

# City of Fort Wayne

## Budget In Brief

2007



**City of Fort Wayne  
Quadrant Contact Information  
January 2007**

**SOUTHEAST**

Deputy Chief Nancy Becher	427-1319	SEAP President, William Crowley	h-447-2859
Capt. Kevin Corey	427-1319	5910 Radcliffe Dr.	w-461-2859
Area Advocate, Cherise M. Dixie, MSW	427-1130	Fort Wayne, IN 46816	

Meeting Information: 2nd Wed. 6:30 p.m.  
Calvary 3rd Presbyterian Church  
4700 South Anthony (Corner of Anthony & Capitol)

**NORTHEAST**

Deputy Chief Dottie Davis	427-1260	NEAP Co-Chair, David Kohli	h-485-8652
Capt. Tom Rhoades	427-1436	6428 Ashbrook Dr.	w-422-3537
Area Advocate, Denise Porter-Ross	427-2603	Fort Wayne, IN 46835	

NEAP Co-Chair, Reg Converse	704-7344
905 Columbia Ave	
Fort Wayne, IN 46805	

Meeting Information: 2nd Thurs. 6:30 p.m.  
Good Shepherd United Methodist Church  
4700 Vance Ave.

**SOUTHWEST**

Deputy Chief Douglas Lucker	427-1331	SWAP Chair, Carolyn DeVoe	456-4821
Capt. Jim Zamora, All other areas	427-1419	1220 Packard Ave.	
Capt. Pat Roach, Aboite area	427-5700	Fort Wayne, IN 46807	
Area Advocate, Ken Nicolet	427-1122		

Meeting Information: 3rd Wed. 6:30 p.m.  
Study School  
2414 Brooklyn Ave.

**NORTHWEST**

Deputy Chief Marty Bender	427-1206	NWAP Co-Chair, John Meinzen	424-5881
Capt. P.J. Smith	427-1421	631 Lawton Place	
Area Advocate, Zenovia Pearson	427-2625	Fort Wayne, IN 46805	

NWAP Co-Chair, Rosie O'Grady	490-7327
8714 Stand Ridge Rd.	
Fort Wayne, IN 46825	

Meeting Information: 3rd Thurs. 6:30 p.m.	24 Hour Line	466-4687
North Ridge Baptist Church		
1300 E. Cook Rd.		



**CITY OF FORT WAYNE**  
**GRAHAM RICHARD, MAYOR**

January 1, 2007

Dear Citizen:

It is our goal to be fiscally responsible and use your tax money wisely. We continue to focus on improving services for residents, attracting quality jobs and making Fort Wayne a safer city. The 2007 City Budget reflects this focus.

Fort Wayne is positioned to take advantage of improvements in our economy. I have encouraged a regional focus on economic development and increased private investments. The City has also enhanced our partnership with the Fort Wayne-Allen County Economic Development Alliance to attract new businesses to Fort Wayne.

In 2005, the City launched an aggressive three year program to attract \$1 billion of investments for downtown improvement. We were also able to free some public sector funds to pursue economic development opportunities and create jobs.

The City of Fort Wayne continues to strive to lead the nation in innovation. We have formed i-Teams that draw on the talent of local citizens and businesses to create innovative solutions to everyday challenges.

Your City leadership team continues to face the challenges of having to provide more services with fewer dollars. We will continue to look for creative ways to overcome these challenges and improve Fort Wayne.

Sincerely,

A handwritten signature in black ink that reads "Graham Richard".

Graham Richard  
Mayor

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**CITY OF FORT WAYNE**  
**GRAHAM RICHARD, MAYOR**

January 1, 2007

Dear Fellow Citizen,

The 2007 City of Fort Wayne Budget reflects the emphasis on the following critical objectives:

- Expense management through strong fiscal control
- Reduce the gap between revenues and expenditures
- Maintain an adequate cash reserve

The City of Fort Wayne has been successful in striving for the Mayor's goal of high performance government. In 2006 the city administration balanced the budget and increased the city's cash reserves by \$3.5 million. For the two years ended 2006, the City has saved over \$7 million using innovative business practices like Lean Six Sigma. This business model has been used in improvement efforts throughout city government, including reducing the number of take home cars, the amount of street light inventory and the cost of water main construction. Since 1999, the City population has increased by 33%, the miles of roads have increased by 41% and the square miles have increased by 39%. During this time, the headcount in City government, excluding public safety, has remained constant. The City will continue to use Lean Six Sigma and other business practices to reduce costs and improve customer service in 2007.

I would like to acknowledge the commitment and dedication of all City employees. Their efforts have allowed our City to be in the strong financial position it is today.

If you have any questions or suggestions, please feel free to call me at 427-1106 or email your questions or suggestions to [pat.roller@ci.ft-wayne.in.us](mailto:pat.roller@ci.ft-wayne.in.us).

Sincerely,

A handwritten signature in cursive script that reads "Patricia A. Roller".

Patricia A. Roller, CPA  
City Controller

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## **About This Report**

The purpose of this report is to provide a brief description about how City government is organized in Fort Wayne and to describe the City budget process. This report will give the reader an overview of the financial operations and structure of City government.

Each year, the City of Fort Wayne prepares the Operating Budget book that contains the detailed budgetary information relating to each department of the City. Because the budget book is long and detailed, we will highlight and summarize it in this report.

Comments and suggestions about this report are welcomed by the City Controller. Individuals and organizations can best express concerns about City government by contacting people directly responsible for your area of interest. A list of the City departments is detailed in this report.

## **Form of Government**

Fort Wayne is governed under a Mayor-Council form of government where the elected Mayor serves as head of the executive branch. The Mayor may serve unlimited four-year terms and is the chief executive officer for the City. The legislative oversight body for the City is the Common Council of the City of Fort Wayne. The council is composed of nine elected Council members who serve four-year terms. A council member represents each of the six councilmanic districts and three are elected at-large. The City Clerk's office provides City Council staff support if needed under the direction of the City Clerk. The City Clerk is elected by the citizens of Fort Wayne every four years and can serve unlimited terms.

### **MAYOR**

Graham Richard

### **CITY CLERK**

Sandra E. Kennedy

### **CITY COUNCIL MEMBERS**

District 1	Thomas Smith
District 2	Donald J. Schmidt
District 3	Thomas Didier
District 4	Thomas E. Hayhurst
District 5	Timothy M. Pape
District 6	Glynn A. Hines
At-Large	John N. Crawford
At-Large	John Shoaff
At-Large	Samuel J. Talarico, Jr.



## **DIVISIONS OF THE CITY GOVERNMENT**

### **Office of the Mayor**

The Mayor oversees the implementation of policies and the efficient flow of ongoing services through wide appointive powers. This includes the capability to appoint the heads of seven major administrative divisions of the city and many board and commission members. Specific departments under the Office of the Mayor include the Public Information Office, Human Resources, Benefits, Cable, the Neighborhood and Citizen's Advocate Office, the Law Department, the Internal Audit Department, and Information Systems/ACS.

