

**A FISCAL POLICY RESOLUTION  
FOR ANNEXING CONTIGUOUS TERRITORY  
TO THE CITY OF FORT WAYNE, INDIANA**

**Sweetwater Sound, LLC Voluntary Annexation**

WHEREAS, Ind. Code § 36-4-3-3.1 requires that the municipality has developed a written fiscal plan and has established a definite policy, by resolution of the legislative body that meets the requirements set forth in Ind. Code § 36-4-3-13(d), prior to annexing property under Ind. Code § 36-4-3; and

WHEREAS, it is the desire of the Common Council of the City of Fort Wayne, State of Indiana, to provide such written fiscal plan, and comply with Indiana law.

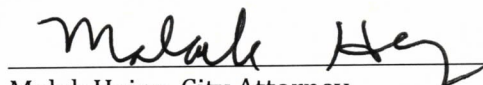
THEREFORE, BE IT RESOLVED by the Common Council of the City of Fort Wayne, State of Indiana, that Exhibit A, as attached and incorporated herein, is adopted as the fiscal plan for the "Sweetwater Voluntary Annexation" proposed by Ordinance No. X-26-06-13.

BE IT FURTHER RESOLVED THAT the sections, paragraphs, sentences, clauses and phrases of this Resolution and the fiscal plan are separable, and if any phrase, clause, sentence, paragraph or section of this Resolution or the fiscal plan shall be declared unconstitutional, invalid or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality, invalidity, or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Resolution or the fiscal plan.

This Resolution shall be in full force and effect from and after its passage, any and all necessary approval by the Mayor.

  
Council Member

APPROVED AS TO FORM AND LEGALITY

  
Malak Heiny, City Attorney



# **SWEETWATER SOUND, LLC**

## **SUPERVOLUNTARY ANNEXATION**

### *Fiscal Plan*

**CITY OF FORT WAYNE, INDIANA**

Sharon Tucker, Mayor

May 2026

# **SWEETWATER SOUND, LLC**

## **SUPERVOLUNTARY ANNEXATION**

### *Fiscal Plan*

**Sharon Tucker**

*Mayor*

City of Fort Wayne

**Jonathon Leist**

*Director*

Community Development

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Planning & Policy

May 2026

# TABLE OF CONTENTS

|                                            |    |
|--------------------------------------------|----|
| <b>SECTION ONE: BASIC DATA</b>             | 1  |
| Location                                   | 1  |
| Size                                       | 1  |
| Population                                 | 1  |
| Buildings                                  | 1  |
| Patterns of Land Use                       | 1  |
| Zoning                                     | 1  |
| Soil & Topography                          | 2  |
| Assessment                                 | 2  |
| Tax Rates                                  | 2  |
| Council District                           | 2  |
| <b>SECTION TWO: STATE LAW REQUIREMENTS</b> | 3  |
| <b>SECTION THREE: NEED FOR ANNEXATION</b>  | 4  |
| Fort Wayne Growth                          | 4  |
| Economic Development                       | 4  |
| Conclusion                                 | 5  |
| <b>SECTION FOUR: MUNICIPAL SERVICES</b>    | 7  |
| Police Department                          | 7  |
| Fire Department                            | 8  |
| Emergency Medical Services (EMS)           | 8  |
| Solid Waste Disposal                       | 9  |
| Traffic Engineering                        | 10 |
| Streets and Roads                          | 10 |
| Parks and Recreation                       | 10 |
| Water                                      | 11 |
| Sanitary Sewers                            | 11 |
| Stormwater Sewers                          | 12 |
| Animal Control                             | 12 |
| Administrative Services                    | 12 |
| Neighborhood Code Compliance               | 13 |
| Liability for Township Debt                | 13 |

|                                                                 |           |
|-----------------------------------------------------------------|-----------|
| Plan for Hiring Displaced Governmental Employees .....          | 13        |
| <b>SECTION FIVE: FINANCIAL SUMMARY AND RECOMMENDATION .....</b> | <b>14</b> |
| Revenues.....                                                   | 14        |
| Expenditures .....                                              | 14        |
| Estimated Effect On Taxpayer .....                              | 15        |
| Estimated Effect On Other Taxing Units .....                    | 16        |
| Recommendation .....                                            | 16        |
| <b>APPENDIX A: Parcel List .....</b>                            | <b>17</b> |
| <b>APPENDIX B: Legal Description.....</b>                       | <b>18</b> |
| <b>APPENDIX C: Zoning and Historic Annexation Map.....</b>      | <b>21</b> |

## LIST OF TABLES

|                                                                           |    |
|---------------------------------------------------------------------------|----|
| Table 1: Tax Rate Conversions.....                                        | 2  |
| Table 2: Fort Wayne Population Changes by Census Year .....               | 4  |
| Table 3: EMS Fees.....                                                    | 9  |
| Table 4: Applicable Fort Wayne Taxing District Rate .....                 | 14 |
| Table 5: Estimated Revenue, Expenses and Balance by Year: 2027-2031 ..... | 15 |
| Table 6: Parcel List.....                                                 | 17 |

## **SECTION ONE: Basic Data**

### **LOCATION**

The Sweetwater Sound, LLC Annexation area is located west of the City of Fort Wayne, immediately adjacent to the existing Sweetwater Sound campus. The annexation area is generally bounded by U.S. Highway 30 to the north, Kroemer Road to the east, California Road to the south, and Flaugh Road to the west.

### **SIZE**

The Sweetwater Sound, LLC Annexation area contains approximately 90.92 acres.

### **POPULATION**

The current population of the annexation area is zero (0) persons.

### **BUILDINGS**

There are currently four (4) buildings within the annexation area, all associated with the existing Sweetwater Sound campus and accessory uses.

### **PATTERNS OF LAND USE**

Land use in the annexation area is a combination of commercial and industrial uses associated with the Sweetwater campus, together with undeveloped land planned for the campus warehouse expansion.

### **ZONING**

The annexation area currently contains three zoning classifications under Allen County jurisdiction: BTI (Business, Technology, and Industrial Park), I2 (General Industrial), and A1 (Agricultural). The City of Fort Wayne Zoning Ordinance establishes predetermined zoning conversions from Allen County zoning to Fort Wayne zoning upon annexation. The BTI and I2 designations will remain in place under Fort Wayne's corresponding districts. The A1 (Agricultural) district covers a portion of the annexation that is right-of-way for the US 30 and Flaugh Rd. interchange being constructed by the Indiana Department of Transportation (INDOT). The A1 (Agricultural) district will convert to AR (Low-Intensity Residential). Any subsequent change in zoning of the property following annexation would proceed through the rezoning process administered by the Fort Wayne Plan Commission.

