BILL NO. A-26-09-11

APPROPRIATION ORDINANCE NO. A-__________

AN ORDINANCE APPROPRIATING MONIES FOR THE PURPOSE OF DEFRAYING THE EXPENSES OF FORT WAYNE PUBLIC TRANSPORTATION, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027, AND ENDING DECEMBER 31, 2027, INCLUDING ALL OUTSTANDING CLAIMS AND OBLIGATIONS AND FIXING A TIME WHEN THE SAME SHALL TAKE EFFECT.

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

SECTION 1. That for the expenses of Fort Wayne Public Transportation for the year ending December 31, 2027, the sums of money shown on Exhibit A are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided by law. In addition, for the purpose of raising revenue to meet the necessary expenses of Fort Wayne Public Transportation, tax rates are shown on Budget Form 4-B and included herein. Exhibit A and Form 4-B for all funds for fiscal 2027 are incorporated herein by reference. Two (2) copies of fiscal 2027 Exhibit A and Form 4-B are on file and available for public inspection in the office of the Clerk of the City of Fort Wayne, as required by I.C. 36-1-5-4.

SECTION 2. That this Ordinance shall be in full force and effect from and after its passage and approval by the Common Council, and any and all necessary approval by the Mayor, legal publication thereof, and is subject to the laws of the State of Indiana governing appropriations.

____
Council Member

APPROVED AS TO FORM AND LEGALITY

____
Malak Heiny, City Attorney

Exhibit A

CITILINK

Operating and Capital

2027

Photo: Rachel Von Photography

Fort Wayne Public
Transportation Corporation
801 St. Francis Drive
Fort Wayne, IN 46808

Introduction

The Operating and Capital Budget is a financial plan to guide Fort Wayne Public Transportation Corporation (Citilink) in achieving its strategic outcomes for 2027. The plan funds goals and tactics to achieve the outcomes identified by the Board of Directors. This document represents the budget which is a balanced budget and assumes full-service operating levels (post 2026 fixed route optimization plans).

Mission, Vision, Values

Our Mission:

Linking People to Life

Citilink connects our community to life's opportunities by empowering human mobility.

Our Vision:

Our customers are proud to ride; Citilink is an esteemed mobility partner.

We strive to create a dignified customer experience and ensure that public transportation is highly valued in the community.

Our Values:

