	39	8	31
East Allen County School Corporation	0.8730	34.21%	238	52	186
Airport	0.0334	1.31%	9	2	7
Fire Territory	0.3781	14.82%	103	22	81
City of Woodburn	0.5985	23.46%	163	35	128
Total	\$ 2.5516	100.00%	\$ 696	\$ 150	\$ 546

CITY OF WOODBURN, INDIANA

Estimated Annual Property Tax and Circuit Breaker Credit
Parcel #02-10-29-251-003.000-052

	<u>Woodburn Taxing District</u>	<u>Maumee Twp. Taxing District</u>
<u>Homestead Portion</u>		
Gross Assessed Value	\$ -	\$ -
Homestead - Standard Deduction	-	-
Mortgage Deduction	-	-
Other Deductions	-	-
Homestead - Supplemental Deduction	-	-
Net Assessed Value	-	-
Pay 2022 Tax Rate	\$ 2.5516	1.9531
Gross Taxes before Circuit Breaker	-	-
Circuit Breaker Credit - (1% Cap)	-	-
Estimated Net Property Taxes Paid by Owner	<u>\$ -</u>	<u>\$ -</u>
<u>Agricultural Portion</u>		
Net Assessed Value	\$ 44,700	\$ 44,700
Pay 2022 Tax Rate	<u>\$ 2.5516</u>	<u>\$ 1.9531</u>
Gross Taxes before Circuit Breaker	\$ 1,141	\$ 873
Circuit Breaker Credit - (2% Cap)	<u>247</u>	<u>-</u>
Estimated Net Property Taxes Paid by Owner	<u>\$ 894</u>	<u>\$ 873</u>
<u>Commercial Portion</u>		
Net Assessed Value	\$ -	\$ -
Pay 2022 Tax Rate	<u>\$ 2.5516</u>	<u>\$ 1.9531</u>
Gross Taxes before Circuit Breaker	\$ -	\$ -
Circuit Breaker Credit - (3% Cap)	<u>-</u>	<u>-</u>
Estimated Net Property Taxes Paid by Owner	<u>\$ -</u>	<u>\$ -</u>
Total Estimated Taxes Paid by Owner	<u>\$ 894</u>	<u>\$ 873</u>

CITY OF WOODBURN, INDIANA

Estimated Allocation of Annual Property Tax and Circuit Breaker Credit - Parcel #02-10-29-251-003.000-052

<u>Before Annexation</u>	<u>Pay 2022 Tax Rate</u>	<u>Percentage of Total Rate</u>	<u>Estimated Gross Property Tax</u>	<u>Estimated Circuit Breaker Credit</u>	<u>Estimated Net Property Tax</u>
Allen County	\$ 0.4680	23.96%	\$ 209	\$ -	\$ 209
Maumee Township	0.0588	3.01%	26	-	26
Allen County Public Library	0.1418	7.26%	63	-	63
East Allen County School Corporation	0.8730	44.70%	390	-	390
Airport	0.0334	1.71%	15	-	15
Fire Territory	0.3781	19.36%	170	-	170
Total	\$ 1.9531	100.00%	\$ 873	\$ -	\$ 873

<u>After Annexation</u>	<u>Pay 2022 Tax Rate</u>	<u>Percentage of Total Rate</u>	<u>Estimated Gross Property Tax</u>	<u>Estimated Circuit Breaker Credit</u>	<u>Estimated Net Property Tax</u>
Allen County	\$ 0.4680	18.34%	\$ 209	\$ 45	\$ 164
Maumee Township	0.0588	2.30%	26	6	20
Allen County Public Library	0.1418	5.56%	63	14	49
East Allen County School Corporation	0.8730	34.21%	391	84	307
Airport	0.0334	1.31%	15	3	12
Fire Territory	0.3781	14.82%	169	37	132
City of Woodburn	0.5985	23.46%	268	58	210
Total	\$ 2.5516	100.00%	\$ 1,141	\$ 247	\$ 894

CITY OF WOODBURN, INDIANA

Estimated Annual Property Tax and Circuit Breaker Credit
Parcel #02-10-29-251-002.000-052

