BILL NO. A-26-09-30

APPROPRIATION ORDINANCE NO. A-__________

AN ORDINANCE APPROPRIATING MONIES FOR THE PURPOSE OF DEFRAYING THE EXPENSES OF THE SEVERAL DEPARTMENTS OF THE CITY GOVERNMENT OF THE CITY OF FORT WAYNE, INDIANA, 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 the City Government and its institutions for the year ending December 31, 2027, the sums of money shown in the 2027 Operating Budget Book 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 the City Government, the property tax levies and rates are reflected on Budget Form 4-B and included herein. The 2027 Operating Budget Book and Form 4-B for all funds for fiscal 2027 are incorporated herein by reference. Two (2) copies of the fiscal 2027 Operating Budget Book 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.

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Council Member

APPROVED AS TO FORM AND LEGALITY

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Malak Heiny, City Attorney

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 0061 - RAINY DAY

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$3,934,347	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$0	
4. Total Cash and Revenues	**$3,934,347**	
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)*	**$3,934,347**	

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)*	**$3,934,347**	

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 : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 0101 - GENERAL

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$87,199,182	
2. Property Taxes To be Collected	$33,392,055	
3. Non-Property Tax Revenues	$35,638,169	
4. Total Cash and Revenues	**$156,229,406**	
Expenses		
5. Remaining Appropriations as of June 30	$81,656,818	
6. Additional Appropriations	$11,000,000	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$92,656,818**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$63,572,588**	

Budget Year - 2027		
Revenues	**Advertised**	**Adopted**
10. Reserved for DLGF Application of Levy Excess	$0	
11. Property Tax Levy	$90,925,613	
12. Estimated Property Tax Cap Loss	-$10,138,016	
13. Non-Property Tax Revenues	$69,841,297	
14. 2027 Total Revenues	**$150,628,894**	
Expenses		
15. Budget Estimate	$153,210,755	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$153,210,755**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$60,990,727**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$15,000,000,000	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.6062**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 0341 - FIRE PENSION

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$535,648	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$3,677,795	
4. Total Cash and Revenues	**$4,213,443**	
Expenses		
5. Remaining Appropriations as of June 30	$3,779,066	
6. Additional Appropriations	$0	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$3,779,066**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$434,377**	

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	$7,065,781	
14. 2027 Total Revenues	**$7,065,781**	
Expenses		
15. Budget Estimate	$6,850,394	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$6,850,394**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$649,764**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$15,000,000,000	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.0000**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 0342 - POLICE PENSION

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$1,887,505	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$4,443,723	
4. Total Cash and Revenues	**$6,331,228**	
Expenses		
5. Remaining Appropriations as of June 30	$5,033,653	
6. Additional Appropriations	$0	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$5,033,653**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$1,297,575**	

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	$8,602,042	
14. 2027 Total Revenues	**$8,602,042**	
Expenses		
15. Budget Estimate	$8,550,535	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$8,550,535**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$1,349,082**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$15,000,000,000	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.0000**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 0343 - SANITARY OFFICERS PENSION

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$1,004,354	
2. Property Taxes To be Collected	$104,600	
3. Non-Property Tax Revenues	$15,000	
4. Total Cash and Revenues	**$1,123,954**	
Expenses		
5. Remaining Appropriations as of June 30	$339,099	
6. Additional Appropriations	$0	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$339,099**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$784,855**	

Budget Year - 2027		
Revenues	**Advertised**	**Adopted**
10. Reserved for DLGF Application of Levy Excess	$0	
11. Property Tax Levy	$281,000	
12. Estimated Property Tax Cap Loss	-$31,231	
13. Non-Property Tax Revenues	$26,000	
14. 2027 Total Revenues	**$275,769**	
Expenses		
15. Budget Estimate	$616,200	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$616,200**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$444,424**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$15,000,000,000	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.0019**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 0602 - COMMUNITY SERVICES

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$227,538	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$252	
4. Total Cash and Revenues	**$227,790**	
Expenses		
5. Remaining Appropriations as of June 30	$7,150	
6. Additional Appropriations	$0	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$7,150**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$220,640**	

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	$960	
14. 2027 Total Revenues	**$960**	
Expenses		
15. Budget Estimate	$7,150	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$7,150**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$214,450**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$15,000,000,000	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.0000**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 0706 - LOCAL ROAD & STREET

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$9,334,209	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$3,010,250	
4. Total Cash and Revenues	**$12,344,459**	
Expenses		
5. Remaining Appropriations as of June 30	$8,746,860	
6. Additional Appropriations	$123,000	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$8,869,860**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$3,474,599**	