### **City Clerk**

The office of the City Clerk is crucial as a liaison between the citizens of Fort Wayne and the Common Council. The City Clerk also acts as a liaison between the Administration and the Common Council. The office includes a number of Indiana Statutory responsibilities and also serves as the administrator of the City of Fort Wayne Violations Bureau.

### **Finance & Administration**

The mission of the Finance & Administration Division is to ensure fiscal responsibility and effective administrative services for the City of Fort Wayne. The departments within the division are the Controller's Office, Risk Management, Payroll, Purchasing, and Property Management.

### **Public Safety**

The Division provides safety, maintains order and protects the rights of the Citizens of Fort Wayne. The Fire Chief and Chief of Police retain the responsibility for major policy decisions, budgeting, long-range planning and the day-to-day coordination of seven departments: Police, Fire, Animal Control, Weights and Measures, Neighborhood Code, Police Merit Commission, and Communications.

### **Community Development**

The overall purpose of the Division is to improve Fort Wayne's physical and economic environment. The Division includes the following departments: Administration, Fiscal, Redevelopment, Land Use and Development Permits, Community Development Corporation, Planning, Special Projects/GIS and the Office of Housing and Neighborhood Services.

The mission of the Division is *to develop and implement creative community-based strategies to enhance economic opportunity, build strong neighborhoods, and ensure a dynamic framework for quality growth and development.* Economic development, urban revitalization, housing and comprehensive planning continue to be high priorities of the City of Fort Wayne. Growth in the City's assessed value is essential to holding its property tax rate flat and ensuring that the cost of City services is shared by those who use the services.

The City's Community Development Division is primarily responsible for these efforts, both through its various departments' activities and those of contractors. The City contracts with the Fort Wayne-Allen County Economic Development Alliance ("The Alliance") to coordinate economic development marketing services and project management.

### **City Utilities and Public Works**

The City Utilities Administration Department represents the office of the Director of Utilities and is responsible for enforcement and interpreting City Utilities rules and regulations. City Utilities encompasses the departments of Accounting, Customer Relations, Data Control, Meter Reading, New Water and Sewer Permits, Water Resources (Development Services, Planning and Design, Engineering Support Services, Geographical Information Systems), Water Maintenance and Service, Water Filtration Plant, Water Pollution Control Maintenance, Storm water Maintenance, and Water Pollution Control Plant.

The Division of Public Works is the administrator for much of Fort Wayne's infrastructure. Its departments maintain and improve the City's system for transportation and solid waste. From engineering and intersection improvement to battling floods, the Division of Public Works provides a vital support to neighborhoods, businesses, and economic development projects. The Division encompasses the Office of the Director, Barrett Law, Solid Waste Management, Traffic Engineering, Transportation Administration & Support, Street Light Engineering, Street Department, Street Project Management, Flood Control, and City Garage.

### **Fort Wayne Parks and Recreation**

The Parks and Recreation Department maintains more than 2,800 acres of public park lands and provides numerous recreation facilities, programs and services for the Fort Wayne community. Created in 1905, the Parks and Recreation Department is administered by a four-member bipartisan Board of Park Commissioners. Authorized by state statute, the Board of Park Commissioners reviews and approves the annual budget, expenditures and contracts. In addition, they oversee 84 parks, including the Children's Zoo, Headwaters Park, the Botanical Conservatory, McMillen Ice Arena and three community centers.

The Fort Wayne park system was largely developed over the last 100 years through the generous support of local citizens. This support continues to build on that legacy. In 2006, the renovation of the historic barn at Salomon Farm Park was made possible using \$520,602 from a private fund drive totaling more than \$1 million. A new restroom facility, paths and other improvements were also completed at Salomon. Ground was broken at McMillen Park for a new Lifetime Sports Academy Center/Golf Clubhouse in the fall of 2006, which was also funded in large part with private contributions. The Department is profoundly grateful for this support.

Improvements of more than \$500,000 were completed at Foellinger Theatre in Franke Park, thanks to matching funds from Foellinger Foundation and CEDIT funds from Mayor Graham Richard. The complete renovation of Lakeside Rose Garden's sunken garden was the first major project funded from a 2005 bond issue. Other bond-funded improvements included lighting at Kreager soccer fields, construction of six new playgrounds, and resurfacing of tennis courts, basketball courts and portions of

the Rivergreenway. Cooper Center at Reservoir Park was also renovated and re-opened as a youth center that offers after-school assistance and summer programming. Funding for the computers in this facility was provided by the Community Foundation of Greater Fort Wayne.

Successful programming, both old and new, is also a tenet of the Parks and Recreation Department. The Franke Day Camp operated its 60<sup>th</sup> consecutive summer in 2006, serving over 2,200 area youth ranging in age from 4 to 18. The Botanical Conservatory entered new territory by offering a Friday evening concert series called "Wired for Sound" in the outdoor terrace garden. The concerts quickly caught on in popularity and will be offered again in 2007.

The Department entered into a new management agreement with the Zoological Society in January 2006, releasing all aspects of the zoo operation to their board. The Zoological Society already employs most of the zoo's staff and is an integral part of the operation, especially fund-raising. This agreement strengthens the organizational effectiveness of both the Children's Zoo and the Fort Wayne Parks and Recreation, while also maintaining close ties for reciprocal cooperation.

**CITIZENS OF FORT WAYNE  
TAX RATES PER \$100 OF ASSESSED VALUATION  
2005 PAY 2006**

LIVING IN:  
TOWNSHIP  
SCHOOL DISTRICT  
SPECIAL DISTRICT

	ABOITE SACS		ADAMS EACS		ADAMS EACS NEW HAVEN PARK *		ADAMS FWCS	
	Rate	% of Total	Rate	% of Total	Rate	% of Total	Rate	% of Total
School Districts	\$ 1.6102	45.53%	\$ 1.5491	44.47%	\$ 1.5491	44.55%	\$ 1.4743	43.25%
City and special	1.0795	30.52%	1.0795	30.99%	1.0731	30.86%	1.0795	31.67%
Allen County	0.5675	16.05%	0.5675	16.29%	0.5675	16.32%	0.5675	16.65%
Library	0.1607	4.54%	0.1607	4.61%	0.1607	4.62%	0.1607	4.71%
Township	0.0238	0.67%	0.0320	0.92%	0.0320	0.92%	0.0320	0.94%
PTC	0.0393	1.11%	0.0393	1.13%	0.0393	1.13%	0.0393	1.15%
Airport	0.0243	0.69%	0.0243	0.70%	0.0243	0.70%	0.0243	0.71%
Redev Com. TIR	0.0074	0.21%	0.0074	0.21%	0.0074	0.21%	0.0074	0.22%
State of Indiana	0.0239	0.68%	0.0239	0.69%	0.0239	0.69%	0.0239	0.70%
<b>Total Rate</b>	<b>\$ 3.5366</b>	<b>100.00%</b>	<b>\$ 3.4837</b>	<b>100.00%</b>	<b>\$ 3.4773</b>	<b>100.00%</b>	<b>\$ 3.4089</b>	<b>100.00%</b>