## SOIL & TOPOGRAPHY

According to the National Resource Conservation Service National Cooperative Soil Survey, soils in the area consist primarily of a mixture of Blount Loam (somewhat poorly drained), Glynwood Silt Loam (moderately well drained), and Pewamo Silty Clay Loam (very poorly drained). The land is generally flat, with slopes ranging from 0 to 12 percent.

## ASSESSMENT

The net assessed value for the proposed Sweetwater Sound, LLC Annexation area is estimated at \$25,060,400, derived from Allen County Assessor's Office property information available through the Allen County I-Map System as of April 2026 for assessment year 2025 (taxes payable 2026).

## TAX RATES PER \$100 OF ASSESSED VALUATION

The following table presents an estimation of the change in tax rates following annexation. Final tax rates are not available until they are published by the Allen County Auditor's Office on a yearly basis.

**Table 1: Tax Rate Conversions**

| EXISTING TAXING DISTRICT<br>AND RATE | TAXING DISTRICT AND RATE<br>AFTER ANNEXATION | CHANGE IN RATE | PERCENT CHANGE |
|--------------------------------------|----------------------------------------------|----------------|----------------|
| Washington Township 1.7810           | Fort Wayne – Washington 2.5738               | 0.7928         | 44.51%         |

*Source: Allen County Auditor's Office, Tax Rates 2025 payable 2026.*

## COUNCIL DISTRICT

The Sweetwater Sound, LLC Annexation area will initially be assigned to City Council District 3, subject to any later statutorily required reapportionment.

## **SECTION TWO: State Law Requirements**

When pursuing an annexation, a municipality must ensure that the proposed annexation conforms to state law. Indiana Code 36-4-3 governs municipal annexation and provides the framework for supervoluntary annexations. Indiana Code 36-4-3-5.1 authorizes a supervoluntary annexation where an area is at least one-eighth (12.5%) contiguous to a municipality and where one hundred percent (100%) of the property owners in the area petition for the annexation.

The proposed Sweetwater Sound, LLC Annexation area satisfies the contiguity requirement. The area is approximately 32% contiguous to the existing corporate boundaries of the City of Fort Wayne, well in excess of the statutory one-eighth threshold.

In accordance with Indiana Code 36-4-3-5.1, a petition for annexation has been received by the Fort Wayne City Council and is signed by one hundred percent (100%) of the landowners within the proposed annexation area.

Indiana Code 36-4-3-3.1 and 36-4-3-13 require the municipality to develop and adopt a written fiscal plan and to establish a definite policy by resolution of the Common Council for the provision of services to the annexed area. The fiscal plan must include itemized cost estimates of planned services for each municipal department or agency; the method or methods of financing the planned services; a plan for the organization and extension of services; an assurance that non-capital services will be provided within one (1) year after the effective date of the annexation in a manner equivalent in standard and scope to those services provided within the existing corporate boundaries; an assurance that capital improvement services will be provided within three (3) years after the effective date of the annexation in the same manner as those services are provided within the existing corporate boundaries; the estimated effect of the proposed annexation on taxpayers in each of the political subdivisions to which the annexation applies for four (4) years; the estimated effect on municipal finances for four (4) years; any estimated effects on political subdivisions in the county that are not part of the annexation for four (4) years; and a parcel list identifying each parcel by owner, parcel identification number, most recent assessed value, and the existence of any known waiver of the right to remonstrate.

This fiscal plan has been prepared to satisfy each of these requirements.

## SECTION THREE: Need for Annexation

### FORT WAYNE GROWTH

Annexation has played a defining role in Fort Wayne's history and remains a primary tool for capturing contiguous growth. Since the early 1950s, when federal housing policies encouraged significant suburban migration, Fort Wayne has maintained an active annexation program as a matter of fiscal necessity. The population trend within the City's historic boundaries illustrates the long-term impact of suburbanization on the municipal tax base.

The 1950 Fort Wayne Census population was 133,607 persons. By 2020, the same geographic area encompassed by the 1950 corporate boundaries had decreased in population by 40.5 percent, a loss of 54,127 persons. This pattern underscores the difficulty of sustaining service delivery to a static or shrinking tax base and reinforces the importance of annexation as a long-term strategy for municipal fiscal health and service quality.

**Table 2: Fort Wayne Population Changes by Census Year**

| CENSUS BASE YEAR | FORT WAYNE<br>POPULATION BY CENSUS<br>BASE YEAR | 2020 CENSUS POPULATION WITHIN<br>RESPECTIVE BASE-YEAR BOUNDARIES | % CHANGE IN<br>POPULATION |
|------------------|-------------------------------------------------|------------------------------------------------------------------|---------------------------|
| 1950             | 133,607                                         | 79,480                                                           | 40.5%                     |
| 1960             | 161,776                                         | 109,237                                                          | 32.5%                     |
| 1970             | 178,269                                         | 135,442                                                          | 24.0%                     |
| 1980             | 172,391                                         | 153,680                                                          | 10.9%                     |
| 1990             | 173,072                                         | 168,683                                                          | 2.5%                      |
| 2000             | 205,727                                         | 202,793                                                          | 1.4%                      |
| 2010             | 253,691                                         | 263,306                                                          | (3.8%)                    |
| 2020             | 263,886                                         | 263,911                                                          | —                         |

*Data based on 2020 Census data.*

### ECONOMIC DEVELOPMENT

Sweetwater Sound is one of Fort Wayne's most significant employers and a nationally recognized music retailer. The company's existing Fort Wayne distribution operations span 524,363 square feet on its

current campus. Sustained growth in customer demand has created the need for additional distribution capacity, and Sweetwater has committed to expanding its Fort Wayne campus.

The Fort Wayne Redevelopment Commission has entered into an Economic Development Agreement with Sweetwater Sound to support the expansion. The expansion is projected to create approximately 75 temporary construction jobs and to enable Sweetwater to add 300 permanent positions to its Fort Wayne workforce. The annexation area is anticipated to generate approximately \$2 million in cumulative property tax revenue to the City of Fort Wayne during the first five years following annexation, with revenue collection beginning in 2028 as the area appears on the 2027 pay 2028 tax rolls. Additional tax increment revenue will accrue to the West Highway 30 Allocation Area as previously abated assessed value converts to taxable increment and as the Sweetwater warehouse expansion is constructed and assessed in future tax years.