	<u>Woodburn Taxing District</u>	<u>Maumee Twp. Taxing District</u>
<u>Homestead Portion</u>		
Gross Assessed Value	\$ 274,700	\$ 274,700
Homestead - Standard Deduction	45,000	45,000
Mortgage Deduction	-	-
Other Deductions	-	-
Homestead - Supplemental Deduction	<u>80,395</u>	<u>80,395</u>
Net Assessed Value	<u>149,305</u>	<u>149,305</u>
Pay 2022 Tax Rate	\$ 2.5516	1.9531
Gross Taxes before Circuit Breaker	<u>3,810</u>	<u>2,916</u>
Allen County 2022 Property Tax Credit %	<u>0.0000%</u>	<u>0.0000%</u>
Net Property Tax before Circuit Breaker	<u>\$ 3,810</u>	<u>\$ 2,916</u>
Circuit Breaker Credit - (1% Cap)	<u>1,063</u>	<u>169</u>
Estimated Net Property Taxes Paid by Owner	<u>\$ 2,747</u>	<u>\$ 2,747</u>
<u>Agricultural Portion</u>		
Net Assessed Value	\$ -	\$ -
Pay 2022 Tax Rate	\$ 2.5516	\$ 1.9531
Gross Taxes before Circuit Breaker	\$ -	\$ -
Circuit Breaker Credit - (2% Cap)	<u>-</u>	<u>-</u>
Estimated Net Property Taxes Paid by Owner	<u>\$ -</u>	<u>\$ -</u>
<u>Commercial Portion</u>		
Net Assessed Value	\$ 28,900	\$ 28,900
Pay 2022 Tax Rate	<u>\$ 2.5516</u>	<u>\$ 1.9531</u>
Gross Taxes before Circuit Breaker	\$ 737	\$ 564
Circuit Breaker Credit - (3% Cap)	<u>-</u>	<u>-</u>
Estimated Net Property Taxes Paid by Owner	<u>\$ 737</u>	<u>\$ 564</u>
Total Estimated Taxes Paid by Owner	<u>\$ 3,484</u>	<u>\$ 3,311</u>

CITY OF WOODBURN, INDIANA

Estimated Allocation of Annual Property Tax and Circuit Breaker Credit - Parcel #02-10-29-251-002.000-052

<u>Before Annexation</u>	<u>Pay 2022 Tax Rate</u>	<u>Percentage of Total Rate</u>	<u>Estimated Gross Property Tax</u>	<u>Estimated Circuit Breaker Credit</u>	<u>Estimated Net Property Tax</u>
Allen County	\$ 0.4680	23.96%	\$ 834	\$ 41	\$ 793
Maumee Township	0.0588	3.01%	105	5	100
Allen County Public Library	0.1418	7.26%	253	12	241
East Allen County School Corporation	0.8730	44.70%	1,554	75	1,479
Airport	0.0334	1.71%	60	3	57
Fire Territory	0.3781	19.36%	674	33	641
Total	\$ 1.9531	100.00%	\$ 3,480	\$ 169	\$ 3,311

<u>After Annexation</u>	<u>Pay 2022 Tax Rate</u>	<u>Percentage of Total Rate</u>	<u>Estimated Gross Property Tax</u>	<u>Estimated Circuit Breaker Credit</u>	<u>Estimated Net Property Tax</u>
Allen County	\$ 0.4680	18.34%	\$ 834	\$ 195	\$ 639
Maumee Township	0.0588	2.30%	105	24	81
Allen County Public Library	0.1418	5.56%	253	59	194
East Allen County School Corporation	0.8730	34.21%	1,555	365	1,190
Airport	0.0334	1.31%	60	14	46
Fire Territory	0.3781	14.82%	674	157	517
City of Woodburn	0.5985	23.46%	1,066	249	817
Total	\$ 2.5516	100.00%	\$ 4,547	\$ 1,063	\$ 3,484

CITY OF WOODBURN, INDIANA

Estimated Annual Property Tax and Circuit Breaker Credit
Parcel #02-10-29-251-001.000-052

	<u>Woodburn Taxing District</u>	<u>Maumee Twp. Taxing District</u>
<u>Homestead Portion</u>		
Gross Assessed Value	\$ -	\$ -
Homestead - Standard Deduction	-	-
Mortgage Deduction	-	-
Other Deductions	-	-
Homestead - Supplemental Deduction	-	-
Net Assessed Value	-	-
Pay 2022 Tax Rate	\$ 2.5516	1.9531
Gross Taxes before Circuit Breaker	-	-
Circuit Breaker Credit - (1% Cap)	-	-
Estimated Net Property Taxes Paid by Owner	<u>\$ -</u>	<u>\$ -</u>
<u>Agricultural Portion</u>		
Net Assessed Value	\$ -	\$ -
Pay 2022 Tax Rate	<u>\$ 2.5516</u>	<u>\$ 1.9531</u>
Gross Taxes before Circuit Breaker	\$ -	\$ -
Circuit Breaker Credit - (2% Cap)	-	-
Estimated Net Property Taxes Paid by Owner	<u>\$ -</u>	<u>\$ -</u>
<u>Commercial Portion</u>		
Net Assessed Value	\$ -	\$ -
Pay 2022 Tax Rate	<u>\$ 2.5516</u>	<u>\$ 1.9531</u>
Gross Taxes before Circuit Breaker	\$ -	\$ -
Circuit Breaker Credit - (3% Cap)	-	-
Estimated Net Property Taxes Paid by Owner	<u>\$ -</u>	<u>\$ -</u>
Total Estimated Taxes Paid by Owner	<u>\$ -</u>	<u>\$ -</u>

(TAX EXEMPT)

CITY OF WOODBURN, INDIANA

Estimated Allocation of Annual Property Tax and Circuit Breaker Credit - Parcel #02-10-29-251-001.000-052