***Refer to the Draft Strategic Plan for the most updated values.

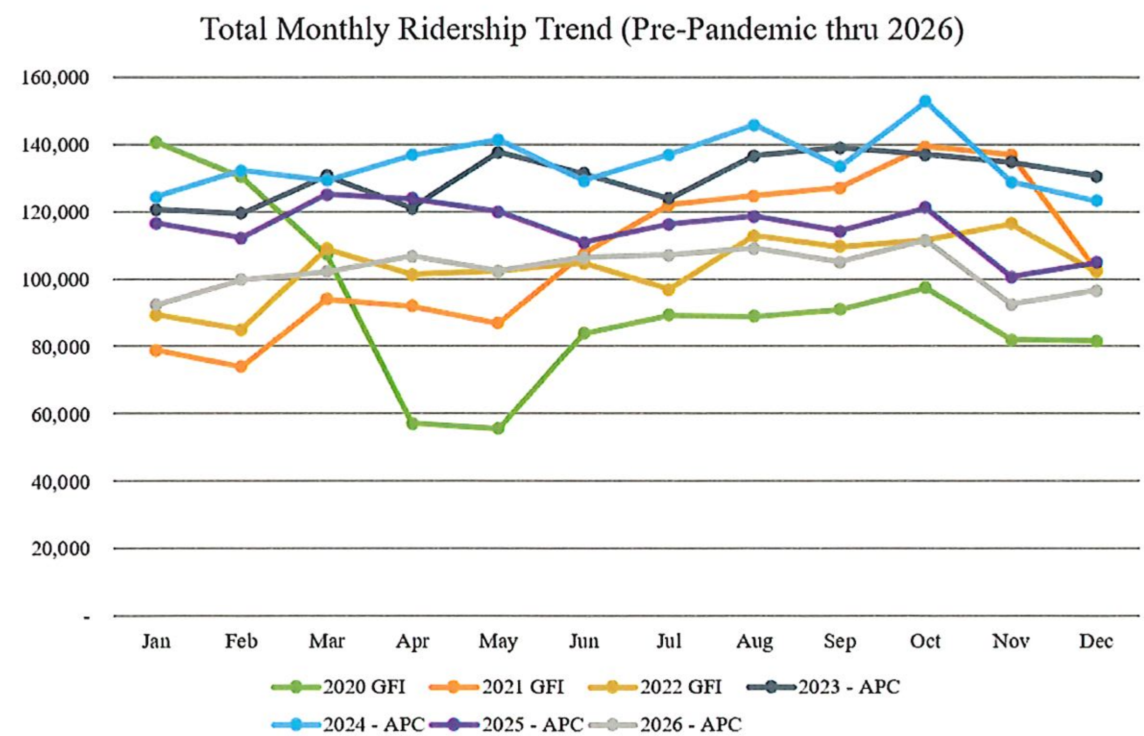
Strategic Plan and Goals

***Refer to the Draft Strategic Plan for the most updated Strategic outcomes and goals.

Citilink Ridership

Ridership has fluctuated significantly in the last seven years. Prior to the COVID-19 pandemic, Citilink recorded approximately 1.7 million (mil) passenger trips in 2019. Ridership dropped to 1.1 million in 2020 before beginning a gradual recovery in 2021, reaching 1.3 million trips aided in part by fare-free rides in the second half of the year. Citilink provided about 1.2 million passenger trips in 2022 and continued to experience post-pandemic ridership recovery through 2024 to 1.6 million. Beginning in 2025, ridership declined due to ridership data corrections and fare increases (1.3 mil). 2026 ridership has continued to decrease because of weather conditions and implementation of route optimization plan. Projected ridership is about 1.2 million trips in 2026 and 1.1 million trips in 2027.

Figure 1: 7-Year Historical and Projected Ridership Trend -



Community Value

Citilink's value to the community is measured by more than just ridership. Transit service provides access to jobs, education, healthcare, housing, shopping, and social connections that improve quality of life for all residents of the Fort Wayne area. Public transportation lifts up individuals with disabilities, senior citizens, low-income, and marginalized populations by providing safe and reliable transportation.

2027 Operating Budget

REVENUES

Revenues in the amount of $21,532,918 are budgeted to support operations and local contributions to capital. This represents a 4% increase over 2026 revenue.

The 2027 revenue budget includes the following assumptions:

- Overall passenger fares will decrease by 12% compared to 2026 budget based on current ridership trends offset by a proposed microtransit service. Fixed route ridership is expected to decrease 8% from 2026 ridership as a result of the rider optimization plan. Access ridership is expected to increase slightly from 2026 ridership.
- Other operating revenues are expected to increase by 18% based on the proposed microtransit and Indiana Tech shuttle contracted fees and paratransit lease income.
- State Operating Assistance is expected to remain flat.
- Net local taxes are expected to increase 5.6% due to current estimates available through DLGF (Department of Local Government Finance).
- Other Local Revenue will decrease 100% due to lack of the one-time city contribution from the prior year.
- Federal revenue will increase 10% due to expected apportionment increases, CMAQ funding for the proposed microtransit service, and pass-through STBG funds to the City of Fort Wayne for driver simulator equipment.
- Other miscellaneous revenues are expected to increase 168% to reflect current actual trends and new private local revenue.

Figure 2A: 2027 Overall Revenue Budget

Revenue Category	2026	2027	$ Variance	% Variance
Passenger Fares	$ 1,315,377	$ 1,159,144	$ (156,233)	-12%
Other Operating Revenue	1,238,650	1,467,284	228,634	18%
State Assistance	2,152,745	2,152,745	-	0%
Local Taxes	10,095,514	10,453,812	358,298	4%
Other Local Revenue (City)	500,000	-	(500,000)	-100%
Federal Funding	6,633,935	7,330,428	696,493	10%
Other Revenue	73,167	196,175	123,008	168%
Total Revenue	**$ 22,009,388**	**$ 22,759,589**	**$ 750,201**	3%
Property Tax Cap Credit	(1,116,400)	(968,345)	148,055	-13%
Transfer From/(to) Reserves	(116,556)	(258,326)	(141,770)	122%
Total Funds Available	$ 20,776,432	$ 21,532,918	$ 756,486	4%