Under the Economic Development Agreement, the Redevelopment Commission will fund public infrastructure improvements primarily consisting of road improvements in and around the Sweetwater campus. These improvements will be paid through tax increment financing (TIF) revenue generated within the West Highway 30 Allocation Area. Following annexation, the Redevelopment Commission intends to expand the West Highway 30 TIF district to include the annexation area, ensuring that the new increment generated by the Sweetwater expansion supports the public infrastructure investments necessary to enable the project.

The annexation area encompasses the land on which Sweetwater's warehouse expansion will be constructed. Annexation is necessary for Fort Wayne Redevelopment Commission resources and authority to be applied to the area. The annexation also positions the City to benefit from broader regional infrastructure investment. The Indiana Department of Transportation is currently constructing extensive roadway improvements along U.S. 30, including a new interchange at Flaugh Road. These INDOT improvements will substantially enhance access to the annexation area and further support its long-term development potential. State and federal investment in the corridor reinforces the strategic value of the annexation area to the City's economic future.

## **CONCLUSION**

The City of Fort Wayne should annex the proposed Sweetwater Sound, LLC Annexation area. The annexation satisfies the contiguity and petition requirements of Indiana Code 36-4-3-5.1; it advances the City's long-standing growth policy by capturing contiguous development on the City's western edge; it

accommodates a major economic development project in partnership with one of the City's important employers; and it positions the City to capitalize on future investments along the U.S. 30 corridor.

## **SECTION FOUR: Municipal Services**

This section of the Sweetwater Sound, LLC Annexation Fiscal Plan forecasts the costs and methods of financing services for the annexation area. It also describes how and when the City will extend services of a non-capital and capital nature. The discussion that follows demonstrates how the City will satisfy the requirements of Indiana Code 36-4-3-13 with respect to the provision and financing of services in an equitable manner.

Indiana Code 36-4-3-13 provides that non-capital services including police protection, fire protection, street and road maintenance, and other non-capital services normally provided within the corporate boundaries shall be provided to the annexed territory within one (1) year after the effective date of the annexation, in a manner equivalent in standard and scope to those services provided within the existing corporate boundaries, regardless of similar topography, patterns of land use, or population density. Services of a capital improvement nature including street construction, street lighting, sewer facilities, water facilities, and stormwater drainage facilities shall be provided to the annexed territory within three (3) years after the effective date of the annexation, in the same manner as such services are provided within the existing corporate boundaries and consistent with applicable federal, state, and local laws, procedures, and planning criteria.

For the Sweetwater Sound, LLC Annexation, all non-capital services will be provided immediately upon the effective date of the annexation. All capital improvements will be provided within three (3) years of the effective date of the annexation, consistent with state law. Costs are calculated in current-year dollars and have been rounded for clarity of presentation.

### **POLICE DEPARTMENT**

The Fort Wayne Police Department (FWPD) provides the preservation of life and property, prevention of crime, detection and apprehension of criminal offenders, assistance for those who cannot care for themselves or who are in danger of physical harm, resolution of day-to-day conflicts among family, friends, and neighbors, and the creation and maintenance of a feeling of security within the community. The Department is also involved in legal work and the protection of constitutional rights, performs traffic control, promotes civil order, and provides educational and technical assistance in crime prevention and neighborhood services.

The proposed annexation area will be incorporated into the Baker District in the Northwest Police Division, Northwest Quadrant. This is within the Northwest Area Partnership (NEAP).

No additional staff or equipment is needed upon annexation. Given the minimal anticipated call volume and the commercial-industrial character of the area, law enforcement services can be provided by absorbing calls into the existing workload. No new police facility will be required. Funding for police services in the annexation area will be derived primarily from local property taxes through the General Fund.

**Capital Cost: \$0   Estimated Annual Cost: \$0**

## **FIRE DEPARTMENT**

The Fort Wayne Fire Department (FWFD) will provide fire protection services to the annexation area immediately upon annexation. Services provided include fire protection and suppression, emergency rescue, fire prevention and inspection, arson investigation, emergency medical support, hazardous materials and scuba response, hydrant maintenance, and public education.

Station 6 will provide primary response to the annexation area. Station 6 is located at 1500 W. Coliseum Boulevard, approximately 3 miles from the area, with a projected response time of 5–7 minutes. Station 6 is equipped with one Class A Pumper/Engine and houses a specialized hazardous materials response unit. Secondary response will be provided by Station 7, located at 1602 Lindenwood Avenue, in the event that the primary responding engine is unavailable or that a full response is required. The full structure fire response plan for the applicable zone (S0638) is: E06, E07, E15, TK15, TK17, BAT17, BAT13.

Given the limited population and the existing fire-protected character of the adjacent Sweetwater campus, fewer than ten calls per year are estimated. No additional personnel, equipment, or fire station construction is required to service this annexation.

**Capital Cost: \$0   Estimated Annual Cost: \$0**

## **EMERGENCY MEDICAL SERVICES (EMS)**

Emergency medical services for the City of Fort Wayne are provided by the Three Rivers Ambulance Authority (TRAA). The Sweetwater Sound, LLC Annexation area will receive full advanced life support ambulance service immediately upon annexation.

TRAA stations ambulances throughout the City twenty-four hours a day. Upon receiving a request for service from the annexation area, the closest available ambulance will be dispatched. Where appropriate, Station 6 of the Fort Wayne Fire Department will provide supporting response.

Emergency medical services are financed through user fees. The 2026 approved TRAA rates are shown in Table 3.

**Table 3: EMS Fees**

| SERVICE                  | FEE              |
|--------------------------|------------------|
| ALS2 Base Rate & Neonate | \$3,029.60       |
| ALS Base Rate            | \$2,093.20       |
| ALS Non-Emergent         | \$1,322.00       |
| BLS Base Rate            | \$1,762.68       |
| BLS Non-Emergent         | \$1,101.68       |
| Treat – No Transport     | \$530.00         |
| Mileage                  | \$37.33 per mile |

Source: Three Rivers Ambulance Authority.

**Capital Cost: \$0   Estimated Annual Cost: \$0**

## **SOLID WASTE DISPOSAL**

The Fort Wayne Solid Waste Department oversees residential garbage and curbside recycling collection within the City of Fort Wayne. GFL Environmental currently provides residential garbage collection (including yard waste) and recycling collection under contract. Trash collection occurs weekly and recycling collection every other week. These services are funded through a \$21.58 per month garbage user fee per single-family household, \$43.16 for two- to four-unit residential buildings, and \$4.00 per month for extra carts. Commercial and industrial buildings, institutions such as schools and churches, non-profits, and residential buildings with more than four (4) units do not receive City Solid Waste services. All Solid Waste services are funded on a user-fee basis.