<u>Before Annexation</u>	<u>Pay 2022 Tax Rate</u>	<u>Percentage of Total Rate</u>	<u>Estimated Gross Property Tax</u>	<u>Estimated Circuit Breaker Credit</u>	<u>Estimated Net Property Tax</u>
Allen County	\$ 0.4680	23.96%	\$ -	\$ -	\$ -
Maumee Township	0.0588	3.01%	-	-	-
Allen County Public Library	0.1418	7.26%	-	-	-
East Allen County School Corporation	0.8730	44.70%	-	-	-
Airport	0.0334	1.71%	-	-	-
Fire Territory	0.3781	19.36%	-	-	-
Total	\$ 1.9531	100.00%	\$ -	\$ -	\$ -

<u>After Annexation</u>	<u>Pay 2022 Tax Rate</u>	<u>Percentage of Total Rate</u>	<u>Estimated Gross Property Tax</u>	<u>Estimated Circuit Breaker Credit</u>	<u>Estimated Net Property Tax</u>
Allen County	\$ 0.4680	18.34%	\$ -	\$ -	\$ -
Maumee Township	0.0588	2.30%	-	-	-
Allen County Public Library	0.1418	5.56%	-	-	-
East Allen County School Corporation	0.8730	34.21%	-	-	-
Airport	0.0334	1.31%	-	-	-
Fire Territory	0.3781	14.82%	-	-	-
City of Woodburn	0.5985	23.46%	-	-	-
Total	\$ 2.5516	100.00%	\$ -	\$ -	\$ -

CITY OF WOODBURN, INDIANA

**PROPERTY KNOWN AS
"BECKER ROAD ANNEXATION"**

EXHIBIT B

Map of Annexation Area

CITY OF WOODBURN, INDIANA

**PROPERTY KNOWN AS
"BECKER ROAD ANNEXATION"**

EXHIBIT C

Cash Balances as of 12/31/2021

CITY OF WOODBURN, INDIANA

**Cash & Investment Balances as of December 31, 2021
(for Selected Funds)**

Fund	Ending Balance
<i><u>General & Other</u></i>	
General	\$ 415,433
Cum. Cap. Improvement	11,894
Cum. Cap. Development	47,375
CEDIT Cash	257,510
MVH	197,143
LRS	93,362
COIT Public Safety	9,563
Riverboat	45,078
Rainy Day	119,786
Total General & Other	\$ 1,197,142
<i><u>Water</u></i>	
Cash Control	\$ 76,234
Depreciation	162,961.20
Deposit (Cash)	7,200
Water Bond & Interest Sinking	39,908
Water Bond Debt Reserve	127,938
Total Water	\$ 414,241
<i><u>Wastewater</u></i>	
Wastewater	\$ 150,382
Sewer Bond & Interest Sinking	120,652
Sewer Bond & Interest Reserve	443,252
Sewer Depreciation	543,166
Total Wastewater	\$ 1,257,452
Grand Total	\$ 2,868,835

CITY OF WOODBURN, INDIANA

**Estimated Annual Property Tax and Circuit Breaker Credit
FUTURE COMBINED**

	Woodburn Taxing District	Maumee Twp. Taxing District
<u>Homestead Portion</u>		
Gross Assessed Value	\$ 33,950,000	\$ 33,950,000
Homestead - Standard Deduction	4,365,000	4,365,000
Mortgage Deduction	291,000	291,000
Other Deductions	-	-
Homestead - Supplemental Deduction	10,354,750	10,354,750
Net Assessed Value	18,939,250	18,939,250
Pay 2022 Tax Rate	2.5516	1.9531
Gross Taxes before Circuit Breaker	483,254	369,902
Circuit Breaker Credit - (1% Cap)	(143,754)	(30,402)
Estimated Net Property Taxes Paid by Owner	\$ 339,500	\$ 339,500
<u>Agricultural Portion</u>		
Net Assessed Value	\$ -	\$ -
Pay 2022 Tax Rate	\$ 2.5516	\$ 1.9531
Gross Taxes before Circuit Breaker	\$ -	\$ -
Circuit Breaker Credit - (2% Cap)	-	-
Estimated Net Property Taxes Paid by Owner	\$ -	\$ -
<u>Commercial Portion</u>		
Net Assessed Value	\$ -	\$ -
Pay 2021 Tax Rate	\$ 2.5516	\$ 1.9531
Gross Taxes before Circuit Breaker	\$ -	\$ -
Circuit Breaker Credit - (3% Cap)	-	-
Estimated Net Property Taxes Paid by Owner	\$ -	\$ -
Total Estimated Taxes Paid by Owner	\$ 339,500	\$ 339,500

CITY OF WOODBURN, INDIANA

Estimated Allocation of Annual Property Tax and Circuit Breaker Credit - Parcel Future Combined

<u>Before Annexation</u>	<u>Pay 2022 Tax Rate</u>	<u>Percentage of Total Rate</u>	<u>Estimated Gross Property Tax</u>	<u>Estimated Circuit Breaker Credit</u>	<u>Estimated Net Property Tax</u>
Allen County	\$ 0.4680	23.96%	\$ 88,636	\$ (7,285)	\$ 81,351
Adams Township	0.0588	3.01%	11,136	(915)	10,221
Allen County Public Library	0.1418	7.26%	26,856	(2,207)	24,649
East Allen County School Corporation	0.8730	44.70%	165,339	(13,589)	151,750
Airport	0.0334	1.71%	6,326	(520)	5,806
Fire Territory	0.3781	19.36%	71,609	(5,886)	65,723
Total	\$ 1.9531	100.00%	\$ 369,902	\$ (30,402)	\$ 339,500

