

BILL NO. A-26-09-30 As Amended x 23

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.

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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

CITY OF FORT WAYNE
2027 PROPOSED BUDGET CUTS

Cut Number	Council Person	Dept	Description	Amount	PASS AMOUNT	PASS/ FAIL	VOTE COUNT Withdrawn	Bender	Booker	Chambers	Ensley	Freistroffer	hartman	Jehl	Myers	Paddock
35	Jehl	Public Works	Purchase of Land	\$100,000	0.00		x									
36	Jehl	Public Works	GS18 Rover	\$84,000	34,000.00	P		y	n	y	y	y	y	y	y	n
37	Friendly	Street Project Management	Formula Error	\$450,291	450,291.00	P		y	y	y	y	y	y	y	y	y
38	Jehl	Street Department	Merit Incentive Pool	\$96,200	0.00		x									
39	Jehl	Traffic Engineering	New Position Cut (2)	\$177,665	0.00		x									
40	Jehl	Community Development	Mid-year raise	\$10,000	\$0.00			n	n	n	y	n	n	y	n	n
41	Jehl	Street Department	Mid-year raise	\$1,123	\$0.00		x									
42	Jehl	Police	Mid-year raise	\$5,063	\$0.00		x									
43	Jehl	Animal Care	Mid-year raise	\$4,160	\$0.00		x									
44	Jehl	Radio Shop	Mid-year raise	\$3,947	\$0.00		x	n	n	n	y	n	n	y	n	n
45	Jehl	Fleet	Mid-year raise	\$6,468	\$0.00		x	n	n	n	y	n	n	y	n	n
46	Ensley	Mayor	Mayor Office General Cut	\$23,000	\$0.00		x	n	n	n	y	n	n	y	n	n
47	Ensley	Mayor	27 pay cut	\$30,314	\$0.00		x									
48	Ensley	Finance	27 pay cut	\$59,683	\$0.00		x									
49	Ensley	Council	27 pay cut	\$8,983	\$0.00		x									
50	Ensley	Metro	27 pay cut	\$16,881	\$0.00		x									
51	Ensley	Public Works	27 pay cut	\$86,138	\$0.00		x									
52	Ensley	Community Development	27 pay cut	\$85,963	\$0.00		x									
53	Ensley	Law	27 pay cut	\$11,498	\$0.00		x									
54	Ensley	Internal Audit	27 pay cut	\$5,955	\$0.00		x									
55	Ensley	Police	27 pay cut	\$917,231	\$0.00		x									
56	Ensley	Animal Care	27 pay cut	\$56,811	\$0.00		x									
57	Ensley	CCP	27 pay cut	\$81,244	\$0.00		x									
58	Ensley	Fire	27 pay cut	\$630,619	\$0.00		x									
59	Ensley	Parks	27 pay cut	\$161,458	\$0.00		x									
60	Ensley	Redevelopment	27 pay cut	\$9,764	\$0.00		x									
61	Ensley	Clerk	27 pay cut	\$19,753	\$0.00		x									
62	Ensley	Abandoned Vehicle	27 pay cut	\$1,382	\$0.00		x									
63	Jehl	Mayor	Salary increase	\$43,798	\$0.00		x									
64	Ensley	Mayor	Mayor Salary Cut	\$4,787	\$0.00	F		n	n	n	y	n	n	y	n	n
65	Ensley	Clerk	City Clerk Salary Cut	\$3,048	\$0.00	F		n	n	n	y	n	n	y	n	n
66	Ensley/Myers	Council	City Council Salary Cut	\$7,464	\$0.00	F		n	n	n	y	n	n	y	y	n
			Total Proposed Cuts	\$19,063,472	\$11,635,694											

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Council Member

APPROVED AS TO FORM AND LEGALITY

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)

ASSIGNED TO COMMITTEE (PRESIDENT) _____