The Solid Waste Department also administers supplementary programs, including the City's "Great American Clean-Up."

Because there are no residential dwellings within the annexation area, no solid waste service needs are anticipated as a result of this annexation.

**Capital Cost: \$0   Estimated Annual Cost: \$0**

## **TRAFFIC ENGINEERING**

The City's Traffic Engineering Department will assume responsibility for traffic control in the annexation area immediately upon the effective date of annexation. Services include surveys and investigations of traffic conditions, installation and maintenance of traffic control devices, signs, pavement markings, roadway lighting, and related systems.

Existing pavement markings and signage along the relevant roadway segments will transfer to City responsibility at the time of annexation. The Department of Public Works has estimated the annual cost of signs, markings, and roadway lighting attributable to the annexation area at \$2,100.

The Indiana Department of Transportation is currently constructing extensive roadway improvements along U.S. 30, including a new interchange at Flaugh Road. Traffic patterns in the area will be in flux during and following construction. No capital expenditures are anticipated as a direct result of the annexation; however, Traffic Engineering will continue to monitor conditions as the interchange project and the Sweetwater expansion proceed.

**Capital Cost: \$0   Estimated Annual Cost: \$2,100**

## **STREETS AND ROADS**

The Fort Wayne Street Department will be responsible for the general maintenance of all public streets designated within the City's right-of-way in the annexation area immediately after the effective date of 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 Street Department will also provide engineering services and construction supervision for all public streets, alleys, and sidewalks within the City's right-of-way.

INDOT is currently reconstructing portions of Flaugh Road as part of the U.S. 30 interchange project; the City will assume maintenance of the relevant segment upon annexation. The Department of Public Works has estimated the annual cost of Street Department services attributable to the annexation area at \$7,600, based on an assumption of approximately twenty (20) snow events per year and ordinary maintenance activities. No additional capital expenditures for street construction are anticipated as a direct result of the annexation.

**Capital Cost: \$0   Estimated Annual Cost: \$7,600**

## **PARKS AND RECREATION**

Residents and employees in the annexation area will have access to City park facilities, including swimming pools, ball diamonds, picnic areas, golf courses, and indoor and outdoor skating facilities. Buckner Park is the closest park to the annexation area.

Other Fort Wayne parks and recreational activities include athletic leagues, youth sports, senior citizen activities, special events, cultural arts, and instructional programs. These activities are currently available to all City residents across the City's 2,840 acres of parkland and greenspace administered by Parks and Recreation.

The Fort Wayne Parks and Recreation Department also cares for street trees within the public right-of-way. Minimal to no additional capital or annual costs are expected as a result of this annexation.

**Capital Cost: \$0   Estimated Annual Cost: \$0**

## **WATER**

City Utilities has developed a preliminary framework for water service in the broader service area, including anticipated water main sizing and general distribution alignments that encompass the proposed annexation territory. Extension of water infrastructure into the annexation area will be demand-driven and initiated in conjunction with development activity. Implementation typically follows the established process of petition, development plan or site plan review, and execution of a water main construction contract.

Public water mains currently exist within or adjacent to portions of the annexation area. Based on review by City Utilities, these existing facilities are believed to have sufficient capacity to accommodate anticipated future demand within the annexation territory, including the planned commercial expansion. Fire hydrants are present within the annexation area.

No additional capital improvements or extraordinary costs for water service are anticipated as a direct result of annexation. Future infrastructure extensions will be constructed in coordination with development and in accordance with City standards and policies. Properties located within the City also benefit from reduced water utility rates as compared to non-City customers.

**Capital Cost: \$0   Estimated Annual Cost: \$0**

## **SANITARY SEWERS**

Public sanitary sewer infrastructure, including existing sewer mains, is currently present within the annexation area. City Utilities has a preliminary plan identifying anticipated sanitary sewer main sizing and general collection system alignments for the broader service area, which includes the proposed annexation territory.

Extension of sanitary sewer service within the annexation area will be driven by development activity and associated demand. Implementation will occur in accordance with the City's standard process, including petition, development plan or site plan approval, and execution of a sanitary sewer main construction contract.

Based on evaluation by City Utilities, the existing sanitary sewer system is believed to have sufficient capacity to accommodate future development within the annexation area, including the planned commercial expansion. No additional capital improvements or extraordinary costs for sanitary sewer service are anticipated as a direct result of annexation. Properties located within the City also benefit from reduced sanitary sewer utility rates as compared to non-City customers.

**Capital Cost: \$0   Estimated Annual Cost: \$0**

## **STORMWATER SEWERS**

At present, there are no identified public stormwater facilities within the proposed annexation area. Existing drainage infrastructure appears to be privately owned and maintained, including facilities associated with the Sweetwater campus. Future public stormwater infrastructure may be constructed in the vicinity, including potential improvements along Flaugh Road associated with the INDOT U.S. 30

interchange project. Upon completion, qualifying facilities may be accepted under City Utilities ownership and maintenance, consistent with City standards and policies.

Because the area is currently within Allen County jurisdiction, there are no existing City Utilities stormwater customers within the annexation territory. Following annexation, any existing public drainage infrastructure may be transferred from the Allen County Surveyor's Office to City Utilities; however, based on current information, drainage infrastructure within the area appears to be privately owned.

Stormwater utility charges are assessed based on an Equivalent Residential Unit (ERU) methodology. Current rates are \$6.38 per ERU for residential properties and \$5.14 per ERU for non-residential properties; these rates are subject to periodic review and adjustment by City Utilities. No additional capital improvements or extraordinary annual costs for stormwater management are anticipated as a direct result of annexation. Future infrastructure needs will be addressed in coordination with development activity and in accordance with applicable design standards and regulatory requirements.

**Capital Cost: \$0   Estimated Annual Cost: \$0**

## **ANIMAL CONTROL**

The Fort Wayne Department of Animal Care and Control will provide services to the annexation area immediately upon the effective date of annexation. Services include 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 relative to animals, and a humane education program.

Given the absence of residential dwellings in the annexation area, the costs to provide services to the annexation area would be negligible.

**Capital Cost: \$0   Estimated Annual Cost: \$0**

## **ADMINISTRATIVE SERVICES**

All administrative functions of the City will be available to the annexation area immediately upon the effective date of annexation. These functions include, but are not limited to, the Mayor's Office, the Law Department, the Plan Commission, the Board of Public Works, the Board of Zoning Appeals, the Metropolitan Human Relations Department, the City Clerk's Office, and the regulatory and program functions of various City departments. When the area is annexed, City departments will be notified and will expand their jurisdictional areas accordingly.