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	$6,328,100	
14. 2027 Total Revenues	**$6,328,100**	
Expenses		
15. Budget Estimate	$8,675,681	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$8,675,681**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$1,127,018**	

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 : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 0708 - MOTOR VEHICLE HIGHWAY

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$7,591,954	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$14,689,510	
4. Total Cash and Revenues	**$22,281,464**	
Expenses		
5. Remaining Appropriations as of June 30	$17,984,603	
6. Additional Appropriations	$0	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$17,984,603**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$4,296,861**	

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	$21,508,248	
14. 2027 Total Revenues	**$21,508,248**	
Expenses		
15. Budget Estimate	$25,660,888	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$25,660,888**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$144,221**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$15,000,000,000	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.0000**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 1108 - MUNICIPAL FIRE

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$24,694,855	
2. Property Taxes To be Collected	$28,715,814	
3. Non-Property Tax Revenues	$1,514,601	
4. Total Cash and Revenues	**$54,925,270**	
Expenses		
5. Remaining Appropriations as of June 30	$31,798,355	
6. Additional Appropriations	$9,277,414	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$41,075,769**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$13,849,501**	

Budget Year - 2027		
Revenues	**Advertised**	**Adopted**
10. Reserved for DLGF Application of Levy Excess	$0	
11. Property Tax Levy	$75,396,026	
12. Estimated Property Tax Cap Loss	-$8,406,499	
13. Non-Property Tax Revenues	$794,245	
14. 2027 Total Revenues	**$67,783,772**	
Expenses		
15. Budget Estimate	$67,287,085	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$67,287,085**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$14,346,188**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$15,000,000,000	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.5026**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 1303 - PARK

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$11,702,740	
2. Property Taxes To be Collected	$9,207,846	
3. Non-Property Tax Revenues	$1,531,873	
4. Total Cash and Revenues	**$22,442,459**	
Expenses		
5. Remaining Appropriations as of June 30	$12,156,255	
6. Additional Appropriations	$350,000	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$12,506,255**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$9,936,204**	

Budget Year - 2027		
Revenues	**Advertised**	**Adopted**
10. Reserved for DLGF Application of Levy Excess	$0	
11. Property Tax Levy	$24,624,186	
12. Estimated Property Tax Cap Loss	-$2,745,545	
13. Non-Property Tax Revenues	$2,053,851	
14. 2027 Total Revenues	**$23,932,492**	
Expenses		
15. Budget Estimate	$22,978,269	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$22,978,269**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$10,890,427**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$15,000,000,000	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.1642**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 2379 - CUMULATIVE CAPITAL IMP (CIG TAX)

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$1,944,403	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$199,343	
4. Total Cash and Revenues	**$2,143,746**	
Expenses		
5. Remaining Appropriations as of June 30	$489,005	
6. Additional Appropriations	$0	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$489,005**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$1,654,741**	

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	$461,227	
14. 2027 Total Revenues	**$461,227**	
Expenses		
15. Budget Estimate	$500,000	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$500,000**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$1,615,968**	

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 : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 2391 - CUMULATIVE CAPITAL DEVELOPMENT

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$27,161,467	
2. Property Taxes To be Collected	$2,731,909	
3. Non-Property Tax Revenues	$376,916	
4. Total Cash and Revenues	**$30,270,292**	
Expenses		
5. Remaining Appropriations as of June 30	$7,198,268	
6. Additional Appropriations	$14,000,000	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$21,198,268**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$9,072,024**	

Budget Year - 2027		
Revenues	**Advertised**	**Adopted**
10. Reserved for DLGF Application of Levy Excess	$0	
11. Property Tax Levy	$7,034,975	
12. Estimated Property Tax Cap Loss	-$784,385	
13. Non-Property Tax Revenues	$850,000	
14. 2027 Total Revenues	**$7,100,590**	
Expenses		
15. Budget Estimate	$3,300,000	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$3,300,000**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$12,872,614**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$15,844,538,710	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.0444**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 2411 - ECONOMIC DEV INCOME TAX CEDIT

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$74,450,198	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$20,457,408	
4. Total Cash and Revenues	**$94,907,606**	
Expenses		
5. Remaining Appropriations as of June 30	$33,875,396	
6. Additional Appropriations	$9,347,797	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$43,223,193**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$51,684,413**	

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	$44,960,912	
14. 2027 Total Revenues	**$44,960,912**	
Expenses		
15. Budget Estimate	$46,986,800	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$46,986,800**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$49,658,525**	

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 : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 2430 - REDEVELOPMENT - GENERAL

