

City of Fort Wayne



2006

Operating Budget

Graham Richard, Mayor

Patricia Roller, City Controller

Valerie Ahr, Deputy Controller

Karen Aiken, Deputy Controller

Jay Bigham, Senior Financial Accountant

Ryan Chasey, Senior Financial Accountant

Elizabeth Hazzard, Senior Financial Accountant

Mark Knepper, Senior Financial Accountant

Ed Shick, Senior Financial Accountant

Greg Weisser, Financial Accountant



2006 ANNUAL OPERATING BUDGET

CITY OF FORT WAYNE, INDIANA

GRAHAM RICHARD, MAYOR

Alvin R. Moll, Jr., Deputy Mayor
Patricia A. Roller, City Controller

FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2006

City Council Members:

Donald J. Schmidt
Glynn A. Hines
Thomas Didier

Thomas Smith
John Shoaff
Timothy Pape

Thomas E. Hayhurst
John N. Crawford
Samuel Talarico, Jr.

Sandra E. Kennedy, City Clerk
Phil Larmore, Council Attorney
Joe Bonahoom, Council Attorney

City of Fort Wayne

Property Tax and Assessed Valuation History

Year	Assessed Valuation ¹	% Change	Total City Dollar Levy	% Change	Total City Tax Rate	% Change
2006E	7,775,887,319	3.96%	83,800,457	8.05%	\$1.0866	3.88%
2005A	7,479,525,039	-5.48%	77,554,663	5.18%	\$1.0460	11.03%
2004A	7,913,564,614	6.49%	73,735,533	14.42%	\$0.9421	7.31%
2003A	7,431,358,261	32.55%	64,440,411	5.07%	\$0.8779	-20.91%
2002A	5,606,420,503	8.32%	61,329,995	8.35%	\$1.1100	0.00%
2001A	5,175,714,390	1.13%	56,602,688	0.91%	\$1.1100	-0.01%
2000A	5,117,670,534	1.75%	56,091,816	1.26%	\$1.1101	-0.47%
1999A	5,029,657,395	3.75%	55,392,559	4.06%	\$1.1153	-0.07%
1998A	4,847,899,938	2.83%	53,230,788	4.36%	\$1.1161	1.78%
1997A	4,714,700,151	1.27%	51,009,051	11.55%	\$1.0966	10.40%
1996A	4,655,386,671	15.64%	45,728,549	3.64%	\$0.9933	-9.60%
1995A	4,025,871,519	0.16%	44,122,186	0.12%	\$1.0987	0.00%
1994A	4,019,625,630	2.98%	44,068,252	2.88%	\$1.0987	0.00%
1993A	3,903,420,549	2.94%	42,834,955	4.70%	\$1.0987	1.75%
1992A	3,792,084,402	3.08%	40,910,375	2.64%	\$1.0798	-0.43%
1991A	3,678,662,505	2.06%	39,859,116	2.06%	\$1.0844	0.00%
1990A	3,604,245,582	32.83%	39,054,244	6.71%	\$1.0844	-19.72%
1989A	2,713,456,710	3.58%	36,598,852	8.63%	\$1.3508	5.42%
1988A	2,619,608,940	3.65%	33,690,886	5.62%	\$1.2813	3.00%
1987A	2,527,320,420	5.20%	31,898,630	2.04%	\$1.2440	-4.40%
1986A	2,402,330,610	5.50%	31,261,528	5.93%	\$1.3013	0.41%
1985A	2,277,109,620	2.08%	29,511,341	3.56%	\$1.2960	1.45%
1984A	2,230,763,790	1.93%	28,497,264	1.68%	\$1.2775	-0.25%
1983A	2,188,460,250	1.39%	28,027,610	14.13%	\$1.2807	12.57%
1982A	2,158,378,620	3.04%	24,556,593	6.87%	\$1.1377	3.72%
1981A	2,094,635,310	4.56%	22,977,451	7.81%	\$1.0970	3.03%
1980A	2,003,378,775	34.24%	21,311,943	6.21%	\$1.0647	-20.82%
1979A	1,492,374,006	3.80%	20,066,461	7.36%	\$1.3446	3.43%
1978A	1,437,766,065	3.55%	18,690,959	5.66%	\$1.3000	2.04%
1977A	1,388,541,423	2.38%	17,690,018	7.86%	\$1.2740	5.35%
1976A	1,356,219,510	3.20%	16,401,215	1.11%	\$1.2093	-2.03%
1975A	1,314,136,350	7.54%	16,220,823	7.34%	\$1.2343	-0.19%
1974A	1,221,952,800	3.54%	15,111,483	3.54%	\$1.2367	0.00%
1973A	1,180,135,983	2.73%	14,594,348	-0.23%	\$1.2367	-2.88%
1972A	1,148,812,290	-0.61%	14,628,210	3.46%	\$1.2733	4.09%
1971A	1,155,823,890	-1.65%	14,139,579	5.85%	\$1.2233	7.62%
1970A	1,175,167,500	12.08%	13,357,737	-5.04%	\$1.1367	-15.28%
1969A	1,048,489,800	4.67%	14,067,238	40.52%	\$1.3417	34.26%
1968A	1,001,725,920	6.18%	10,010,581	-0.62%	\$0.9993	-6.40%
1967A	943,430,070	1.73%	10,072,688	18.57%	\$1.0677	16.56%
1966A	927,406,740	3.67%	8,495,046	1.06%	\$0.9160	-2.52%
1965A	894,588,330	3.46%	8,406,148	13.70%	\$0.9397	9.90%
1964A	864,673,830	-0.07%	7,392,961	-3.28%	\$0.8550	-3.21%
1963A	865,294,560	-5.78%	7,643,435	4.03%	\$0.8833	10.42%
1962A	918,406,500	-3.76%	7,347,252	2.70%	\$0.8000	6.71%
1961A	954,315,060	6.22%	7,154,182	15.52%	\$0.7497	8.75%
1960A	898,433,400		6,193,201		\$0.6893	