<u>After Annexation</u>	<u>Pay 2022 Tax Rate</u>	<u>Percentage of Total Rate</u>	<u>Estimated Gross Property Tax</u>	<u>Estimated Circuit Breaker Credit</u>	<u>Estimated Net Property Tax</u>
Allen County	\$ 0.4680	18.34%	\$ 88,636	\$ (26,367)	\$ 62,269
Adams Township	0.0588	2.30%	11,136	(3,313)	7,823
Allen County Public Library	0.1418	5.56%	26,856	(7,989)	18,867
East Allen County School Corporation	0.8730	34.21%	165,340	(49,182)	116,158
Airport	0.0334	1.31%	6,326	(1,882)	4,444
Fire Territory	0.3781	19.36%	71,609	(21,302)	50,307
City of Woodburn	0.5985	23.46%	113,351	(33,719)	79,632
Total	\$ 2.5516	104.54%	\$ 483,254	\$ (143,754)	\$ 339,500

CITY OF WOODBURN, INDIANA

**PROPERTY KNOWN AS
"BECKER ROAD ANNEXATION"**

EXHIBIT D

Parcel Listing

CITY OF WOODBURN, INDIANA

Parcel Listing

Parcel ID	Owner Name	Parcel Address	1% Cap Property Assessed Value	2% Cap Property Assessed Value	3% Cap Property Assessed Value	Total Gross Assessed Value	Homestead Deduction	Supplemental Homestead Deduction	Other Deductions	Abatement	Net Assessed Value
02-10-29-253-003-003-052	Granite Ridge Builders Inc.	Becker Road, Woodburn, IN 46797	\$ -	\$ 27,300	\$ -	\$ 27,300	\$ -	\$ -	\$ -	\$ -	\$ 27,300
02-10-29-253-003-004-052	Terry R Gentz & Virginia H Gentz, L/Est. & Trs Under Revocable Trust Agreement	PO Box 304, 4020 Carl Street, Woodburn, IN 46797	-	44,700	-	44,700	-	-	-	-	44,700
02-10-29-253-002-000-052	Terry R Gentz & Virginia H Gentz, L/Est. & Trs Under Revocable Trust Agreement	PO Box 304, 4020 Carl Street, Woodburn, IN 46797	274,700	-	-	274,700	45,000	80,395	-	-	149,305
02-10-29-253-001-000-052	Westwood Fellowship Church	PO Box 253, 4100 Becker Road, Woodburn, IN 46797	-	-	-	-	-	-	-	-	-
			\$ 274,700	\$ 72,000	\$ -	\$ 346,700	\$ 45,000	\$ 80,395	\$ -	\$ -	\$ 221,305

CITY OF WOODBURN, INDIANA

**PROPERTY KNOWN AS
"BECKER ROAD ANNEXATION"**

EXHIBIT E

Estimated Impact to other Governmental Entities

CITY OF WOODBURN, INDIANA

Allen County, Indiana

Calculation of Estimated District Tax Rate Impact

	<u>Maumee Twp.</u>	<u>City of Woodburn</u>
<u>District Tax Rate Impact - Year 1 of Annexation</u>		
Estimated District Tax Rate (1)	\$ 2.0371	\$ 2.6613
<u>Estimated Increase/(Decrease) due to Annexation</u>		
Estimated Tax Rate Change (2)	\$ -	\$ -
Net Tax Rate Impact due to Annexation	\$ -	\$ -
Estimated District Tax Rate with Annexation	<u>\$ 2.0371</u>	<u>\$ 2.6613</u>
Estimated Tax Rate Increase/(Decrease) due to Annexation - Year 1	<u>\$ -</u>	<u>\$ -</u>
Estimated Percentage Increase/(Decrease) - Year 1	<u>0.00%</u>	<u>0.00%</u>
<u>District Tax Rate Impact - Year 5 of Annexation</u>		
Estimated District Tax Rate	\$ 2.0371	\$ 2.6613
<u>Estimated Increase/(Decrease) due to Annexation</u>		
Net Tax Rate Impact due to Annexation	\$ -	\$ -
Estimated District Tax Rate with Annexation	<u>\$ 2.0371</u>	<u>\$ 2.6613</u>
Estimated Tax Rate Increase/(Decrease) due to Annexation - Year 5	<u>\$ -</u>	<u>\$ -</u>
Estimated Percentage Increase/(Decrease) - Year 5	<u>0.00%</u>	<u>0.00%</u>

(1) Based upon certified Pay 2022 tax rates plus an estimated 4.3% statewide growth factor

(2) The estimated increase in property tax levy needed to provide revenue to fund increases in the City's budget as a result of the annexation is assumed to be offset by increases in the City's assessed value as a result of the annexation. Therefore, no tax rate impact is shown.