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$1,157,261	
2. Property Taxes To be Collected	$203,048	
3. Non-Property Tax Revenues	$24,432	
4. Total Cash and Revenues	**$1,384,741**	
Expenses		
5. Remaining Appropriations as of June 30	$391,366	
6. Additional Appropriations	$50,000	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$441,366**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$943,375**	

Budget Year - 2027		
Revenues	**Advertised**	**Adopted**
10. Reserved for DLGF Application of Levy Excess	$0	
11. Property Tax Levy	$543,726	
12. Estimated Property Tax Cap Loss	-$60,624	
13. Non-Property Tax Revenues	$50,000	
14. 2027 Total Revenues	**$533,102**	
Expenses		
15. Budget Estimate	$883,801	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$883,801**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$592,676**	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	$15,000,000,000	
Property Tax Rate *(Line 11 / Assessed Value) * 100*	**$0.0036**	

Estimated Cash Flow Statement & Proposed Tax Rate

Budget Year : 2027
County : 02 - Allen
Unit : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 9500 - Public Safety LOIT Fund

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$2,500,977	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$4,395,045	
4. Total Cash and Revenues	**$6,896,022**	
Expenses		
5. Remaining Appropriations as of June 30	$4,019,492	
6. Additional Appropriations	$1,939,548	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$5,959,040**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$936,982**	

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	$9,441,242	
14. 2027 Total Revenues	**$9,441,242**	
Expenses		
15. Budget Estimate	$9,441,242	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$9,441,242**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$936,982**	

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 : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 9501 - Municipal Surtax Fund

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$9,727,299	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$2,465,819	
4. Total Cash and Revenues	**$12,193,118**	
Expenses		
5. Remaining Appropriations as of June 30	$5,522,428	
6. Additional Appropriations	$1,671,552	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$7,193,980**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$4,999,138**	

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	$5,043,556	
14. 2027 Total Revenues	**$5,043,556**	
Expenses		
15. Budget Estimate	$5,000,000	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$5,000,000**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$5,042,694**	

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 : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 9502 - Municipal Wheel Tax Fund

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$889,515	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$184,392	
4. Total Cash and Revenues	**$1,073,907**	
Expenses		
5. Remaining Appropriations as of June 30	$640,675	
6. Additional Appropriations	$0	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$640,675**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$433,232**	

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	$400,000	
14. 2027 Total Revenues	**$400,000**	
Expenses		
15. Budget Estimate	$400,000	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$400,000**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$433,232**	

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 : 0100 - FORT WAYNE CIVIL CITY
DLGF Fund : 9504 - ECONOMIC DEVELOPMENT ALLOCATION NONREVERTING FUND

July to December - 2026		
Cash Balance and Revenues	**Advertised**	**Adopted**
1. June 30 Cash Balance & Investments	$60,976,120	
2. Property Taxes To be Collected	$0	
3. Non-Property Tax Revenues	$6,676,782	
4. Total Cash and Revenues	**$67,652,902**	
Expenses		
5. Remaining Appropriations as of June 30	$8,148,504	
6. Additional Appropriations	$2,000,000	
7. Transfers & Outstanding Temporary Loans	$0	
8. Total Expenses	**$10,148,504**	
9. 2026 Estimated December 31 Cash Balance *(Line 4 - 8)*	**$57,504,398**	

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	$14,976,927	
14. 2027 Total Revenues	**$14,976,927**	
Expenses		
15. Budget Estimate	$15,606,907	
16. Transfers & Outstanding Temporary Loans	$0	
17. 2027 Total Expenditures	**$15,606,907**	
18. Operating Balance - 2027 Estimated December 31 Cash Balance *(Line 9 + 14 - 17)*	**$56,874,418**	

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

DIGEST SHEET

TITLE OF ORDINANCE: APPROPRIATION

DEPARTMENT REQUESTING ORDINANCE: CONTROLLER'S OFFICE

SYNOPSIS OF ORDINANCE: FIXES RATE OF TAXATION FOR 2027 BUDGET YEAR AND MAKES APPROPRIATIONS FOR THE ESTIMATED CITY DEPARTMENT BUDGETS AND OTHER CITY PURPOSES DURING THE 2027 BUDGET YEAR.

EFFECT OF PASSAGE: SETS NEW TAX RATE AND MAKES NEW APPROPRIATIONS FOR 2027. .

EFFECT OF NON-PASSAGE: NO APPROVED APPROPRIATIONS FOR SPENDING IN 2027. THE 2026 BUDGET IS USED FOR 2027.

MONEY INVOLVED (DIRECT COSTS, EXPENDITURES, SAVINGS)

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ASSIGNED TO COMMITTEE (PRESIDENT) ____________________