Figure 2B: 2027 Detailed Revenue Budget

	2026 Budget	2027 Budget	Difference	% Difference
OPERATING REVENUE				
Passenger Fares	1,090,453	927,667	(162,786)	-15%
Paratransit (Access) Fares	224,924	208,038	(16,886)	-8%
Microtransit Fees	-	23,438	23,438	100%
Contract Revenue/Fare Sales	457,481	650,880	193,399	42%
Paratransit Lease Revenue	600,000	630,360	30,360	5%
Advertising Service	179,169	184,544	5,375	3%
ID Cards	2,000	1,500	(500)	-25%
TOTAL OPERATING REVENUE	2,554,027	2,626,428	72,401	3%
NON-OPERATING REVENUE				
State Operating Assistance (PMTF)	$ 2,152,745	$ 2,152,745	$ -	0%
City Contribution	500,000	-	(500,000)	-100%
Property Taxes	8,310,992	8,809,652	498,660	6%
Excise Taxes	342,669	342,922	253	0%
Financial Institution Taxes	24,364	22,710	(1,654)	-7%
COIT (LIT Certified Shares) Taxes	1,377,467	1,239,720	(137,747)	-10%
Commercial Vehicle Excise Taxes	40,022	38,808	(1,214)	-3%
FTA 5307 - Capitalization of Maintenance	1,592,760	1,626,208	33,448	2%
FTA 5307 - Complimentary PT	900,000	900,000	-	0%
FTA 5307 - Operations	3,563,790	3,681,395	117,605	3%
FTA - CMAQ (Transit Awar/Microtransit/VanPool)	80,000	317,625	237,625	297%
FTA 5310 - Administration and Operations	96,398	50,000	(46,398)	-48%
FTA 5310 - Operating/Capital Funds Pass Through	390,000	400,000	10,000	3%
FTA STBG - Capital Funds Pass-Through		336,000	336,000	100%
FTA 5339 Other	10,987	19,200	8,213	75%
Private Grants/Other	-	100,000	100,000	100%
Building Rental Income	-	3,675	3,675	100%
Sale of Scrap	1,000	500	(500)	-50%
Investment Income	15,000	15,000	-	0%
Accident Repair Recovery	36,667	60,000	23,333	64%
Greyhound Agency Income	11,500	8,000	(3,500)	-30%
Other Miscellaneous Income	9,000	9,000	-	0%
TOTAL NON-OPERATING REVENUE	$ 19,455,361	$ 20,133,160	$ 677,799	3%
TOTAL REVENUE	**$ 22,009,388**	**$ 22,759,589**	$ 750,201	3%
PROPERTY TAX CAP/CIRCUIT BREAKER CREDIT	(1,116,400)	(968,345)	148,055	-13%
TRANSFER FROM RESERVE	(116,556)	(258,326)	(141,770)	122%
TOTAL FUNDS NEEDED	$ 20,776,432	$ 21,532,918	$ 756,486	4%

EXPENSES

Operating expenses in 2027 are budgeted at $21,532,918, a 3% increase from 2026. $837,710 in local funding will be used as a local match with federal grants for capital investments.

The increase is a result of the following factors:

- Cost-of-Living (COLA) Adjustment included in wages and salaries for Non-Union staff and Union employees. Rate included is about 2.25% for the above employees except those with CBA progressive steps and senior management that did not receive a COLA adjustment in the prior year.
- Other wage increases include operation and marketing staff reorganization plans along with adjustments to reflect actual cost trends.
- 95 employees budgeted: 90 Full-time employees and 5 part-time employees; 52 full-time bus drivers. A decrease of 8 full-time drivers, 1 full-time mechanic and 1 full-time hostler due to fixed route optimization plan and cost containment.
- FICA expense is based on 7.65% and Pension expense on the 12.6% employer contribution required.
- 0-10% inflation projected for healthcare-related benefits
- Decrease in workers' compensation to reflect use of current self-insured reserves.
- Increased projection for the fuel cost per gallon from the 2026 budgeted rate of more than 25%. Diesel cost - $3.75 per gallon and Gasoline cost - $3.75 per gallon.
- Maintenance parts, tire and repair costs based on three-year historical averages plus 0-3% inflation rates for various supply items. In addition, future plans were also considered such as updated bus signs.
- Increased pass-through equipment expenses for expected city arrangement (driver simulation equipment).
- Decreased professional services due to exclusion of annual customer service survey.
- Decreased maintenance contracts due to lower expected software costs.
- Increased custodial service costs based on inflation and contingent custodial costs.
- Increased security and data processing related costs to reflect current actual cost trends.
- 13% increase in corporate insurance for market trends and claims activity.
- Increased physical damage and liability self-insurance amounts based on current claim trend and reserve amounts.
- Decreased fuel taxes are driven by lower gas purchase trends due to Access service outsourcing.
- Higher purchased transportation costs for proposed microtransit service and higher expected Van Pool activity.

- 25% increase in miscellaneous operating costs driven by current actual cost trends, higher fare collection technology costs, membership dues for additional support opportunities, and advertising needs for proposed microtransit service.
- 56% decrease in lease and rental costs due to the expected above ground gas storage installation.
- Increased vehicle tracking system costs to reflect current actual cost trends.