CITY OF WOODBURN, INDIANA

Allen County, Indiana

Estimated Tax Rate Impact by Political Subdivision

<u>Before Annexation</u>	Estimated Pay 2023 Tax Rate	Estimated Year 1 Tax Rate	Estimated Year 2 Tax Rate	Estimated Year 3 Tax Rate	Estimated Year 4 Tax Rate
Allen County	\$ 0.4881	\$ 0.4881	\$ 0.4881	\$ 0.4881	\$ 0.4881
Adams Township	0.0613	0.0613	0.0613	0.0613	0.0613
Allen County Public Library	0.1479	0.1479	0.1479	0.1479	0.1479
East Allen County School Corporation	0.9105	0.9105	0.9105	0.9105	0.9105
Airport	0.0348	0.0348	0.0348	0.0348	0.0348
Fire Territory	0.3944	0.3944	0.3944	0.3944	0.3944
Total	\$ 2.0371	\$ 2.0371	\$ 2.0371	\$ 2.0371	\$ 2.0371
<u>After Annexation</u>	Estimated Pay 2023 Tax Rate	Estimated Year 1 Tax Rate	Estimated Year 2 Tax Rate	Estimated Year 3 Tax Rate	Estimated Year 4 Tax Rate
Allen County	\$ 0.4881	\$ 0.4881	\$ 0.4881	\$ 0.4881	\$ 0.4881
Adams Township	0.0613	0.0613	0.0613	0.0613	0.0613
Allen County Public Library	0.1479	0.1479	0.1479	0.1479	0.1479
East Allen County School Corporation	0.9105	0.9105	0.9105	0.9105	0.9105
Airport	0.0348	0.0348	0.0348	0.0348	0.0348
Fire Territory	0.3944	0.3944	0.3944	0.3944	0.3944
City of Woodburn	0.6242	0.6242	0.6242	0.6242	0.6242
Total	\$ 2.6613	\$ 2.6613	\$ 2.6613	\$ 2.6613	\$ 2.6613

NOTE

The estimated increase in property tax levy needed to provide revenue to fund increases in the City's budget as a result of the annexation is assumed to be offset by increases in the City's assessed value as a result of the annexation. Therefore, no tax rate impact is shown.

CITY OF WOODBURN, INDIANA

Allen County, Indiana

Impact of Circuit Breaker by Property Class - Residential

<u>Taxing District</u>	<u>Property Value</u>	<u>Estimated 2023 Total Taxes (Year 1)</u>	<u>Estimated 2022 Total Taxes</u>	<u>Dollar Increase/ (Decrease)</u>	<u>Percentage Increase/ (Decrease)</u>
Maumee Township	\$ 100,000.00	\$ 688.53	\$ 688.53	\$ -	0.00%
City of Woodburn	100,000.00	1,000.00	1,000.00	-	0.00%

NOTES

Assumes residential property is homestead property and receives homestead, supplemental homestead and mortgage deductions

The estimated tax impact is expected to remain the same over the first 5 years of the annexation.

CITY OF WOODBURN, INDIANA

Allen County, Indiana

Agricultural (100 Acres)

<u>Taxing District</u>	<u>Property Value</u>	<u>Estimated 2023 Total Taxes (Year 1)</u>	<u>Estimated 2022 Total Taxes</u>	<u>Dollar Increase/ (Decrease)</u>	<u>Percentage Increase/ (Decrease)</u>
Maumee Township	\$ 242,000.00	\$ 4,840.00	\$ 4,840.00	\$ -	0.00%
City of Woodburn	242,000.00	4,840.00	4,840.00	-	0.00%

NOTES

Agricultural property is limited to a 2% maximum property tax rate.

The estimated tax impact is expected to remain the same over the first 5 years of the annexation.

CITY OF WOODBURN, INDIANA

Allen County, Indiana

Commercial

<u>Taxing District</u>	<u>Property Value</u>	<u>Estimated 2023 Total Taxes (Year 1)</u>	<u>Estimated 2022 Total Taxes</u>	<u>Dollar Increase/ (Decrease)</u>	<u>Percentage Increase/ (Decrease)</u>
Maumee Township	\$ 500,000.00	\$ 10,185.42	\$ 10,185.42	\$ -	0.00%
City of Woodburn	500,000.00	15,000.00	15,000.00	-	0.00%

NOTE: The estimated tax impact is expected to remain the same over the first 5 years of the annexation.