LIVING IN:  
TOWNSHIP  
SCHOOL DISTRICT  
SPECIAL DISTRICT

	PERRY NACS		PLEASANT FWCS		PLEASANT FWCS TOWNSHIP FIRE **		ST. JOE FWCS	
	Rate	% of Total	Rate	% of Total	Rate	% of Total	Rate	% of Total
School Districts	\$ 1.6085	45.76%	\$ 1.4743	43.52%	\$ 1.4743	47.58%	\$ 1.4743	43.43%
City and special	1.0795	30.71%	1.0795	31.86%	0.7898	25.49%	1.0795	31.80%
Allen County	0.5675	16.14%	0.5675	16.75%	0.5675	18.32%	0.5675	16.72%
Library	0.1607	4.57%	0.1607	4.74%	0.1607	5.19%	0.1607	4.73%
Township	0.0043	0.12%	0.0111	0.33%	0.0111	0.36%	0.0177	0.52%
PTC	0.0393	1.12%	0.0393	1.16%	0.0393	1.27%	0.0393	1.16%
Airport	0.0243	0.69%	0.0243	0.72%	0.0243	0.78%	0.0243	0.72%
Redev Com. TIR	0.0074	0.21%	0.0074	0.22%	0.0074	0.24%	0.0074	0.22%
State of Indiana	0.0239	0.68%	0.0239	0.71%	0.0239	0.77%	0.0239	0.70%
<b>Total Rate</b>	<b>\$ 3.5154</b>	<b>100.00%</b>	<b>\$ 3.3880</b>	<b>100.00%</b>	<b>\$ 3.0983</b>	<b>100.00%</b>	<b>\$ 3.3946</b>	<b>100.00%</b>

LIVING IN:  
TOWNSHIP  
SCHOOL DISTRICT  
SPECIAL DISTRICT

	WASHINGTON FWCS		WAYNE FWCS		WAYNE FWCS TOWNSHIP FIRE **	
	Rate	% of Total	Rate	% of Total	Rate	% of Total
School Districts	\$ 1.4743	43.59%	\$ 1.4743	42.53%	\$ 1.4743	46.41%
City and special	1.0795	31.92%	1.0795	31.14%	0.7898	24.86%
Allen County	0.5675	16.78%	0.5675	16.37%	0.5675	17.87%
Library	0.1607	4.75%	0.1607	4.64%	0.1607	5.06%
Township	0.0054	0.16%	0.0893	2.58%	0.0893	2.81%
PTC	0.0393	1.16%	0.0393	1.13%	0.0393	1.24%
Airport	0.0243	0.72%	0.0243	0.70%	0.0243	0.76%
Redev Com. TIR	0.0074	0.22%	0.0074	0.21%	0.0074	0.23%
State of Indiana	0.0239	0.71%	0.0239	0.69%	0.0239	0.75%
<b>Total Rate</b>	<b>\$ 3.3823</b>	<b>100.00%</b>	<b>\$ 3.4662</b>	<b>100.00%</b>	<b>\$ 3.1765</b>	<b>100.00%</b>

\* New Haven Park & Recreation Fund rate is lower compared to the City of Fort Wayne's Park Fund. Therefore, residents in this Special District pay a lower City and Special rate.

\*\* SW Allen County Fire District rate is lower compared to the City of Fort Wayne's Fire Fund. Therefore, residents in this Special District pay a lower City and Special rate.

## **THE BUDGET PROCESS**

The Civil City budget process begins with individual departments preparing draft budgets each May for the next calendar/fiscal year. The division of Finance and Administration provides the departments with a set of assumptions. These budget requests are then subjected to internal review and modification. The Common Council actively participates in the examination of the budgets. With the Mayor's approval, a budget ordinance is then prepared for introduction to the Common Council in early September. Beyond the public and televised Common Council sessions, there is a legal public hearing held as part of the budget process at which citizens may provide the administration and Common Council with their comments concerning the budget. By state law, the Common Council must pass the budget by the end of September each year. The Common Council has the power to decrease any major category proposed by the Administration, but may not increase any major category in the budget.

The next step is the final budget hearing of the Department of Local Government Finance in December. This is the time for estimates to be verified and a final property tax rate set. The Indiana Department of Local Government Finance must certify the rate by February 15th.

The 2007 budget was prepared on a monthly basis. All departments distributed their yearly estimated expenditures into the months they expected each to occur. During 2007, actual expenditures will be compared to the budget each month. Variances of +/- 3% and \$1,000 for budgets less than \$100,000 or variances of +/-3% and \$2,500 for budgets over \$100,000 will be explained.

Throughout the year the City may find the budget needs to be amended to account for new funds that have become available, or to provide for a revision of objectives. Such revisions are accomplished through quarterly fiscal ordinances in a process that is similar to the one described above. At every appropriate point in the process, the public is notified of the anticipated amounts of the budget revisions.

The schedule of major budget events is as follows:

April	Budget instructions issued by the City Controller
May	Budget requests submitted - Revenue estimates prepared
July	Internal reviews and modification of budget submissions
September	Budget submitted to Common Council, hearings and adoption
December	Department of Local Government Finance review and approval
January	Budget implementation

The City Utilities internal budget process is similar to the Civil City; however, the Board of Public Works approves the City Utilities budget. City Utilities budget and revenue sources are included later in this report.

## **Budget by Classification**

The budgets of all governmental units in Indiana are prepared according to a form prescribed by the Indiana State Board of Accounts. The legal level of budgetary control is by object classifications. Objects are called expense accounts or line items by the private sector. Major classifications of expenditures are as follows:

**Personal Services** – Expenditures for salaries, wages and related employee benefits. The increased spending in this classification is due to annual salary increases of approximately 3% and the continued rise in health insurance premiums.