Figure 3A: 2027 Overall Expense Budget

Expense Category	2026	2027	$ Variance	% Variance
Salaries and Wages	$ 7,798,198	$ 7,685,257	$ (112,941)	-1%
Fringe Benefits	4,232,754	4,136,094	(96,660)	-2%
Materials and Supplies	1,786,827	2,454,643	667,815	37%
Services	873,882	874,589	707	0%
Utilities	183,640	187,313	3,673	2%
Insurance	892,712	1,006,979	114,267	13%
Taxes	27,682	9,751	(17,931)	-65%
Purchased Transportation	3,421,910	3,831,979	410,068	12%
Miscellaneous Expense	359,928	449,812	89,883	25%
Lease and Rentals	44,640	19,665	(24,975)	-56%
Vehicle Tracking System	30,902	39,127	8,225	27%
Total Operating Expenses	**$ 19,653,075**	**$ 20,695,208**	**$ 1,042,133**	**5%**
Local Capital Contribution	1,123,356	837,710	(285,646)	-25%
Total Budgeted Expenditures	$ 20,776,432	$ 21,532,918	$ 756,486	4%

Figure 3B: 2027 Detailed Expense Budget

	2026 Budget	2027 Budget	Difference	% Difference
SALARIES AND WAGES				
Operations Supervisor Wages	$ 393,131	$ 410,599	$ 17,468	4%
Driver Wages	3,928,663	3,738,201	(190,462)	-5%
Dispatchers & Other Wages	280,398	313,358	32,960	12%
Maintenance Supervisor Wages	251,471	245,784	(5,687)	-2%
Mechanics & Service Wages	900,414	822,680	(77,734)	-9%
General Admin Wages	1,066,401	1,191,400	124,999	12%
Sick Pay	251,182	235,509	(15,673)	-6%
Holiday Pay	240,901	231,899	(9,002)	-4%
Vacation Pay	378,346	385,222	6,876	2%
Other Paid Absence	107,291	110,605	3,314	3%
TOTAL SALARIES AND WAGES	$ 7,798,198	$ 7,685,257	$ (112,941)	-1%
FRINGE BENEFITS				
FICA Taxes	$ 596,563	$ 587,922	$ (8,641)	-1%
Pension	1,048,131	831,373	(216,758)	-21%
Group Medical Insurance	2,228,644	2,412,651	184,007	8%
Group Dental Insurance	70,389	72,579	2,190	3%
Group Life Insurance	30,242	27,423	(2,819)	-9%
Group Disability Insurance	77,122	85,457	8,335	11%
Group Vision Insurance	12,598	13,106	508	4%
Separation Expense	-	-	-	
Unemployment Taxes	10,928	8,134	(2,794)	-26%
Workers' Compensation	124,308	63,620	(60,688)	-49%
Drivers' Uniforms	28,736	28,736	-	0%
Employee Recognition	5,093	5,093	-	0%
TOTAL FRINGES	$ 4,232,754	$ 4,136,094	$ (96,660)	-2%
MATERIALS AND SUPPLIES				
Fuel and Lubricants	$ 728,379	$ 945,543	$ 217,164	30%
Tires and Tubes - Fixed Route	82,160	89,614	7,454	9%
Tires and Tubes - Paratransit/Other	2,500	12,860	10,360	414%
Tickets, Transfers, Schedules	20,000	21,500	1,500	8%
Parts/Supplies - Paratransit	-	53,483	53,483	100%
Parts/Supplies - Revenue Equipment	520,970	473,040	(47,930)	-9%
Parts/Supplies - Shop Equipment	27,615	30,154	2,539	9%
Parts/Supplies - Service Equipment	30,079	43,259	13,180	44%
Accident Repairs	44,124	90,815	46,691	106%
Coveralls	29,031	23,486	(5,545)	-19%
Service Supplies	42,235	45,023	2,788	7%
Farebox Repairs	2,000	5,000	3,000	150%
Outside Maintenance	211,347	213,593	2,246	1%
Other Materials & Supplies	46,387	71,272	24,885	54%
Pass-through Equipment - City	-	336,000	336,000	100%
TOTAL MATERIALS AND SUPPLIES	$ 1,786,827	$ 2,454,643	667,815	37%

EXPENSES (Continued)