1 Assessed Value is for the General Fund. The City has different AVs for Park and Fire District.

2 In 2002, the State of Indiana adopted a fair value system to assess property values. Prior years have been restated

3 Certified Assessed Value includes an estimated reduction of \$92 million of excluded interstate commerce inventory.

4 Certified Assessed Value includes an estimated reduction for excluded estimated inventory, of \$385 million. (source: Allen County Auditor)

A=Actual; E=Estimated

2006 16 Line Statement-Determination of Tax Rate/Tax Levy
Property Tax Supported Funds

DLGF Revenue with 3.9% levy increase

Fund Account Number	GENERAL 010	FIRE 011	PARK 121	REDEV 123	FIRE PENSION 140	POLICE PENSION 141	SANITARY PENSION 142	DOMESTIC VIOLENCE 429	TOTAL PROPERTY TAX SUPPORTED FUNDS
1 Budget Estimate(2006)	71,741,856	31,706,241	10,939,350	440,742	7,540,116	8,196,983	541,394	7,300	131,113,982
2 Expenditures July-Dec(2005)	38,351,146	16,509,495	6,190,122	231,515	4,005,018	4,588,113	319,631	2,932	70,197,972
3 Add Appropriations July - Dec(2005)	(890,684)	(199,176)	71,681	(2,301)	(213,332)	(306,246)	(52,185)	0	(1,592,242)
4A Temporary Loans	-	-	-	-	-	-	-	-	-
5 TOTAL ESTIMATED EXPENSES	109,202,318	48,016,560	17,201,153	669,956	11,331,802	12,478,851	808,840	10,232	199,719,712
6 Cash Balance June 30, 2005	12,250,029	2,178,640	1,151,445	199,284	(1,345,502)	(1,566,668)	156,015	4,223	13,037,476
7 Dec Property Tax Collection	20,754,829	14,265,219	3,712,208	197,175	1,073,943	1,488,811	237,413	-	41,729,598
8A Misc Rev July - Dec (2005)	14,571,258	1,187,742	1,395,965	52,654	4,635,925	5,198,513	21,330	-	27,063,387
8B Misc Rev 2006	26,594,962	2,775,642	3,237,745	108,055	4,862,985	5,328,433	42,661	800	42,951,283
9 TOTAL ESTIMATED REVENUES	74,171,078	20,407,243	9,497,363	557,168	9,227,351	10,459,099	457,419	5,023	124,781,744
10 NET AMOUNT REQUIRED	35,031,240	27,609,317	7,703,790	112,788	2,104,451	2,019,752	351,421	5,209	74,937,968
11 Operating Balance	8,862,489	-	-	-	-	-	-	-	8,862,489
12 Total	43,893,729	27,609,317	7,703,790	112,788	2,104,451	2,019,752	351,421	5,209	83,800,457
13 PTRC	-	-	-	-	-	-	-	-	-
14 Net Amount to be Raised	43,893,729	27,609,317	7,703,790	112,788	2,104,451	2,019,752	351,421	5,209	83,800,457
15 Levy Excess	-	-	-	-	-	-	-	-	-
16 TAX LEVY	43,893,729	27,609,317	7,703,790	112,788	2,104,451	2,019,752	351,421	5,209	83,800,457
TAX RATE with Annexation	0.5645	0.3617	0.1008	0.0015	0.0276	0.0260	0.0045	0.000067	1.0866