CITY OF WOODBURN, INDIANA

Allen County, Indiana

Summary of Estimated Impact on Auto Excise and Commercial Vehicle Taxes

Government Unit	Estimated 2022	Estimated 1st Year	Estimated 2nd Year	Estimated 3rd Year	\$ Change		Estimated 4th Year	\$ Change	
					Annexation	Annexation		Annexation	Annexation
Allen County	\$ 3,995,896	\$ 3,995,581	\$ 3,994,952	\$ 3,994,008	\$ (629)	\$ (944)	\$ 3,992,788	\$ (1,221)	\$ (1,221)
Abotoe Township	43,106	43,103	43,096	43,086	(7)	(10)	43,073	(13)	(13)
Adams Township	39,773	39,770	39,764	39,755	(6)	(9)	39,742	(12)	(12)
Cedar Creek Township	35,523	35,521	35,515	35,507	(6)	(8)	35,496	(11)	(11)
Eel River Township	3,159	3,158	3,158	3,157	(0)	(1)	3,156	(1)	(1)
Jackson Township	1,289	1,289	1,289	1,288	(0)	(1)	1,288	(0)	(0)
Jefferson Township	8,397	1,049	1,048	1,046	(1)	(2)	1,043	(3)	(3)
Lafayette Township	911	910	910	910	(0)	(0)	910	(0)	(0)
Lake Township	6,400	6,399	6,398	6,397	(1)	(2)	6,395	(2)	(2)
Madison Township	4,233	4,233	4,232	4,231	(1)	(1)	4,230	(1)	(1)
Marion Township	7,193	1,531	1,530	1,528	(1)	(2)	1,526	(2)	(2)
Maunee Township	5,628	5,628	5,627	5,625	(1)	(1)	5,624	(2)	(2)
Milan Township	7,327	7,326	7,325	7,323	(1)	(2)	7,321	(2)	(2)
Monroe Township	3,733	3,461	3,460	3,460	(0)	(1)	3,458	(1)	(1)
Perry Township	43,984	43,980	43,973	43,963	(7)	(10)	43,950	(13)	(13)
Pleasant Township	1,784	1,784	1,783	1,783	(0)	(0)	1,782	(1)	(1)
Scipio Township	878	878	878	878	(0)	(0)	877	(0)	(0)
Springfield Township	23,395	23,393	23,390	23,384	(4)	(6)	23,377	(7)	(7)
St. Joseph Township	51,708	51,704	51,696	51,684	(8)	(12)	51,668	(16)	(16)
Washington Township	27,529	27,527	27,522	27,516	(4)	(7)	27,507	(8)	(8)
Wayne Township	217,246	217,229	217,194	217,143	(34)	(51)	217,077	(66)	(66)
Fort Wayne	6,295,646	6,295,150	6,294,159	6,292,672	(991)	(1,487)	6,290,749	(1,923)	(1,923)
New Haven	412,048	412,016	411,951	411,854	(65)	(97)	411,728	(126)	(126)
Woodburn	13,292	14,753	17,674	22,056	2,921	4,382	27,724	5,668	5,668
Zanesville	171	171	171	171	(0)	(0)	171	(0)	(0)
Grabill	79,786	79,780	79,767	79,748	(13)	(19)	79,724	(24)	(24)
Huntertown	34,703	34,700	34,695	34,687	(5)	(8)	34,676	(11)	(11)
Monroeville	16,959	16,957	16,955	16,951	(3)	(4)	16,946	(5)	(5)
Leo-Cedarville	33,014	33,012	33,006	32,999	(5)	(8)	32,989	(10)	(10)
MSD SW Allen	854,089	854,022	853,887	853,685	(134)	(202)	853,425	(261)	(261)
NW Allen Schools	845,877	845,810	845,677	845,477	(133)	(200)	845,219	(258)	(258)
Fort Wayne Schools	2,463,718	2,463,524	2,463,136	2,462,554	(388)	(582)	2,461,802	(753)	(753)
East Allen Schools	821,239	821,175	821,045	820,851	(129)	(194)	820,601	(251)	(251)
Allen Co Library	1,581,534	1,581,410	1,581,161	1,580,787	(249)	(374)	1,580,304	(483)	(483)
Fort Wayne Public Trans	261,426	261,406	261,365	261,303	(41)	(62)	261,223	(80)	(80)
Allen County Airport	213,436	213,419	213,386	213,335	(17)	(50)	213,270	(65)	(65)
SW Allen Co. Fire	97,135	-	-	-	-	-	-	-	-
Allen County Solid Waste	-	-	-	-	-	-	-	-	-