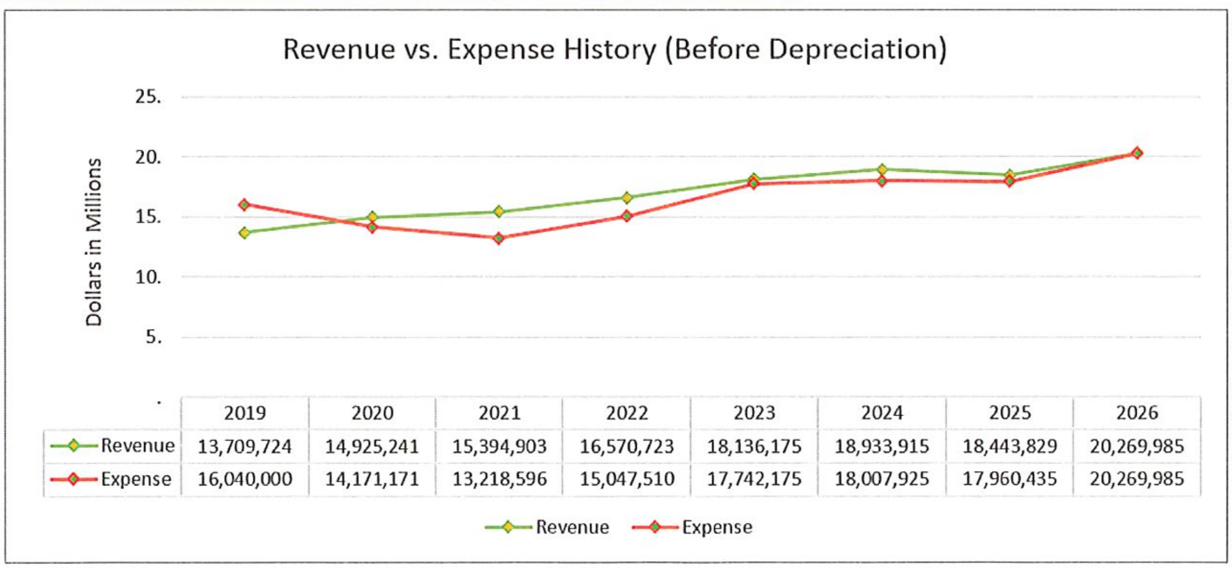
	2026 Budget	2027 Budget	Difference	% Difference
SERVICES				
Professional and Technical	$ 219,795	$ 209,462	$ (10,333)	-5%
Maintenance Contracts	273,837	263,577	(10,260)	-4%
Custodial Services	63,439	74,220	10,781	17%
Security Services	128,658	135,071	6,413	5%
Legal Services	164,842	165,000	158	0%
Data Processing	23,311	27,259	3,948	17%
TOTAL SERVICES	$ 873,882	$ 874,589	$ 707	0%
UTILITIES				
Heat, Lights, and Water	$ 183,640	$ 187,313	$ 3,673	2%
INSURANCE				
Physical Damage Insurance	$ 11,826	$ 13,340	$ 1,514	13%
Liability Insurance	130,885	147,639	16,754	13%
Other Corporate Insurance	750,000	846,000	96,000	13%
TOTAL INSURANCE	$ 892,712	$ 1,006,979	$ 114,267	13%
TAXES				
Fuel and Lubricant Taxes	$ 27,682	$ 9,751	$ (17,931)	-65%
PURCHASED TRANSPORTATION				
Purchased Transportation	$ 3,421,910	$ 3,831,979	$ 410,068	12%
MISCELLANEOUS EXPENSE				
Dues and Subscriptions	$ 29,500	$ 40,075	$ 10,575	36%
Travel and Meetings	58,500	62,500	4,000	7%
Advertising/Media	109,315	132,500	23,185	21%
Communications Expense	73,734	106,101	32,367	44%
Other Miscellaneous Expense	88,879	108,636	19,756	22%
TOTAL MISCELLANEOUS EXPENSE	$ 359,928	$ 449,812	89,883	25%
LEASES AND RENTALS				
Equipment Leases	$ 44,640	$ 19,665	$ (24,975)	-56%
VEHICLE TRACKING SYSTEM				
Vehicle Tracking System	$ 30,902	$ 39,127	$ 8,225	27%
TOTAL OPERATING EXPENSES	**$ 19,653,075**	**$ 20,695,208**	$ 1,042,133	5%
LOCAL CONTRIBUTION TO CAPITAL	$ 1,123,356	$ 837,710	$ (285,646)	-25%
TOTAL BUDGETED EXPENDITURES	$ 20,824,376	$ 21,532,918	$ 708,542	3%

Financial State of Citilink

A key priority for Citilink is financial sustainability. From a historical view, Citilink's operating expenses from 2015 to 2019 exceeded the organization's revenues with significant use of the company's cash reserves utilized to keep the organization viable. Starting in 2020 during the COVID-19 pandemic, operating expenses declined, and federal grant funding increased providing greater financial stability. Looking forward to 2026 and beyond, federal pandemic-relief operating related funds have been expended while operating expenses are continuing to increase for inflation, cost-of-living wage adjustments and various projects needed to build the company's infrastructure. In addition, other funding sources such as state or local property taxes remain relatively flat or minimal yearly increases and reliance on Federal 5307 has increased. In the prior year, the State of Indiana passed Senate Bill 1 (SB1)) which significantly impacted property tax revenue starting in 2026.

As a result, in 2025, the company implemented austerity measures which included outsourcing Access services. Despite the outsourcing implementation, the organization is still facing increasing costs including rising gas prices from the current war efforts. A structural deficit has reemerged in 2028 so it will be imperative for Citilink to focus on identifying other funding sources and/or implement austerity measures as needed. A historical financial trend and 5-year forecast have been provided in Figures 4 and 5 below.