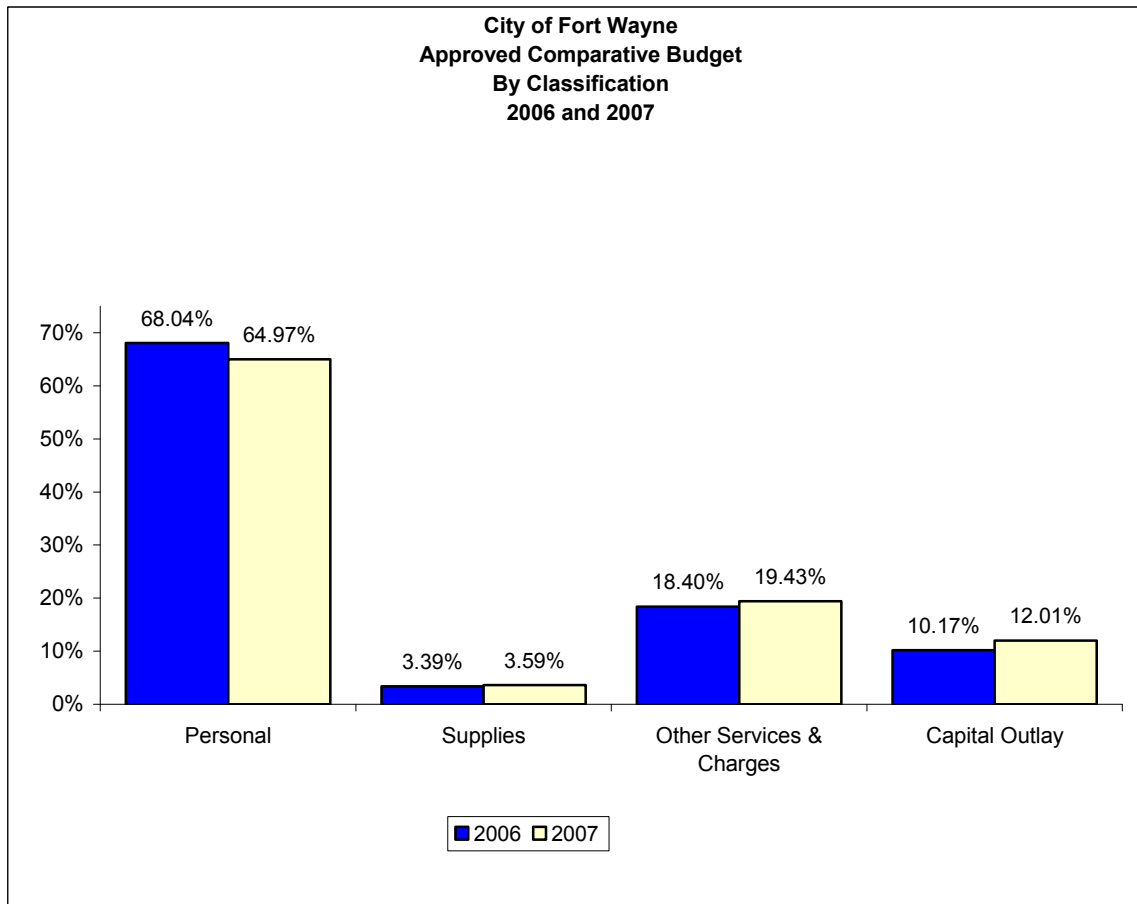
**Supplies** – Office supplies, operating supplies, repair and maintenance supplies. The 2007 budget shows an 18.27% increase for this classification, due to fuel, natural gas, and water costs.

**Other Services and Charges** – Professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, rentals, debt service. The cost of professional services, contract services, lease, loan and bond payments, primarily related to infrastructure projects, will vary significantly from year to year.

**Capital Outlay** – All lands, buildings, improvements, machinery and equipment purchases that are not financed through leases or bond issues. The capital outlay for 2007 increased for this classification to support infrastructure maintenance, as well as economic development.

## City of Fort Wayne Budget by Classification

	<u>2006 Approved Budget</u>	<u>2007 Approved Budget</u>	<u>% Change</u>
Personal Services	\$ 118,385,725	\$ 126,053,027	6.48%
Supplies	5,894,031	6,970,593	18.27%
Other Services & Charges	32,018,039	37,692,964	17.72%
Capital Outlay	<u>17,687,335</u>	<u>23,297,026</u>	<u>31.72%</u>
<b>Total Civil City Budget</b>	<b><u>\$ 173,985,130</u></b>	<b><u>\$ 194,013,610</u></b>	<b>11.51%</b>







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Please see preceding page  
for complete Organizational  
Chart

**City of Fort Wayne  
Budget by Department**

	2006 Approved Budget	2007 Approved Budget	% Change
<b><u>Mayor's Office</u></b>			
* Mayor	\$ 983,367	\$ 1,195,123	21.5%
* Internal Audit	207,507	215,467	3.8%
* Law	469,244	490,611	4.6%
* Information Systems (ACS)	3,454,711	3,876,275	12.2%
* Human Resources	727,652	760,673	4.5%
Cable Television	754,522	762,748	1.1%
<b>Total</b>	<b>\$ 6,597,003</b>	<b>\$ 7,300,897</b>	<b>10.7%</b>
<b><u>City Clerk</u></b>			
City Clerk/Parking Control	\$ 528,683	\$ 580,627	9.8%
* City Clerk & City Council	878,605	937,011	6.6%
<b>Total</b>	<b>\$ 1,407,288</b>	<b>\$ 1,517,638</b>	<b>7.8%</b>
<b><u>Finance &amp; Administration</u></b>			
* Finance & Administration (1)	\$ 3,305,889	\$ 4,052,164	22.6%
<b>Total</b>	<b>\$ 3,305,889</b>	<b>\$ 4,052,164</b>	<b>22.6%</b>
<b><u>Community Development</u></b>			
* Redevelopment Commission	\$ 440,742	\$ 466,954	5.9%
* Community Development	2,137,375	2,390,719	11.9%
<b>Total</b>	<b>\$ 2,578,117</b>	<b>\$ 2,857,673</b>	<b>10.8%</b>
<b><u>Department of Public Works</u></b>			
* Board of Works (2)	\$ 7,313,033	\$ 8,591,765	17.5%
Street Project Management/MVH	853,037	994,603	16.6%
Street Department/MVH	10,310,529	11,025,502	6.9%
Traffic Engineering/LRS	2,883,900	2,505,551	-13.1%
Solid Waste Management	9,810,851	10,502,440	7.0%
<b>Total</b>	<b>\$ 31,171,350</b>	<b>\$ 33,619,861</b>	<b>7.9%</b>
<b><u>Public Safety - Police</u></b>			
* Police	\$ 41,918,360	\$ 46,006,351	9.8%
* Police Merit	2,500	27,500	1000.0%
* Domestic Violence	7,300	7,300	0.0%
* Communications	5,369,553	6,410,091	19.4%
* Animal Control	2,189,053	2,351,251	7.4%
* Neighborhood Code	1,983,159	2,306,916	16.3%
Law Enforcement Training	196,000	196,000	0.0%
<b>Total</b>	<b>\$ 51,665,925</b>	<b>\$ 57,305,409</b>	<b>10.9%</b>
<b><u>Public Safety - Fire</u></b>			
* Fire	\$ 31,706,241	\$ 33,376,891	5.3%
* Weights & Measures	135,946	222,650	63.8%
<b>Total</b>	<b>\$ 31,842,187</b>	<b>\$ 33,599,541</b>	<b>5.5%</b>
<b><u>Pensions</u></b>			
* Police Pension	\$ 8,196,983	\$ 8,924,060	8.9%
* Fire Pension	7,540,116	7,625,880	1.1%
* Sanitary Officers Pension	541,394	548,241	1.3%
<b>Total</b>	<b>\$ 16,278,493</b>	<b>\$ 17,098,181</b>	<b>5.0%</b>
<b><u>Parks &amp; Recreation</u></b>			
* Parks & Recreation General	\$ 10,885,569	\$ 11,613,062	6.7%
<b>Total</b>	<b>\$ 10,885,569</b>	<b>\$ 11,613,062</b>	<b>6.7%</b>
<b><u>Metro Human Relations Commission</u></b>			
* Metro Human Relations	\$ 665,901	\$ 721,360	8.3%
<b>Total</b>	<b>\$ 665,901</b>	<b>\$ 721,360</b>	<b>8.3%</b>
<b>CEDIT Income Tax Fund</b>	<b>\$ 16,553,277</b>	<b>\$ 21,368,724</b>	<b>29.1%</b>
<b>Cumulative Capital Improvement</b>	<b>\$ 1,034,131</b>	<b>\$ 2,959,100</b>	<b>186.1%</b>
<b>Total Civil City Budget</b>	<b>\$ 173,985,130</b>	<b>\$ 194,013,610</b>	<b>11.5%</b>