CITY OF WOODBURN, INDIANA
Allen County, Indiana

Summary of Estimated Impact on County Option Income Taxes

Government Unit	Certified 2022 Distribution	Estimated 1st Year		\$ Change 1st Year		Estimated 2nd Year		\$ Change 2nd Year		Estimated 3rd Year		\$ Change 3rd Year		Estimated 4th Year		\$ Change 4th Year	
		Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation
Allen County	\$ 18,724,622	\$ 18,724,622	\$ -	\$ 18,723,310	\$ (1,312)	\$ 18,720,685	\$ (2,624)	\$ 18,716,749	\$ (3,937)								
Aboite Township	121,197	121,197	-	121,189	(8)	121,172	(17)	121,146	(25)								
Adams Township	111,826	111,826	-	111,818	(8)	111,802	(16)	111,779	(24)								
Cedar Creek Township	99,877	99,877	-	99,870	(7)	99,856	(14)	99,835	(21)								
Eel River Township	8,881	8,881	-	8,880	(1)	8,879	(1)	8,877	(2)								
Jackson Township	3,624	3,624	-	3,624	(0)	3,623	(1)	3,622	(1)								
Jefferson Township	23,608	23,608	-	23,606	(2)	23,603	(3)	23,598	(5)								
Lafayette Township	2,560	2,560	-	2,560	(0)	2,559	(0)	2,559	(0)								
Lake Township	17,993	17,993	-	17,992	(1)	17,989	(3)	17,985	(4)								
Madison Township	11,901	11,901	-	11,900	(1)	11,898	(2)	11,896	(3)								
Marion Township	20,225	20,225	-	20,224	(1)	20,221	(3)	20,216	(4)								
Maumee Township	15,824	15,824	-	15,823	(1)	15,821	(2)	15,817	(3)								
Milan Township	20,600	20,600	-	20,599	(1)	20,596	(3)	20,591	(4)								
Monroe Township	10,496	10,496	-	10,495	(1)	10,494	(1)	10,492	(2)								
Perry Township	123,664	123,664	-	123,655	(9)	123,638	(17)	123,612	(26)								
Pleasant Township	5,015	5,015	-	5,015	(0)	5,014	(1)	5,013	(1)								
Scripto Township	2,469	2,469	-	2,469	(0)	2,468	(0)	2,468	(1)								
Springfield Township	65,777	65,777	-	65,772	(5)	65,763	(9)	65,749	(14)								
St. Joseph Township	145,382	145,382	-	145,372	(10)	145,351	(20)	145,321	(31)								
Washington Township	77,399	77,399	-	77,394	(5)	77,383	(11)	77,366	(16)								
Wayne Township	610,803	610,803	-	610,760	(43)	610,675	(86)	610,546	(128)								
Fort Wayne	23,600,933	23,600,933	-	23,599,279	(1,654)	23,595,971	(3,308)	23,591,010	(4,962)								
New Haven	1,158,506	1,158,506	-	1,158,425	(81)	1,158,262	(162)	1,158,019	(244)								
Woodburn	37,372	37,372	-	41,024	3,652	48,327	7,304	59,283	10,955								
Zanesville	480	480	-	480	(0)	480	(0)	480	(0)								
Grabill	224,325	224,325	-	224,309	(16)	224,278	(31)	224,231	(47)								
Huntertown	97,570	97,570	-	97,563	(7)	97,549	(14)	97,529	(21)								
Monroeville	47,681	47,681	-	47,678	(3)	47,671	(7)	47,661	(10)								
Leo-Cedarville	92,822	92,822	-	92,815	(7)	92,802	(13)	92,783	(20)								
MSD SW Allen	-	-	-	-	-	-	-	-	-								
NW Allen Schools	-	-	-	-	-	-	-	-	-								
Fort Wayne Schools	-	-	-	-	-	-	-	-	-								
East Allen Schools	-	-	-	-	-	-	-	-	-								
Allen Co. Library	4,446,607	4,446,607	-	4,446,295	(312)	4,445,672	(623)	4,444,737	(935)								
Fort Wayne Public Trans	1,050,030	1,050,030	-	1,049,956	(74)	1,049,809	(147)	1,049,588	(221)								
Allen County Airport	857,274	857,274	-	857,214	(60)	857,094	(120)	856,914	(180)								
SW Allen Co. Fire	273,104	273,104	-	273,085	(19)	273,047	(38)	272,989	(57)								
Allen County Solid Waste	-	-	-	-	-	-	-	-	-								

CITY OF WOODBURN, INDIANA

Allen County, Indiana

Summary of Estimated Impact on County Economic Development Income Tax

Government Unit	Certified 2022 Distribution	Estimated 1st Year		\$ Change 1st Year		Estimated 2nd Year		\$ Change 2nd Year		Estimated 3rd Year		\$ Change 3rd Year		Estimated 4th Year		\$ Change 4th Year	
		Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation
Allen County	\$ 11,754,445	\$ 11,754,445	\$ -	\$ 11,754,445	\$ -	\$ 11,754,445	\$ -	\$ 11,754,445	\$ -	\$ 11,754,445	\$ -	\$ 11,754,445	\$ -	\$ 11,754,445	\$ -	\$ 11,754,445	\$ -
Fort Wayne	40,901,379	40,901,379	-	40,901,379	-	40,901,379	-	40,901,379	-	40,901,379	-	40,901,379	-	40,901,379	-	40,901,379	-
New Haven	2,385,165	2,385,165	-	2,385,165	-	2,385,165	-	2,385,165	-	2,385,165	-	2,385,165	-	2,385,165	-	2,385,165	-
Woodburn	245,062	245,062	-	245,062	-	245,062	-	245,062	-	245,062	-	245,062	-	245,062	-	245,062	-
Zanesville	20,476	20,476	-	20,476	-	20,476	-	20,476	-	20,476	-	20,476	-	20,476	-	20,476	-
Grabill	169,770	169,770	-	169,770	-	169,770	-	169,770	-	169,770	-	169,770	-	169,770	-	169,770	-
Huntertown	1,031,680	1,031,680	-	1,031,680	-	1,031,680	-	1,031,680	-	1,031,680	-	1,031,680	-	1,031,680	-	1,031,680	-
Monroeville	199,113	199,113	-	199,113	-	199,113	-	199,113	-	199,113	-	199,113	-	199,113	-	199,113	-
Leo-Cedarville	580,894	580,894	-	580,894	-	580,894	-	580,894	-	580,894	-	580,894	-	580,894	-	580,894	-

NOTE: Since EDIT distributions are based on population, no change is expected until the next census.