Figure 4: Historical Financial Trend (2019-2026)



	2019	2020	2021	2022	2023	2024	2025	2026
Revenue	13,709,724	14,925,241	15,394,903	16,570,723	18,136,175	18,933,915	18,443,829	20,269,985
Expense	16,040,000	14,171,171	13,218,596	15,047,510	17,742,175	18,007,925	17,960,435	20,269,985

**Audited historical financial data and 2026 information is projected as of June 2026.

Figure 5: Five-Year Forecast

REVENUES	2027	2028	2029	2030	2031
Operating Revenue	2,626,428	2,821,254	2,921,609	3,026,215	3,135,268
Non-Operating Revenue	20,133,160	19,896,677	20,212,791	20,525,423	20,593,594
TOTAL REVENUE	22,759,589	22,717,930	23,134,400	23,551,637	23,728,861
Property Tax Cap Credit	(968,345)	(997,395)	(1,027,317)	(1,058,137)	(1,089,881)
TOTAL FUNDS AVAILABLE	21,791,244	21,720,535	22,107,083	22,493,501	22,638,981
Contingent (Savings)/Use of Reserves	**(258,327)**	**1,003,208**	**780,657**		
TOTAL FUNDS NEEDED	21,532,918	22,723,743	22,887,740	22,493,501	22,638,981
EXPENSES	**2027**	**2028**	**2029**	**2030**	**2031**
Salaries and Wages	7,685,257	7,838,962	7,995,741	8,155,656	8,318,769
Fringe Benefits	4,136,094	4,260,177	4,387,982	4,519,622	4,655,210
Materials and Supplies	2,454,643	2,182,202	2,247,668	2,315,098	2,384,551
Contractual Services	874,589	900,826	927,851	955,687	984,357
Utilities	187,313	192,932	198,720	204,682	210,822
Insurance	1,006,979	1,158,026	1,331,730	1,531,489	1,761,213
Taxes	9,751	10,044	10,345	10,655	10,975
Purchased Transportation	3,831,979	4,261,773	4,606,349	4,980,791	5,130,214
Miscellaneous Expenses	449,812	463,306	477,205	491,521	506,267
Equipment Leases	19,665	20,255	20,863	21,488	22,133
Vehicle Tracking System	39,127	40,301	41,510	42,755	44,038
TOTAL OPERATING EXPENSES	20,695,208	21,328,804	22,245,964	23,229,444	24,028,550
Local Contribution to Capital	837,710	1,394,940	1,336,026	893,867	1,053,299
TOTAL BUDGETED EXPENDITURES	21,532,918	22,723,744	23,581,990	24,123,311	25,081,849
Net Income/Deficit	**-**	**-**	**(694,250)**	**(1,629,810)**	**(2,442,867)**

2027 Capital Budget

$4,869,106 in planned 2027 capital investments to improve state of good repair of Citilink's vehicle, property, and equipment and add corporation asset value. Federal funding will be used for most costs with $837,710 in local property tax funds used for local match. Capital projects include:

- Replacement of (3) three Fixed Route Hybrid Buses using discretionary FTA funding
- Replacement of (1) one Flex Link bus
- Replacement of (2) Service Vehicles
- Potential replacement of hybrid battery replacements and other bus components if needed.
- General building and/or vehicle maintenance equipment
- Bus Wash Replacement
- Upgrades to information technology infrastructure and office equipment
- Enhanced accounting software
- Replacement and/or new construction of bus shelters

Figure 8: Summary of 2027 Projects

Project	Total Budget	Percentage of Total
Vehicle Replacements	$ 4,025,106	82%
Bus Components	150,000	3%
Maintenance Equipment	30,000	1%
Fare Collection Equipment	-	0%
Facilities Rehabilitation	525,000	11%
Planning Projects	50,000	1%
Hardware & Software	105,000	2%
Passenger Amenities	50,000	1%
Other	-	
Total	$ 4,935,106	

Figure 9: 2027 Capital Budget Funding Sources

Project	Total Expenditure	Local	5307F	5339F	5339D	STBG	TOTAL
Vehicle Replacements							
Fixed Route Bus Replacement	3,522,219	528,333	-	-	2,993,886		3,522,219
FlexLink Bus Replacement (1)	166,887	33,377	133,509		-		166,887
Access Bus Replacement	-	-	-	-	-		-
Service Vehicles (2)	270,000	54,000		216,000			270,000
TOTAL	3,959,106	615,710	133,509	216,000	2,993,886		3,959,106
Bus Components							
Bus Components	150,000	30,000		120,000	-		150,000
	-	-	-	-	-		-
Maintenance Equipment							
Maintenance Equipment	30,000	6,000	24,000	-	-		30,000
Facilities Rehabilitation							
Facilities Rehab	100,000	20,000	80,000	-	-		100,000
Bus Wash	425,000	85,000	100,000			240,000	425,000
TOTAL	525,000	105,000	180,000	-	-	240,000	525,000
Planning Projects							
Cybersecurity Assessment	50,000	10,000	40,000				50,000
Hardware & Software							
Cradlepoint Replacement	40,000	8,000	32,000				40,000
Computer Hardware & Software	40,000	8,000	32,000	-	-		40,000
AP Software	25,000	5,000	20,000				25,000
TOTAL	105,000	21,000	84,000	-	-		105,000
Passenger Amenities							
Bus Shelters	50,000	50,000	-	-	-		50,000
		-	-	-	-		-
TOTAL CAPITAL BUDGET	**4,869,106**	**837,710**	**461,509**	**336,000**	**2,993,886**	**240,000**	**4,869,106**