EXPENDITURE CLASSIFICATIONS

Objects of expense have been defined to mean an expenditure classification which applies to the article purchased or the service obtained. An object of expense is always used in conjunction with an organization unit and the proper fund. Major classifications of expenditures used with each organization unit and fund are as follows:

4100 PERSONAL SERVICES

This classification includes expenditures for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included. Employer contributions include employer contributions to retirement systems, unemployment compensation, group health and life insurance, clothing allowance, and other similar benefits. Those units with "self-funded insurance" plans shall use this classification.

4200 SUPPLIES

This classification includes articles and commodities, which are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time.

4300 OTHER SERVICES AND CHARGES

This classification includes expenditures for all purposes that do not fall within the other three categories such as: contracting for professional services, utility services, advertising, insurance charges, contracted repair/maintenance charges.

4400 CAPITAL OUTLAY

This classification includes all lands, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

**2006 BUDGET PROCESS
Expense Comparison**

	2005 Approved thru 7/31/05	2006 Submitted	% Change from 2005 APPR to 2006	Less: Add'l Fuel Costs	Less: Add'l Health Insur Costs	Less: Annexation Costs	2006 Adjusted for Add'l Costs	% Change from 2005 to 2006 Adjusted
Mayor	952,193	983,367	3.27%		11,050		972,317	2.11%
Controller	1,262,405	1,221,242	-3.26%		9,350		1,211,892	-4.00%
City Clerk/Council	838,434	878,605	4.79%		16,150		862,455	2.86%
Metro HR	621,940	665,901	7.07%		10,200		655,701	5.43%
Public Works	7,756,342	7,313,033	-5.72%	1,800	42,500	-	7,268,733	-6.29%
Weights & Measures	130,001	135,946	4.57%		2,550		133,396	2.61%
CD	1,904,943	2,137,375	12.20%		30,728	74,271	2,032,376	6.69%
Law	480,696	469,244	-2.38%		5,100		464,144	-3.44%
Internal Audit	198,020	207,507	4.79%		2,550		204,957	3.50%
Police Merit	27,500	2,500	-90.91%		-		2,500	-90.91%
Police	40,095,022	41,918,360	4.55%	323,076	490,450	222,295	40,882,539	1.96%
Neighborhood Code	1,499,778	1,983,159	32.23%	5,400	23,800		1,953,959	30.28%
Payroll	236,836	241,426	1.94%		3,400		238,026	0.50%
Animal Control	2,067,602	2,189,053	5.87%	2,800	28,900	145,000	2,012,353	-2.67%
Communications	5,400,897	5,369,553	-0.58%	1,800	80,750		5,287,003	-2.11%
Property Management	1,261,814	1,263,863	0.16%		1,700		1,262,163	0.03%
ACS/Information Systems	2,992,000	3,454,711	15.46%		1,700		3,453,011	15.41%
Human Resources	708,828	727,652	2.66%		7,650		720,002	1.58%
Purchasing	581,410	579,358	-0.35%		6,800		572,558	-1.52%
Total General - Fund 010	69,016,660	71,741,856	3.95%	334,876	775,328	441,566	70,190,086	1.70%
Fire	29,426,847	31,706,241	7.75%	61,173	416,500	1,371,489	29,857,079	1.46%
Parks & Recreation	10,518,600	10,939,350	4.00%	8,000	112,200		10,819,150	2.86%
Redevelopment - General	415,554	440,742	6.06%		5,100		435,642	4.83%
Fire Pension	7,352,950	7,540,116	2.55%		-		7,540,116	2.55%
Police Pension	8,460,702	8,196,983	-3.12%		-		8,196,983	-3.12%
Sanitary Officer's Pension	525,957	541,394	2.94%		-		541,394	2.94%
Domestic Violence	4,536	7,300	60.93%		-		7,300	60.93%
TOTAL PROPERTY TAX	125,721,806	131,113,982	4.29%	404,049	1,309,128	1,813,055	127,587,750	1.48%
Less: Annexation	(2,721,936)	(4,534,991)						
NET PROPERTY TAX	122,999,870	126,578,991	2.91%					
Solid Waste	7,985,845	9,810,851	22.85%		2,550		9,808,301	22.82%
Street Project Management-MVH	902,981	853,037	-5.53%	2,409	9,350		841,278	-6.83%
Street Department-MVH	9,490,214	10,334,529	8.90%	106,000	96,050		10,132,479	6.77%
Parking Enforcement	471,354	528,683	12.16%		8,500		520,183	10.36%
Traffic Engineering-LR&S	2,398,753	2,883,900	20.22%	2,825	30,600		2,850,475	18.83%
Law Enforcement Training	196,000	196,000	0.00%		-		196,000	0.00%
Cable TV	719,600	754,521	4.85%		-		754,521	4.85%
Cumulative Capital	1,134,131	1,034,131	-8.82%		-		1,034,131	-8.82%
Fleet-Office	370,104	394,008	6.46%		2,550		391,458	5.77%
Fleet-Cost of Sales	1,606,928	1,980,761	23.26%	373,833	-		1,606,928	0.00%
Fleet-Contract	2,501,565	2,669,296	6.71%		-		2,669,296	6.71%
CEDIT	17,514,240	16,553,277	-5.49%		-		16,553,277	-5.49%
TOTAL NON PROPERTY TAX	45,291,716	47,992,995	5.96%	485,067	149,600	-	47,358,328	4.56%
TOTAL	171,013,522	179,106,977	4.73%	889,116	1,458,728	1,813,055	174,946,078	2.30%