\* Property Tax Supported Funds

- (1) Finance & Administration includes: Controller's Office, Property Mgmt, Payroll and Purchasing. The budgets were combined into one budget in 2007.
- (2) Board of Works includes: Board of Works, Flood Control, Street Light Engineering and Transportation Administration & Support. The budgets were combined into one budget in 2006.

## **City Government Revenues**

As shown in the Revenues by Source schedule, the City has many sources of revenue to pay for the cost of operations and services. The majority of City revenues are generated from taxes. The largest three tax revenues are: Property Taxes, County Option Income Tax (COIT) and County Economic Development Income Tax (CEDIT).

State statutes, and/or local ordinances, define how each type of revenue may be used. Following is a brief explanation of the use of the City's larger revenue streams.

### **Taxes**

Property Tax, Commercial Vehicle Excise Tax (CVET), Financial Institution Tax, COIT (County Option Income Tax .6%), and Auto/Aircraft (license) Excise taxes are used exclusively to fund operations of certain City departments. These departments perform executive/finance, public safety, parks and community development work, and include administrative/engineering departments in the Public Works Division. Most of these funds go into the City's property tax supported funds.

CEDIT (Community Economic Development Income Tax .4%) - In July 2005, SEA (Senate Enrolled Act) 100 was passed which provides that a county, city, or town may use county economic development income tax revenue for any lawful purpose.

The Excise Surtax and Wheel Tax revenue is derived from Allen County vehicle owners who pay annual motor license excise tax. A distribution to county, cities and towns within the county is based on the same formula as used for Local Road & Street fund distributions. These funds must be used to construct, reconstruct, repair and maintain streets and roads. These funds are used in the City's Motor Vehicle Highway fund.

The Gas Tax revenue is generated from the sale of gasoline & other fuels. A distribution to county, cities and towns within the county is based on the same formula as used for Motor Vehicle Highway fund distributions. These funds are used to support the Motor Vehicle Highway and Local Road & Street funds.

### **License & Permits**

The largest revenue in the License & Permit category is the Cable Franchise Fees. These fees are added to cable subscribers' bills. Forty percent of this revenue is used to pay for the operation of the government access channel with the remainder going into the City's General Fund for operating costs. All other fees listed go into the General Fund.

### **Intergovernmental Revenues**

Governmental revenues are primarily provided by the State to pay 50% of annual costs of the Pre'77 "pay-as-you-go" public safety pension plan (\$9.7M) and to pay for the Street Department operating costs and projects (\$11M).

**City of Fort Wayne  
Revenues by Source**

	<u>2006 Budget</u>	*	<u>2007 Budget</u>	<u>% Change</u>
<b>Taxes:</b>				
Property Taxes	\$ 83,800,457	*	\$ 99,488,174	18.7%
Financial Institution Tax	773,550	*	720,287	-6.9%
Auto/Aircraft Excise	5,466,967	*	6,876,956	25.8%
Wheel Tax/Surtax	1,930,300	*	1,894,914	-1.8%
COIT	12,289,112	*	11,555,907	*-6.0%
CEDIT	18,559,384	*	18,930,885	*2.0%
CVET	615,562	*	615,561	0.0%
<b>Total Taxes</b>	<b>\$ 123,435,332</b>		<b>\$ 140,082,684</b>	<b>13.5%</b>
<b>Licenses &amp; Permits:</b>				
Cable Franchise Fees	\$ 1,910,692		\$ 1,910,692	0.0%
Zoning Fees	78,700		86,900	10.4%
Pet, Building & Right of Way Permits	688,660		620,265	-9.9%
Tax Abatement Filing Fees	-		27,500	-
Miscellaneous Fees, Licenses & Permits	174,510		95,829	-45.1%
<b>Total Licenses &amp; Permits</b>	<b>\$ 2,852,562</b>		<b>\$ 2,741,186</b>	<b>-3.9%</b>
<b>Intergovernmental Revenue:</b>				
Federal	\$ 249,660		\$ 282,300	13.1%
State	21,719,319		22,767,762	4.8%
Local	2,880,532		3,444,645	19.6%
<b>Total Intergovernmental Revenue</b>	<b>\$ 24,849,511</b>		<b>\$ 26,494,707</b>	<b>6.6%</b>
<b>Charges for Services &amp; Fees:</b>				
Services	\$ 3,769,286		\$ 3,321,718	-11.9%
Fees	13,857,651		13,176,950	-4.9%
<b>Total Services &amp; Fees</b>	<b>\$ 17,626,937</b>		<b>\$ 16,498,668</b>	<b>-6.4%</b>
<b>Fines &amp; Forfeitures:</b>				
Traffic/Parking Fines	\$ 582,000		\$ 535,000	-8.1%
Court Settlements	227,114		240,000	5.7%
Misc. Violations	407,150		469,500	15.3%
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 1,216,264</b>		<b>\$ 1,244,500</b>	<b>2.3%</b>
<b>Miscellaneous Revenue:</b>				
Interest	\$ 395,010		\$ 799,000	102.3%
Contributions & Donations	136,000		90,000	100.0%
Rental Income	196,259		1,596,716	713.6%
Sale of Material/Unclaimed Property	63,500		55,600	-12.4%
Pension Contributions	57,168		28,150	-50.8%
Other	423,148		473,915	12.0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 1,271,085</b>		<b>\$ 3,043,381</b>	<b>139.4%</b>
<b>Other Financing Sources:</b>				
Sale of Land	\$ -		\$ -	0.0%
<b>Total Civil City Revenue</b>	<b>\$ 171,251,691</b>		<b>\$ 190,105,126</b>	<b>11.0%</b>