10 Year Capital Plan

As part of Citilink's strategic plan, a 10-year capital plan has been developed that focuses on capital improvements. See the summary below in Figure 10 and the detailed schedule in Figure 11. The schedules below also highlight the expected funding sources. One of the key areas to highlight is additional discretionary funding needs beginning in 2032 to meet capital aspirations.

Figure 10: Summary of 10 Year Capital Plan

Category/Project Description	2027	2028-2036	TOTAL
State of Good Repair:			
Vehicle Replacements	$4,025,106	$41,181,184	$45,206,290
Bus Components	$150,000	$900,000	$1,050,000
Facilities Rehabilitation	$525,000	$10,403,400	$10,928,400
Architecture & Engineering, Planning	$50,000	$0	$50,000
Other Equipment (Hardware, Software, Maintenance, etc.)	$135,000	$1,100,000	$1,235,000
Total State of Good Repair	**$4,885,106**	**$53,584,584**	**$58,469,690**
Value Added:			
Rider Amenities and Accessibility	$50,000	$450,000	$500,000
TOTAL	**$4,935,106**	**$54,034,584**	**$58,969,690**

Sources of Capital Funds:	2027	2028-2036	TOTAL
Local Share	$ 847,610	$ 10,974,021	$ 11,821,632
Federal 5307 Formula	461,509	8,134,220	8,595,729
Federal 5310 Formula	-	136,000	136,000
Federal 5339 Formula	336,000	4,735,790	5,071,790
Federal 5339/Other Discretionary	3,049,986	22,047,562	25,097,548
Federal STBG Discretionary	240,000	8,006,992	8,246,992
Total:	**$ 4,935,106**	**$ 54,034,584**	**$ 58,969,690**

Figure 11: 10 Year Capital Plan

Category	Project Description	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	TOTAL
State of Good Repair	Fixed Route Bus Replacement	$3,588,219	$3,695,866	$3,806,742	$3,920,944	$4,038,572	$4,159,729	$4,284,521	$4,413,057	$4,545,448	$4,681,812	$41,134,910
	FlexLink Bus Replacement	$166,887	$0	$0	$0	$0	$0	$0	$0	$0	$0	$166,887
	Access Bus Replacement	$0	$170,000	$625,430	$483,145	$248,820	$170,856	$175,982	$181,261	$186,699	$192,300	$2,434,494
	Service Vehicle Replacement	$270,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$0	$1,470,000
	Bus Components	$150,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$1,050,000
	Facilities Rehabilitation	$525,000	$2,850,000	$2,128,400	$1,387,500	$1,437,500	$2,200,000	$100,000	$100,000	$100,000	$100,000	$10,928,400
	Architecture & Engineering, Planning	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$50,000
	Hardware, Software, Office Equipment	$105,000	$170,000	$80,000	$40,000	$340,000	$40,000	$40,000	$40,000	$40,000	$40,000	$935,000
	Maintenance Equipment	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$300,000
	Fare Collection Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub-total	***$4,885,106***	***$7,165,866***	***$6,920,572***	***$6,111,589***	***$6,344,892***	***$6,850,585***	***$4,880,503***	***$5,014,318***	***$5,152,148***	***$5,144,112***	**$58,469,690**
Value Added	Rider Amenities and Accessibility	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$500,000
	Sub-total	***$50,000***	***$50,000***	***$50,000***	***$50,000***	***$50,000***	***$50,000***	***$50,000***	***$50,000***	***$50,000***	***$50,000***	**$500,000**
Capital Costs Total		**$4,935,106**	**$7,215,866**	**$6,970,572**	**$6,161,589**	**$6,394,892**	**$6,900,585**	**$4,930,503**	**$5,064,318**	**$5,202,148**	**$5,194,112**	**$58,969,690**