The costs of administrative services cannot be directly tied to the size and population of any single annexation area; expansion of administrative functions occurs as necessary to support the City's overall needs. Funding is drawn from a variety of sources, including the General Fund and State and Federal sources. No incremental administrative cost is anticipated as a direct result of this annexation.

**Capital Cost: \$0   Estimated Annual Cost: \$0**

## **NEIGHBORHOOD CODE COMPLIANCE**

The Department of Neighborhood Code Compliance is responsible for minimum housing inspections, zoning enforcement, solid waste enforcement, abandoned vehicle inspections, and weed ordinance enforcement within the City of Fort Wayne. Existing resources within the Department are sufficient to serve the Sweetwater Sound, LLC Annexation area, and no additional expenses will be incurred as a direct result of annexation.

**Capital Cost:** \$0   **Estimated Annual Cost:** \$0

## **LIABILITY FOR TOWNSHIP DEBT**

Pursuant to Indiana Code 36-4-3-10, the City of Fort Wayne would assume liability for unpaid bonds or other obligations of Washington Township at the effective date of annexation, in the same ratio that the assessed valuation of the property in the annexation area bears to the total assessed valuation of all property in Washington Township as shown by the most recent assessment for taxation, unless the assessed property within the City is already liable for the indebtedness.

According to the Allen County Auditor's Office, Washington Township does not have any outstanding debt to account for at this time.

**Capital Cost:** \$0   **Estimated Annual Cost:** \$0

## **PLAN FOR HIRING GOVERNMENTAL EMPLOYEES DISPLACED BY ANNEXATION**

Due to the limited scope and commercial-industrial character of this annexation, and because Washington Township does not provide municipal-type services to the annexation area, no governmental employees will be eliminated from other governmental agencies as a direct result of this annexation. No hiring plan is therefore required.

## SECTION FIVE: Financial Summary and Recommendation

The purpose of this section is to project the revenues and expenditures attributable to the Sweetwater Sound, LLC Annexation and to summarize the five-year fiscal effects of the annexation, consistent with Indiana Code 36-4-3-13.

### REVENUE & EXPENSES

Property taxes are the principal source of revenue associated with the annexation area. Property taxes are computed from the gross amount of assessed valuation in the area, subject to applicable deductions, exemptions, abatements, and statutory tax caps. The Sweetwater Sound LLC annexation will affect a new property tax rate that accounts for recent statutory changes. The new rate will reflect all Fort Wayne Fund rates with the exception of the Fire rate. The new rate will also reflect preservation of the Northwest Fire District Fund rates. At the time of this annexation, this will be a unique tax rate and district that responds to relatively recent changes to Annexation Statute for Indiana. The estimated property tax rate for the Sweetwater Sound LLC annexation area is \$2.5738 per \$100 in net assessed value. This rate includes \$0.7436 per \$100 of assessed value related to City of Fort Wayne rate funds. The City's portion of the estimated tax rate is presented in Table 4 along with estimated property tax revenue distributed to the City in 2028 – the first year following annexation in 2026 that such revenue will be directed to the City of Fort Wayne.

**Table 4: Applicable Fort Wayne Taxing District Rate**

| Municipal Fund           | Rate          | Estimated 2027 Property Tax Levy |
|--------------------------|---------------|----------------------------------|
| Corporation General      | 0.5427        | \$109,045                        |
| Sanitary Officer Pension | 0.0017        | \$342                            |
| Park                     | 0.1515        | \$30,441                         |
| Redevelopment General    | 0.0033        | \$663                            |
| Cum Capital Development  | 0.0444        | \$8,921                          |
| <b>Total</b>             | <b>0.7436</b> | <b>\$149,412</b>                 |

*Source: Allen County Auditor's Office, Tax Rates 2025 payable 2026. Note: The City's fire fund is subtracted from the City's total rate due to the annexation area being annexed into NW Allen Fire District.*

### Forecasting Revenue and Expenditures

The property that comprise the Sweetwater Sound LLC supervoluntary annexation include property tax abatement arrangements that will phase-out within the first five years following annexation. One effect

of this phase-out is to increase the assessed value of property in the annexation. Those increases are combined with an assumed annual appreciation of 1.5% are reflected in the estimated property tax revenue projections for 2027- 2031 in Table 5.

Expenditure forecasts are described in detail in Section Four and summarized in Table 5b. Capital improvements planned for the Sweetwater Sound LLC annexation area are not required for the purpose of this annexation and they are being handled separately through an economic development agreement that will go into effect following annexation. Annual service costs are anticipated and will be delivered immediately following annexation. The expenses associated with the Sweetwater Sound LLC annexation are forecast in Table 5b and reflect a 3% inflation factor. As tax revenue is collected in arrears, the City may spend a modest amount on service to the Sweetwater Sound LLC annexation that will not be covered by related tax revenue distributions for the first 16 months following the effective date. Those costs are anticipated to be absorbed within department budgets in 2027.

**Table 5: Estimated Revenue, Expenses and Balance by Year: 2027-2031**

| <b>Estimated Revenue</b>                       | <b>2027</b>     | <b>2028</b>      | <b>2029</b>      | <b>2030</b>      | <b>2031</b>      |
|------------------------------------------------|-----------------|------------------|------------------|------------------|------------------|
| Property Tax                                   | \$0             | \$149,412        | \$168,348        | \$181,351        | \$192,880        |
| <b>Estimated Expenses</b>                      |                 |                  |                  |                  |                  |
| Traffic Engineering                            | \$2,163         | \$2,228          | \$2,295          | \$2,364          | \$2,434          |
| Streets and Roads                              | \$7,828         | \$8,063          | \$8,305          | \$8,554          | \$8,810          |
| <b>TOTAL</b>                                   | <b>\$9,991</b>  | <b>\$10,291</b>  | <b>\$10,599</b>  | <b>\$10,917</b>  | <b>\$11,245</b>  |
| <b>Estimate revenue balance after expenses</b> |                 |                  |                  |                  |                  |
|                                                | <b>-\$9,991</b> | <b>\$139,121</b> | <b>\$157,749</b> | <b>\$170,434</b> | <b>\$181,635</b> |

*Source: Departmental correspondence; Fort Wayne Department of Public Works.*

## **ESTIMATED EFFECT ON TAXPAYER**

Sweetwater Sound LLC is the single owner of the five parcels subject to this annexation. The estimated effect in the first year that taxes paid will reflect the increased rate associated with the annexation is an increase of \$154,856. That represents an estimated 44% increase in the tax bill related to the forecast property tax rate change related to annexation.