\* Certified by State of Indiana, Department of Local Government Finance

# **The City Utilities Budget**

**2007**



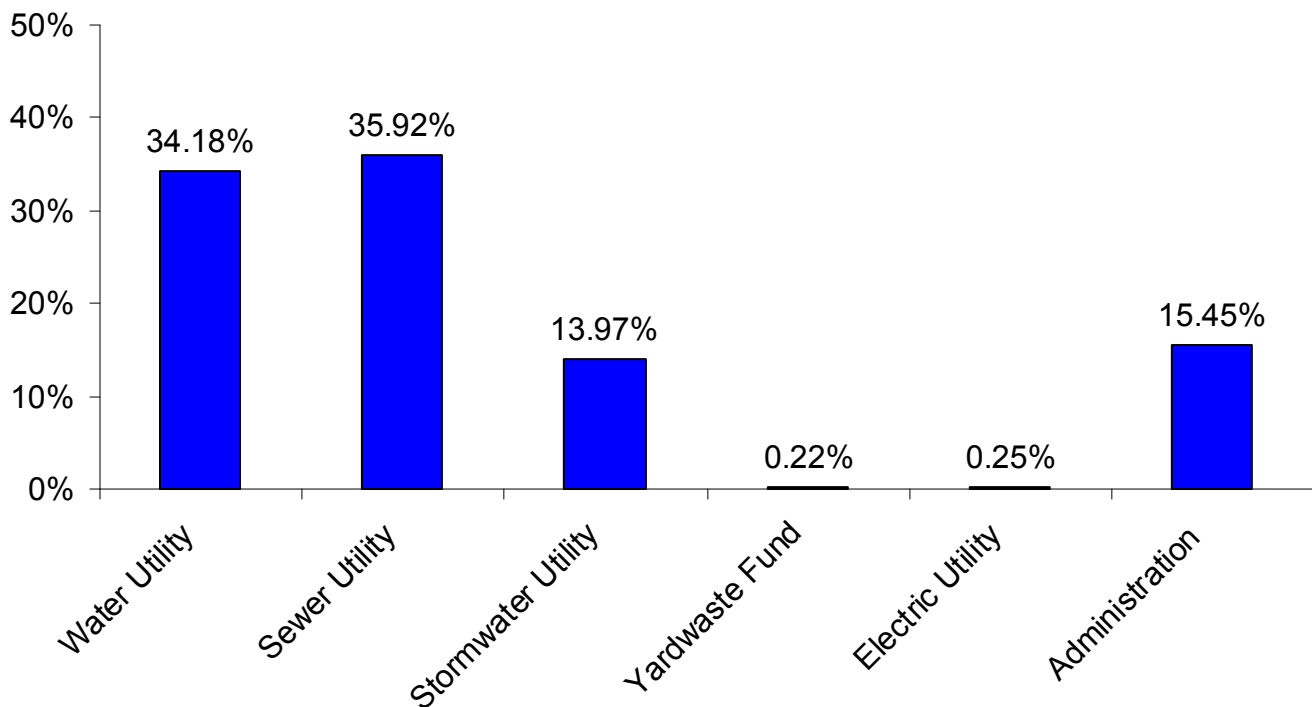
## The City Utilities Budget Process

The City Utilities operation and maintenance budget process begins in July with individual departments preparing draft budgets for the next calendar year. Utility Administration works with the various departments to develop assumptions, service indicators, and objectives. The accounting department prepares revenue and cash flow projections. The budgets and projections are subject to review and modification by Utility Administration. Capital Improvement committees prepare priority lists of revenue capital items, which are subject to review and modification by Utility Administration. Revenue capital items included in the budget are dependent on the available cash after consideration of budgeted operation and maintenance expenses.

With the Mayor's approval, the budget is presented to the Board of Public Works and the Board of Stormwater Management for final approval.

Regardless of the amount, departments are required to submit all budget adjustments to Utility Administration for approval. Plan changes that materially impact the budget are presented to the Boards for approval.

### **City of Fort Wayne Utilities 2007 Budgeted Expense \$ 60,651,701**



**City of Fort Wayne - City Utilities  
Expense Budget  
2006 - 2007**

	<b>2006 Approved Budget</b>	<b>2007 Approved Budget</b>	<b>% Change</b>
<b>Water Utility</b>			
Engineering	\$ 208,000	\$ 180,000	-13.5%
Filtration Plant	6,642,000	7,060,000	6.3%
Maintenance	5,447,000	5,405,000	-0.8%
General & Administration	1,888,000	2,047,000	8.4%
Capital	8,335,000	6,041,000	-27.5%
<b>Water Direct Expense Total</b>	<b>22,520,000</b>	<b>20,733,000</b>	<b>-7.9%</b>
<b>Sewer Utility</b>			
Engineering	492,000	523,000	6.3%
Treatment Plant	5,566,000	5,967,000	7.2%
Maintenance	3,582,000	3,877,000	8.2%
General & Administration	2,617,000	3,026,000	15.6%
Capital	13,839,000	8,394,000	-39.3%
<b>Sewer Direct Expense Total</b>	<b>26,096,000</b>	<b>21,787,000</b>	<b>-16.5%</b>
<b>Stormwater Utility</b>			
Engineering	120,000	111,000	-7.5%
Maintenance	3,108,000	3,260,000	4.9%
General & Administration	133,000	92,000	-30.8%
Capital	3,638,000	5,012,000	37.8%
<b>Stormwater Direct Expense Total</b>	<b>6,999,000</b>	<b>8,475,000</b>	<b>21.1%</b>
<b>Yardwaste Fund</b>	<b>132,479</b>	<b>132,592</b>	<b>0.1%</b>
<b>Electric Utility</b>	<b>37,822</b>	<b>153,000</b>	<b>304.5%</b>
<b>Utility Administration Indirect Expense</b>			
Customer Relations	1,782,314	1,729,565	-3.0%
Data Control	880,492	1,029,809	17.0%
General Accounting	441,186	422,753	-4.2%
Utility Administration	1,086,788	1,155,209	6.3%
Engineering	3,693,984	2,885,783	-21.9%
City Services	1,983,250	2,137,890	7.8%
Other	10,100	10,100	0.0%
<b>Utility Administration Indirect Expense Total</b>	<b>9,878,114</b>	<b>9,371,109</b>	<b>-5.1%</b>
<b>Total Budgeted Expense</b>	<b>\$ 65,663,415</b>	<b>\$ 60,651,701</b>	<b>-7.6%</b>