Sources of Capital Funds:	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	TOTAL
Local Share	$ 847,610	$ 1,298,380	$ 1,310,632	$ 1,272,318	$ 1,318,978	$ 1,420,117	$ 1,026,101	$ 1,052,864	$ 1,080,430	$ 1,194,202	$ 11,821,632
Federal 5307 Formula	461,509	240,000	1,788,344	3,059,271	2,532,882	350,978	17,011	35,257	54,476	56,000	8,595,729
Federal 5310 Formula	-	136,000	-	-	-	-	-		-		136,000
Federal 5339 Formula	336,000	200,000	0	800,000	1,393,031	458,925	470,399	425,009	494,212	494,212	5,071,790
Federal 5339 Discretionary/Other	3,049,986	3,141,486	1,924,603	-		2,990,565	3,416,993	3,551,188	3,573,030	3,449,697	25,097,548
Federal Discretionary (STBG)	240,000	2,200,000	1,946,992	1,030,000	1,150,000	1,680,000			-		8,246,992
Total:	**$4,935,106**	**$7,215,866**	**$ 6,970,572**	**$6,161,589**	**$6,394,892**	**$6,900,585**	**$4,930,503**	**$5,064,318**	**$5,202,148**	**$5,194,112**	**$ 58,969,690**

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0800 - FORT WAYNE PUBLIC TRANSPORTATION
DLGF Fund : 0061 - RAINY DAY

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$625,538	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$0	
4. Total Cash and Revenues	**$625,538**	
Expenses		
5. Remaining Appropriations as of June 30	$0	
6. Additional Appropriations	$0	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$0**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$625,538**	

Budget Year - 2027		
Revenues	**Advertised**	**Adopted**
10. Reserved for DLGF Application of Levy Excess	$0	
11. Property Tax Levy	$0	
12. Estimated Property Tax Cap Loss	$0	
13. Non-Property Tax Revenues	$0	
14. 2027 Total Revenues	**$0**	
Expenses		
15. Budget Estimate	$0	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$0**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$625,538**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**Not Applicable**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0800 - FORT WAYNE PUBLIC TRANSPORTATION
DLGF Fund : 8001 - SPECIAL TRANSPORTATION GEN

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$5,092,200	
2. Property Taxes To be Collected	$3,288,448	
3. Non-Property Tax Revenues	$6,823,864	
4. Total Cash and Revenues	**$15,204,512**	
Expenses		
5. Remaining Appropriations as of June 30	$12,374,619	
6. Additional Appropriations	$0	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$12,374,619**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$2,829,893**	

Budget Year - 2027		
Revenues	**Advertised**	**Adopted**
10. Reserved for DLGF Application of Levy Excess	$0	
11. Property Tax Levy	$8,809,652	
12. Estimated Property Tax Cap Loss	-$968,345	
13. Non-Property Tax Revenues	$13,949,937	
14. 2027 Total Revenues	**$21,791,244**	
Expenses		
15. Budget Estimate	$21,532,918	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$21,532,918**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$3,088,219**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$14,349,287,228	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.0614**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0800 - FORT WAYNE PUBLIC TRANSPORTATION
DLGF Fund : 8090 - SPECIAL TRANSPORTATION CUMULATIVE

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$700,385	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$0	
4. Total Cash and Revenues	**$700,385**	
Expenses		
5. Remaining Appropriations as of June 30	$0	
6. Additional Appropriations	$0	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$0**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$700,385**	

Budget Year - 2027		
Revenues	**Advertised**	**Adopted**
10. Reserved for DLGF Application of Levy Excess	$0	
11. Property Tax Levy	$0	
12. Estimated Property Tax Cap Loss	$0	
13. Non-Property Tax Revenues	$0	
14. 2027 Total Revenues	**$0**	
Expenses		
15. Budget Estimate	$0	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$0**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$700,385**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$16,881,514,386	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.0000**	

DIGEST SHEET

TITLE OF ORDINANCE: APPROPRIATION

DEPARTMENT REQUESTING ORDINANCE: CONTROLLER'S OFFICE

SYNOPSIS OF ORDINANCE: ON MARCH 19, 2012, GOVERNOR MITCH DANIELS SIGNED INTO LAW HOUSE ENROLLED ACT 1072. SECTION 27 AMENDS IC 6-1.1-17-20, REVISING THE PROCESS BY WHICH TOWN, CITY, AND COUNTY FISCAL BODIES ADOPT THE BUDGETS, TAX LEVY, AND TAX RATES OF CERTAIN UNITS. THE AMENDMENTS TOOK EFFECT JULY 1, 2012.

THIS ORDINANCE SETS A NOT TO EXCEED LEVY AMOUNT FOR 2027 BUDGET YEAR AND MAKES APPROPRIATIONS FOR FORT WAYNE PUBLIC TRANSPORTATION DURING THE 2027 BUDGET YEAR.

EFFECT OF PASSAGE: SETS NOT TO EXCEED LEVY AMOUNT AND MAKES NEW APPROPRIATIONS FOR 2027.

EFFECT OF NON-PASSAGE: NO APPROVED APPROPRIATIONS FOR SPENDING IN 2027

MONEY INVOLVED (DIRECT COSTS, EXPENDITURES, SAVINGS)

____

ASSIGNED TO COMMITTEE (PRESIDENT) ______________