## **ESTIMATED EFFECT ON OTHER TAXING UNITS**

Pursuant to Indiana Code 36-4-3-13(d)(6) and (8), this plan estimates the effect of the annexation on taxpayers in each of the political subdivisions to which the annexation applies and on political subdivisions in Allen County that are not part of the annexation, for at least four (4) years following the effective date of the annexation.

Taxing units serving the Sweetwater Sound LLC annexation territory will experience a decline in property tax revenue distribution as a result of the annexation. For each taxing unit, the revenue loss is estimated to be 0.36% compared to a scenario without annexation and that loss is forecast to be relatively stable as levies increase across all taxing units over the next five years. Citilink is the single taxing unit other than the City of Fort Wayne that will experience an increase in tax revenue due to the annexation. Since the Sweetwater Sound campus is principally inside the City of Fort Wayne, it is already in the Citilink service area so the annexation will not directly impact operational costs for the local transit provider.

## **RECOMMENDATION**

This fiscal plan demonstrates that the Sweetwater Sound, LLC Annexation satisfies the requirements of Indiana Code 36-4-3. The annexation meets the contiguity and 100% landowner petition requirements of IC 36-4-3-5.1; it provides for the extension of non-capital services within one (1) year and capital services within three (3) years of the effective date in a manner equivalent in standard and scope to services provided within the existing corporate boundaries; and it itemizes cost estimates, methods of financing, and the estimated four-year effects of the annexation on taxpayers, on municipal finances, and on overlapping political subdivisions, all as required by IC 36-4-3-13.

It is therefore recommended that, after passage of the annexation ordinance and its approval by the Mayor, the Sweetwater Sound, LLC Annexation area should be annexed by the City of Fort Wayne on or before August 28, 2026.

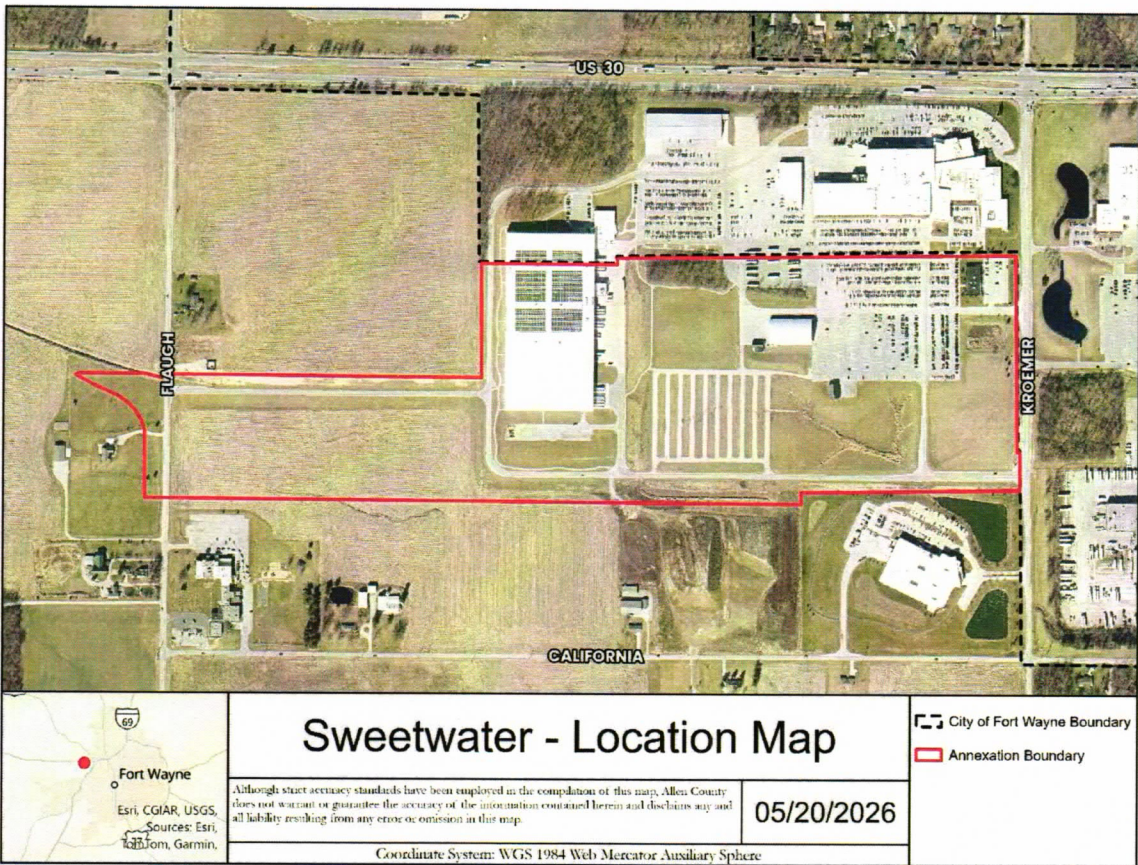
## APPENDIX A: Parcel List

The following table identifies each parcel of property within the proposed annexation territory, together with the owner of record, the parcel identification number, the most recent net assessed value, and the existence of any known waiver of the right to remonstrate, as required by Indiana Code 36-4-3-13(d)(9).

**Table 6: Parcel List**

| Parcel ID                | Owner                 | Net Assessed Value<br>(2025 pay 2026) | Remonstrance<br>Waiver |
|--------------------------|-----------------------|---------------------------------------|------------------------|
| 02-07-19-400-005.002-065 | Sweetwater Sound, LLC | \$1,464,700                           | N/A - Petitioner       |
| 02-07-19-400-005.004-065 | Sweetwater Sound, LLC | \$1,358,100                           | N/A - Petitioner       |
| 02-07-19-300-005.001-065 | Sweetwater Sound, LLC | \$50,100                              | N/A - Petitioner       |
| 02-07-19-400-003.000-065 | Sweetwater Sound, LLC | \$21,250,600                          | N/A - Petitioner       |
| 02-07-19-400-005.000-065 | Sweetwater Sound, LLC | \$936,900                             | N/A - Petitioner       |
| <b>Total</b>             |                       | <b>\$25,060,400</b>                   |                        |

APPENDIX B: Location Map and Legal Description



"Sweetwater Sound, LLC" Annexation Legal Description:

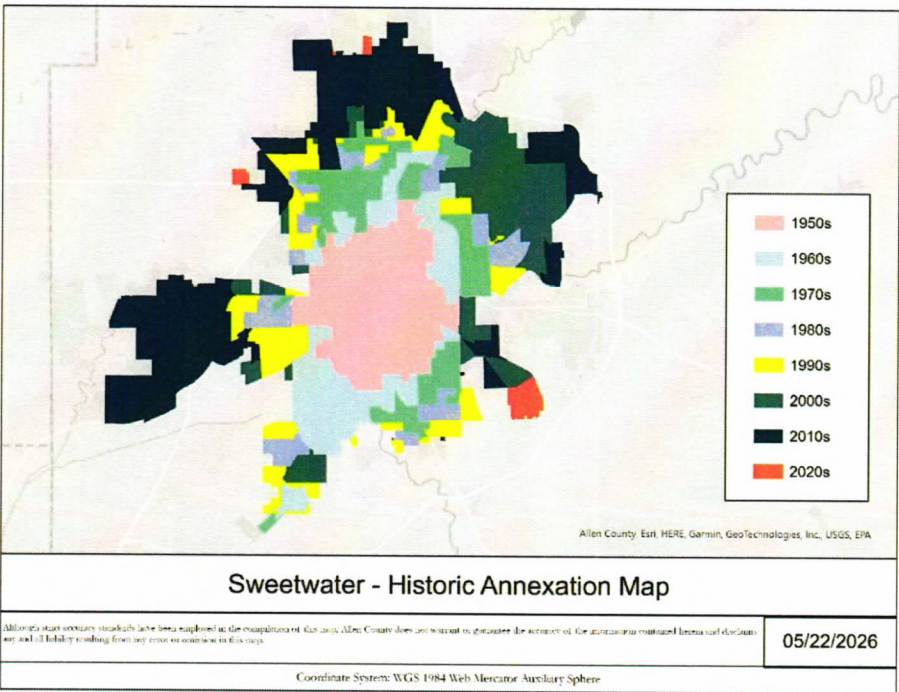
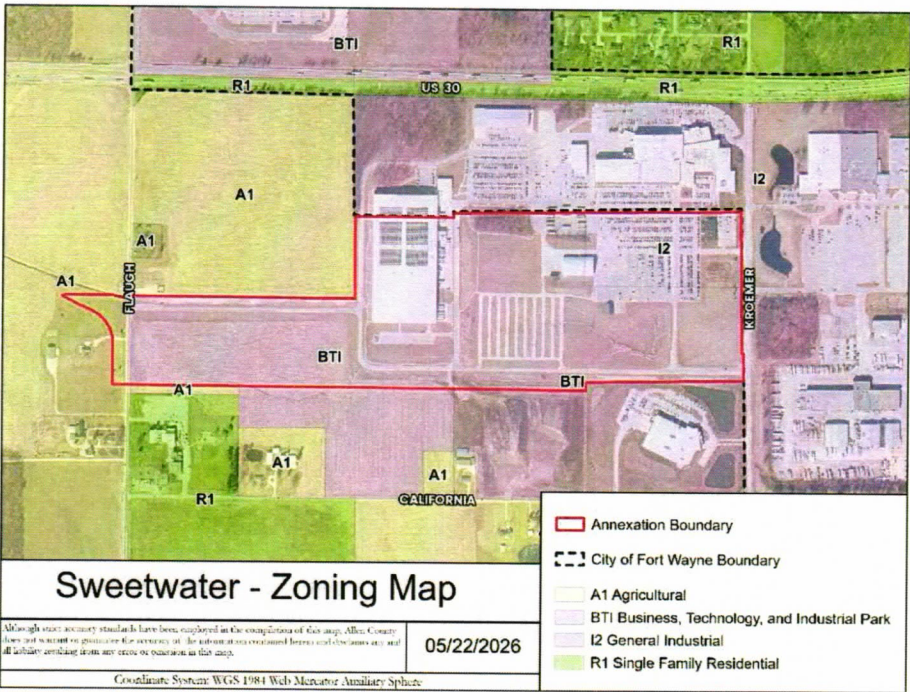
Part of the Southeast and Southwest Quarters of Section 19, in Township 31 North, Range 12 East of the Second Principal Meridian, Washington Township in Allen County, Indiana and also part of the Southeast Quarter of Section 24, in Township 31 North, Range 11 East of the Second Principal Meridian, Lake Township in Allen County, Indiana, and being more particularly described as follows:

Commencing at a Harrison Marker at the Southeast corner of the Southeast Quarter of said Section 19; thence North 00 degrees 58 minutes 53 seconds West (Indiana East SPC, bearing and basis of bearings to follow), a distance of 816.02 feet (deed) along the East line of said Southeast Quarter and within the right-of-way of Kroemer Road to the Easterly extension of the North line of an existing 19.561 acre tract described in Document Number 2018034671 in the Office of the Recorder of Allen County, Indiana; thence