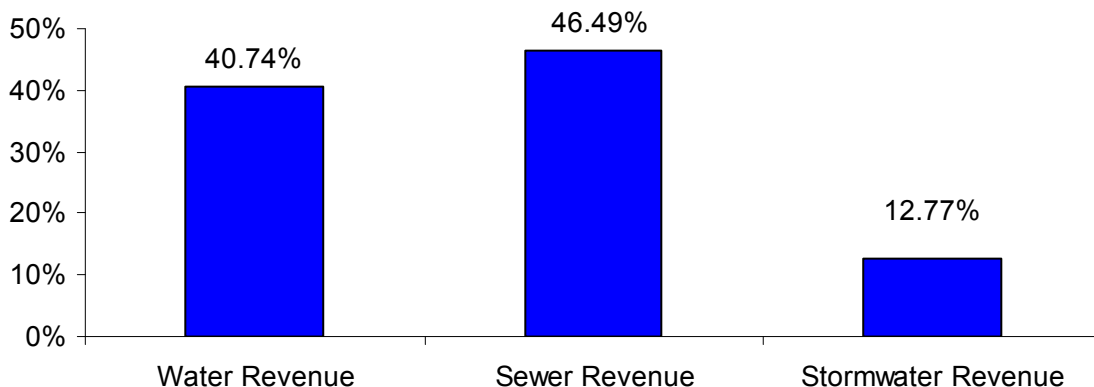
## Utility Revenue

The water user rates are based on the quantity of water used plus a charge based on the meter size. Inside-the-city customers pay a lower water usage rate and a lower water meter service charge than outside-the-city customers. Wholesale users are billed for services in accordance with a contract or agreement. The rates and charges set forth in the agreement are intended to cover the City's cost of treating and supplying water as well as a portion of the operation, maintenance and capital cost of the Water Utility.

The sewer user rates are based on the quantity of water used plus a billing charge. Inside-the-city customers pay a lower rate than outside-the-city customers. The City also imposes an additional charge on users whose sewage waste exceeds the "stronger than normal domestic strength" sewage waste limits, based on the applicable levels of discharges. Wholesale users are billed for services in accordance with a contract agreement. The rates and charges set forth in the agreement are intended to cover the City's cost of treating and disposing of the applicable waste as well as a portion of the operation, maintenance, and capital costs of the Treatment Plant.

The stormwater user rates are based on ERUs (Equivalent Residential Units) of impervious surface and apply to properties located within the City. An ERU is equal to the average amount of impervious area of a single-family residential property, and is established at 2,500 square feet. Impervious areas are those that have been paved, and/or covered with buildings, so the infiltration of water into the soil is prevented. Properties exempt from property taxation are granted a 15% discount off their gross ERU's.

### **City of Fort Wayne Utilities 2007 Budgeted Revenue \$ 77,626,000**





**City of Fort Wayne - City Utilities  
Revenues by Source  
2006-2007**

	2006 Approved Budget	2007 Approved Budget	% Change
<b>Water Revenue</b>			
Customer Revenue	\$ 24,010,000	\$ 26,962,000	12.3%
Private Fire	731,000	811,000	10.9%
Public Fire	2,363,000	2,649,000	12.1%
Interest Income	300,000	1,200,000	300.0%
Miscellaneous Income	-	-	
<b>Water Revenue Total</b>	<b>27,404,000</b>	<b>31,622,000</b>	<b>15.4%</b>
<b>Sewer Revenue</b>			
Customer Revenue	25,450,000	30,526,000	19.9%
Industrial	1,550,000	1,616,000	4.3%
Bulk & Contract	2,350,000	2,700,000	14.9%
Interest Income	300,000	1,250,000	316.7%
Miscellaneous Income	100,000	-	-100.0%
<b>Sewer Revenue Total</b>	<b>29,750,000</b>	<b>36,092,000</b>	<b>21.3%</b>
<b>Stormwater Revenue</b>			
Customer Revenue	9,446,000	9,447,000	0.0%
Interest Income	350,000	450,000	28.6%
Miscellaneous Income	15,000	15,000	0.0%
<b>Stormwater Revenue Total</b>	<b>9,811,000</b>	<b>9,912,000</b>	<b>1.0%</b>
<b>Total Revenue</b>	<b>\$ 66,965,000</b>	<b>\$ 77,626,000</b>	<b>15.9%</b>

**City of Fort Wayne - City Utilities  
Cash Flow Projections  
2007**

	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
<b>Operating Cash</b>			
Estimated Cash Balance 1/1/2007	\$ 217,000	\$ 1,936,000	\$ 3,295,000
<b>Current Year Budget:</b>			
Revenue	30,422,000	34,842,000	9,447,000
Other Cash	500,000	1,500,000	500,000
Direct Operating & Maintenance Expenses	(14,764,000)	(13,393,000)	(3,284,000)
Allocated Expenses - Administration	(4,052,000)	(4,314,000)	(965,000)
Capital from Revenue	(6,041,000)	(7,628,000)	(5,012,000)
Debt Service Principal	(5,376,000)	(10,533,000)	(1,510,000)
	<u>689,000</u>	<u>474,000</u>	<u>(824,000)</u>
Estimated Cash Balance 12/31/2007	<u>\$ 906,000</u>	<u>\$ 2,410,000</u>	<u>\$ 2,471,000</u>








## City of Fort Wayne





Web address: [www.cityoffortwayne.org](http://www.cityoffortwayne.org)

Animal Control	427-1244
Barrett Law	427-1105
Community Development	427-1127
City Clerk	427-1221
City Utilities Customer Relations	427-1234
Civil City (Controller) Accounting	427-1104
Citizen/Neighborhood Advocate	427-1200
Controller's Office	427-1106
Fire Department	427-1170
Office of the Mayor	427-1111
Parks & Recreation Department	427-6000
Police Department	427-1230
Public Information Office	427-1120
Public Works	427-1112
Right of Way	427-1144
Solid Waste	427-1270
Street Department	427-1235