CITY OF WOODBURN, INDIANA
Allen County, Indiana

Summary of Estimated Impact on County Public Safety Income Tax

Government Unit	Certified 2022 Distribution	Estimated 1st Year		Estimated 2nd Year		Estimated 3rd Year		Estimated 4th Year		\$ Change 4th Year Annexation
		Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	Annexation	
Allen County	\$ 3,748,197	\$ 3,748,197	\$ 3,747,775	\$ (422)	\$ 3,746,931	\$ (844)	\$ 3,745,664	\$ (1,266)		
Fort Wayne	6,615,826	6,615,826	6,615,081	(745)	6,613,591	(1,490)	6,611,356	(2,235)		
New Haven	361,357	361,357	361,316	(41)	361,235	(81)	361,113	(122)		
Woodburn	10,440	10,440	11,657	1,217	14,092	2,435	17,744	3,652		
Zanesville	120	120	120	(0)	120	(0)	120	(0)		
Grabill	18,334	18,334	18,332	(2)	18,328	(4)	18,322	(6)		
Huntertown	15,389	15,389	15,387	(2)	15,384	(3)	15,379	(5)		
Monroeville	13,362	13,362	13,360	(2)	13,357	(3)	13,353	(5)		
Leo-Cedarville	26,028	26,028	26,025	(3)	26,019	(6)	26,010	(9)		

CITY OF WOODBURN, INDIANA

Allen County, Indiana

Summary of Estimated Impact on Circuit Breaker Credits

Government Unit	Estimated 2021	Estimated 1st Year Annexation	Estimated 2nd Year Annexation	\$ Change 2nd Year Annexation	Estimated 3rd Year Annexation	\$ Change 3rd Year Annexation	Estimated 4th Year Annexation	\$ Change 4th Year Annexation
Allen County	\$ 6,408,947	\$ 6,414,220	\$ 6,424,767	\$ 10,547	\$ 6,440,587	\$ 15,820	\$ 6,461,681	\$ 21,094
Aboite Township	31,682	31,682	31,682	-	31,682	-	31,682	-
Adams Township	41,607	41,607	41,607	-	41,607	-	41,607	-
Cedar Creek Township	8,497	8,497	8,497	-	8,497	-	8,497	-
Eel River Township	-	-	-	-	-	-	-	-
Jackson Township	37	37	37	-	37	-	37	-
Jefferson Township	682	682	682	-	682	-	682	-
Lafayette Township	-	-	-	-	-	-	-	-
Lake Township	352	352	352	-	352	-	352	-
Madison Township	258	258	258	-	258	-	258	-
Marion Township	614	614	614	-	614	-	614	-
Maumee Township	1,062	1,890	3,547	828	6,032	2,485	9,345	3,313
Millan Township	471	471	471	-	471	-	471	-
Monroe Township	1,601	1,601	1,601	-	1,601	-	1,601	-
Perry Township	5,781	5,781	5,781	-	5,781	-	5,781	-
Pleasant Township	189	189	189	-	189	-	189	-
Scipio Township	103	103	103	-	103	-	103	-
Springfield Township	198	198	198	-	198	-	198	-
St. Joseph Township	78,973	78,973	78,973	-	78,973	-	78,973	-
Washington Township	19,448	19,448	19,448	-	19,448	-	19,448	-
Wayne Township	466,999	466,999	466,999	-	466,999	-	466,999	-
Fort Wayne	18,409,933	18,409,933	18,409,933	-	18,409,933	-	18,409,933	-
New Haven	581,043	581,043	581,043	-	581,043	-	581,043	-
Woodburn	3,753	12,444	29,825	8,690	55,896	26,072	89,615	33,719
Zanesville	19	19	19	-	19	-	19	-
Grabill	12,683	12,683	12,683	-	12,683	-	12,683	-
Huntertown	221	221	221	-	221	-	221	-
Monroeville	26,163	26,163	26,163	-	26,163	-	26,163	-
Leo-Cedarville	1,419	1,419	1,419	-	1,419	-	1,419	-
MSD SW Allen	2,250,423	2,250,423	2,250,423	-	2,250,423	-	2,250,423	-
NW Allen Schools	1,075,426	1,075,426	1,075,426	-	1,075,426	-	1,075,426	-
Fort Wayne Schools	6,400,468	6,400,468	6,400,468	-	6,400,468	-	6,400,468	-
East Allen Schools	789,096	798,933	818,606	9,836	848,115	29,509	887,460	39,346
Allen Co Library	2,098,883	2,100,481	2,103,677	1,598	2,108,470	4,793	2,114,861	6,391
Fort Wayne Public Trans	785,917	785,917	785,917	-	785,917	-	785,917	-
Allen County Airport	544,105	544,482	545,235	376	546,364	1,129	547,869	1,506
SW Allen Co. Fire	4,904	4,904	4,904	-	4,904	-	4,904	-
Allen County Solid Waste	-	-	-	-	-	-	-	-

NOTE: Assumes all non-annexation levies grow at the same rate as assessed value growth