South 89 degrees 00 minutes 59 seconds West, a distance of 40.00 feet along said extension to a point on the West right-of-way line of Kroemer Road, said point being the POINT OF BEGINNING of the herein described tract; thence continuing South 89 degrees 00 minutes 59 seconds West, a distance of 1055.21 feet (1055.16 feet deed) along said North line to the West line of said 19.561 acre tract; thence South 01 degrees 00 minutes 26 seconds East, a distance of 60.03 feet along said West line; thence South 89 degrees 55 minutes 28 seconds West, a distance of 1538.12 feet parallel with the South line of said Southeast Quarter to the West line of said Southeast Quarter; thence North 89 degrees 59 minutes 13 seconds West, a distance of 775.98 feet parallel with the South line of said Southwest Quarter to the Northeast corner of an existing tract described in Document Number 2017059730 in the Office of the Recorder of Allen County, Indiana; thence continuing North 89 degrees 59 minutes 13 seconds West, a distance of 744.11 feet along the North line of said Document Number 2017059730 to the West line of the Southwest Quarter of said Section 19 and also being on the East line of the Southeast Quarter of said Section 24; thence continuing North 89 degrees 59 minutes 13 seconds West, a distance of 106.15 feet along the Westerly extension of the North line of said Document Number 2017059730 to the Westerly right-of-way line of Flaugh Road as described in Document Number 2025053281 in the Office of the Recorder of Allen County, Indiana; thence North 00 degrees 20 minutes 25 seconds East, a distance of 270.47 feet along said right-of-way line to the point of curvature of a tangent curve, concave to the Southwest, having a radius of 245.00 feet; thence Northwesterly along said curve and said right-of-way line a distance of 287.17 feet; having a central angle 67 degrees 09 minutes 27 seconds and a chord bearing of North 33 degrees 14 minutes 17 seconds West, a distance of 271.01 feet to the point of tangency; thence North 66 degrees 49 minutes 00 seconds West, a distance of 132.34 feet along said right-of-way line to the point of curvature of a tangent curve, concave to the Northeast, having a radius of 435.00 feet; thence Northwesterly along said curve and said right-of-way line a distance of 91.76 feet; having a central angle 12 degrees 05 minutes 10 seconds and a chord bearing of North 60 degrees 46 minutes 23 seconds West, a distance of 91.59 feet; thence South 89 degrees 57 minutes 53 seconds East, a distance of 347.24 feet to a right-of-way line as described in said Document Number 2025053281; thence South 77 degrees 17 minutes 47 seconds East, a distance of 82.01 feet along said right-of-way line to the West right-of-way line of Flaugh Road; thence North 00 degrees 15 minutes 18 seconds East, a distance of 17.99 feet along said right-of-way line to the Westerly extension of the South line of an existing tract described in Document Numbers 2008052055 and 2008052056 in the Office of the Recorder of Allen County, Indiana; thence South 89 degrees 57 minutes 53 seconds East, a distance of 1538.68 feet along said extension and said South line to the West line of said Southeast Quarter; thence North 00 degrees 50 minutes 42 seconds West, a distance of 548.18 feet along said West line to the South line of an existing tract described in Document Number 2021052490 in the Office of the Recorder of Allen County, Indiana; thence South 89 degrees 53 minutes 43 seconds East, a distance of 657.71 feet (657.53 feet deed) along said South line to the East line of the West Half of the West Half of said Southeast Quarter; thence North 00 degrees 52 minutes 44 seconds West, a distance of 33.47 feet (33.58 feet deed) along said East line to the South line said Document Number 2021052490; thence North 89 degrees 02 minutes 34 seconds East, a distance of 1922.74 feet along said South line to the West right-of-way line of Kroemer Road; thence South 00 degrees 58 minutes 53 seconds East, a distance of 942.13 feet along said right-of-way line; thence North 89 degrees 01 minutes 07 seconds East, a distance of 10.00 feet (deed) along said right-of-

way; thence South 00 degrees 58 minutes 53 seconds East, a distance of 183.66 feet (186.69 feet deed) along said right-of-way to the Point of Beginning. Containing 90.92 acres, more or less. Subject to rights-of-way of Flaugh Road, the Hitzeman Branch 3 Legal Tile Drain and subject to easements of record.

APPENDIX C: Zoning Map and Historic Annexation Map



Public Hearing Date: N/A

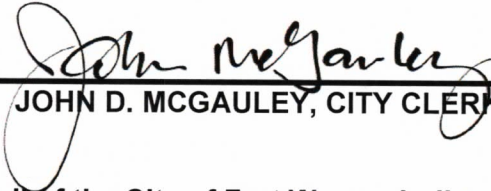
Read the first time in full and on motion by Councilperson Booker.

Read the second time by title and referred to the Regulations Committee.

Read the third time in full and on motion by Councilperson Booker, placed on passage by the following vote:

| <u>TOTAL VOTES</u> | <u>AYES</u>                         | <u>NAYS</u>              | <u>ABSTAINED</u>         | <u>ABSENT</u>                       |
|--------------------|-------------------------------------|--------------------------|--------------------------|-------------------------------------|
| BENDER             | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| BOOKER             | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| CHAMBERS           | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| ENSLEY             | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| FREISTROFFER       | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| HARTMAN            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| JEHL               | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| MYERS              | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| PADDOCK            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

DATED: July 28, 2026

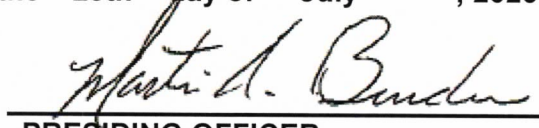
  
JOHN D. MCGAULEY, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as

Resolution No. R-26-06-14 on the 28th day of July, 2026

ATTEST:

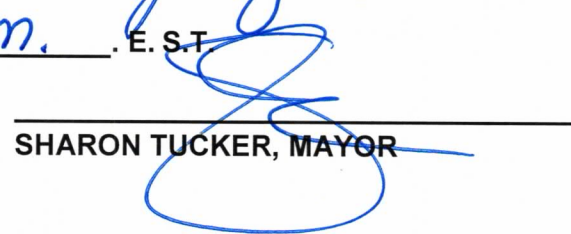
  
JOHN D. MCGAULEY  
CITY CLERK

  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 29th of July 2026, at the hour of 8:35 o'clock A.M. E.S.T.

  
JOHN D. MCGAULEY, CITY CLERK

Approved and signed by me this 29th day of July 2026, at the hour of 10:10 o'clock A.M. E.S.T.

  
SHARON TUCKER, MAYOR

Fort Wayne Indiana  
Office of the City Clerk

JUL 29 2026

RECEIVED

**BILL NO. R-26-06-14**

**REPORT OF COMMITTEE ON REGULATIONS**  
**July 28, 2026**

***Rohli Booker Chair***

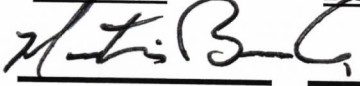
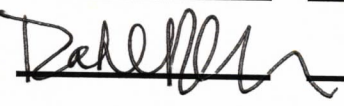
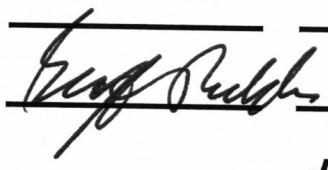
***Scott Myers Co-Chair***

***All Council Members***

A Fiscal Policy Resolution for annexing contiguous territory to the City of Fort Wayne, Indiana

*Sweetwater Sound, LLC Voluntary Annexation*

**COMMITTEE ON REGULATIONS HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance**

| <u>COUNCIL MEMBER</u> | <u>DO PASS</u>                                                                      | <u>DO NOT PASS</u> | <u>ABSTAIN</u> |
|-----------------------|-------------------------------------------------------------------------------------|--------------------|----------------|
| <u>BENDER</u>         |   |                    |                |
| <u>BOOKER</u>         |  |                    |                |
| <u>CHAMBERS</u>       |                                                                                     |                    |                |
| <u>ENSLEY</u>         |  |                    |                |
| <u>FREISTROFFER</u>   |  |                    |                |
| <u>HARTMAN</u>        |  |                    |                |
| <u>JEHL</u>           |                                                                                     |                    |                |
| <u>MYERS</u>          |                                                                                     |                    |                |
| <u>PADDOCK</u>        |  |                    |                |

**JOHN D. MCGAULEY**  
**CITY CLERK**