## Fort Wayne at a Glance

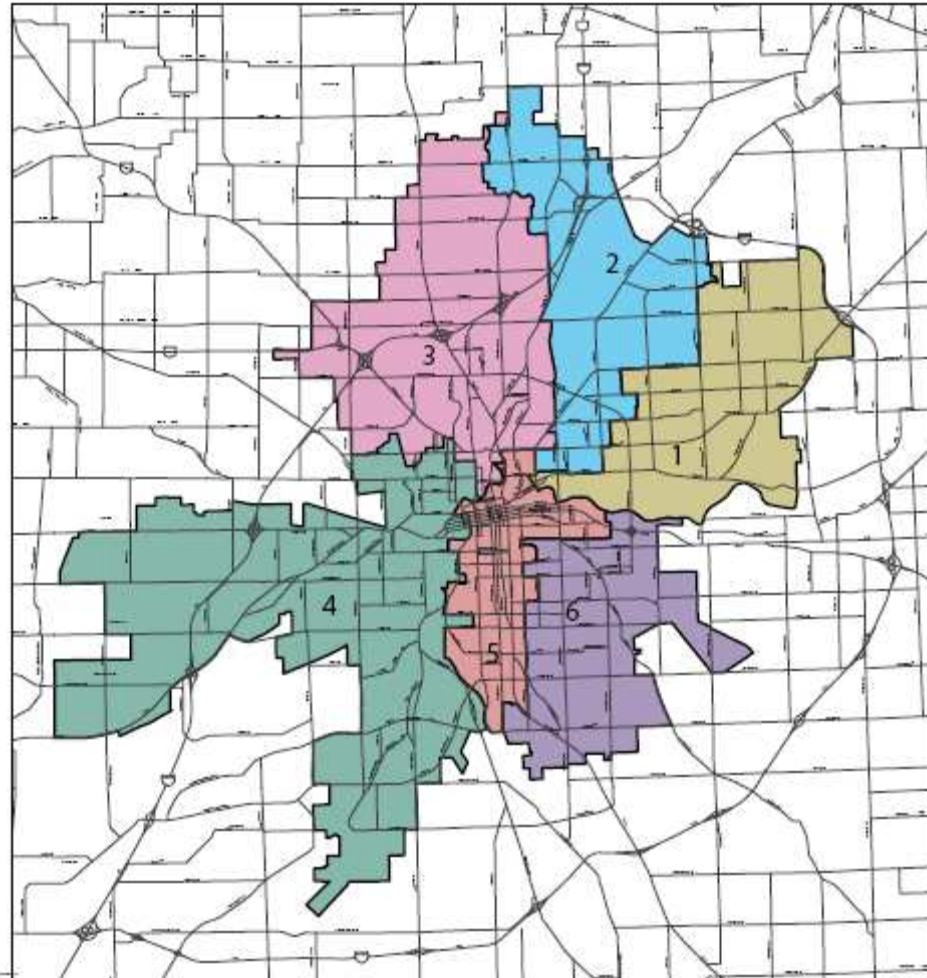
As of December 31, 2006

Date Founded	October 22, 1794	
Date of Incorporation	February 22, 1840	
Population	224,913	
Area in Square Miles	94.79	
Miles of Streets	984.34	
Number of Street Lights	31,382 	
Miles of Water lines	996	
Miles of Sewer/Stormwater Mains	1,685	
Number of City Employees	2,004	
<u>Labor Statistics: (September '06)</u>		
<u>Fort Wayne Metropolitan Service Area - Allen</u>		
Labor Force	217,150	
Employed	207,070	
Unemployed	10,080	
Unemployment Rate	4.6	
<u>Building Permits for Ft Wayne &amp; Allen County - Sept.'06</u>	2005	2006
<u>Total New Construction</u> - Number of Permits	1,816	876
- Estimated Assessed Value	\$149,089,280	\$88,686,897
<u>Total Construction Permits</u> - Number of Permits	5,068	3,495
- Estimated Assessed Value	\$203,448,143	\$147,483,100
		
Relative Size	2nd largest city in Indiana	
Form of Government	Elected Mayor, Clerk, Councilperson (9)	
Airports	 Fort Wayne International, Smith Field	
Rail Service	 Norfolk Southern, Chicago Fort Wayne Eastern Railroad	
Motor Carriers	 35	
Public Transportation Route	12	
Taxi Service	3 cab companies, 11 limousine companies	
Bank Holding Companies	3	
Banks/Finance Companies	49	
Credit Unions	21	
Museums	7	
Media	 2 monthly, 2 weekly, 2 daily newspapers; 8 TV stations; 11 cable & satellite systems, 19 radio stations	
Market Location	Area within 250 miles of Fort Wayne includes a population of 45.3 million, or 17% of the total U.S. population.	
		

<p>Parks &amp; Recreation</p> 	<p>84 parks &amp; playgrounds covering 2,429.41 acres, including:  18 rental pavilions, 13 open shelters (not reserved), 1 ice arena,  3 public/18 hole golf courses, 2 Frisbee golf courses,  21 soccer fields, 1 skateboard rink, 38 baseball/softball diamonds,  4 swimming pools, 1 Spray park, 1 campground, 1 ice arena  16 tennis courts, 26 basketball courts, 1 outdoor theater  Solomon Farm Learning Ctr., The Old Fort</p>												
<p>Water System</p>	<p>Municipally owned, treatment capacity of  72 million gallons/day</p>												
<p>Sewage System</p>	<p>Municipally owned, treatment capacity of  60 million gallons/day</p>												
<p>Electric Utility</p> 	<p>3 - American Electric Power,  Northeastern REMC, United REMC</p>												
<p>Natural Gas</p>	<p>Northern Indiana Public Service Co.</p>												
<p>Telephone</p>	<p>Verizon, Inc., Comcast</p>												
<p>Garbage Service  Curbside Recycling  Yard Waste Collection</p> 	<p>City residents charged: \$9.75/mo. user fee for single  family dwelling; \$19.50/mo. user fee for duplex,  3- or 4-plex. Services presently contracted  with Nat'l Serv-All.</p>												
<p>Gross Income Tax</p>	<p>3.4%</p>												
<p>County Option Income Tax</p>	<p>0.6%</p>												
<p>County Economic Development Income Tax</p>	<p>0.4%</p>												
<p>State Sales and Use Tax</p>	<p>6.0%</p>												
<p>Allen County Food &amp; Beverage Tax</p>	<p>1.0%</p>												
<p>Property Tax Rate:  (Fort Wayne - Wayne Township)</p>	<p><b>\$3.4662**</b> per \$100 assessed value - 2005 pay  2006; City's portion is \$1.0795</p>												
<p>Annual Wheel Tax</p>	<p>Rate by vehicle class \$7.50 to \$25.00</p>												
<p>State Excise Tax</p>	<p>Cigarettes - 55.5 cents/pkg of 20, 69.375 cents/pkg of 25  Gasoline - 18 cents/gallon  Auto - various class rates</p>												
<p>Hospitals</p>	<p>6 (1,463 beds)</p>												
<p>Churches</p>	<p>390</p>												
<p>Number of Schools</p> 	<table border="0"> <tr> <td>Fort Wayne Community Schools</td> <td>53</td> </tr> <tr> <td>Northwest Allen County Schools</td> <td>8</td> </tr> <tr> <td>East Allen County Schools</td> <td>18</td> </tr> <tr> <td>Southwest Allen County Schools</td> <td>9</td> </tr> <tr> <td>Parochial &amp; Other</td> <td>34</td> </tr> <tr> <td>Higher Education</td> <td>12</td> </tr> </table>	Fort Wayne Community Schools	53	Northwest Allen County Schools	8	East Allen County Schools	18	Southwest Allen County Schools	9	Parochial & Other	34	Higher Education	12
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## **CITY OF FORT WAYNE**

*Councilmanic Districts*

**Thomas Smith 1st**

**Donald J. Schmidt 2nd**

*Council-At-Large*

**John N. Crawford**

**Thomas Didier 3rd**

**Thomas E. Hayhurst 4th**

**John Shoaff**

**Timothy Pape 5th**

**Glynn A. Hines 6th**

**Samuel J. Talarico, Jr.**