**2006 BUDGET PROCESS
COMPARISON OF EXPENSES
BY DIVISION**

	2005 Approved thru 7/31/05	2006 Submitted	% Change from 2005 APPR to 2006
City Clerk			
City Clerk/Council	838,434	878,605	4.79%
Parking Enforcement	471,354	528,683	12.16%
City Clerk Total	1,309,788	1,407,288	7.44%
Community Development			
CD Administration	1,904,943	2,137,375	12.20%
Redevelopment - General	415,554	440,742	6.06%
Community Development Total	2,320,497	2,578,117	11.10%
Mayor's Office			
ACS/Information Systems	2,992,000	3,454,711	15.46%
Human Resources	708,828	727,652	2.66%
Internal Audit	198,020	207,507	4.79%
Law	480,696	469,244	-2.38%
Mayor	952,193	983,367	3.27%
Mayor's Office Total	5,331,737	5,842,480	9.58%
Public Safety - Police			
Animal Control	2,067,602	2,189,053	5.87%
Communications	5,400,897	5,369,553	-0.58%
Domestic Violence	4,536	7,300	60.93%
Law Enforcement Training	196,000	196,000	0.00%
Police-Code Enforcement	1,499,778	1,983,159	32.23%
Police	40,095,022	41,918,360	4.55%
Police Merit	27,500	2,500	-90.91%
Public Safety - Police Total	49,291,335	51,665,926	4.82%
Public Safety - Fire			
Fire	29,426,847	31,706,241	7.75%
Weights & Measures	130,001	135,946	4.57%
Public Safety - Fire Total	29,556,848	31,842,186	7.73%
Finance & Administration			
Controller's Office	1,262,405	1,221,242	-3.26%
Payroll	236,836	241,426	1.94%
Property Management	1,261,814	1,263,863	0.16%
Purchasing	581,410	579,358	-0.35%
Finance & Administration Total	3,342,465	3,305,889	-1.09%
Pensions			
Fire Pension	7,352,950	7,540,116	2.55%
Police Pension	8,460,702	8,196,983	-3.12%
Sanitary Officer's Pension	525,957	541,394	2.94%
Pensions Total	16,339,609	16,278,493	-0.37%
Public Works			
Board of Works	7,756,342	7,313,033	-5.72%
Cable TV	719,600	754,521	4.85%
Solid Waste	7,985,845	9,810,851	22.85%
Street Department-MVH	9,490,214	10,334,529	8.90%
Street Project Management-MVH	902,981	853,037	-5.53%
Traffic Engineering-LR&S	2,398,753	2,883,900	20.22%
Fleet-Contract	2,501,565	2,669,296	6.71%
Fleet-Cost of Sales	1,606,928	1,980,761	23.26%
Fleet-Office	370,104	394,008	6.46%
Public Works	33,732,332	36,993,937	9.67%
Parks & Recreation Total	10,518,600	10,939,350	4.00%
Metropolitan HR Total	621,940	665,901	7.07%
CEDIT	17,514,240	16,553,277	-5.49%
Cumulative Capital	1,134,131	1,034,131	-8.82%
TOTAL	171,013,522	179,106,977	4.73%

**2006 BUDGET PROCESS
COMPARISON BY SERIES**

	Personal 4100	Supplies 4200	Services 4300	Capital 4400	Total
Mayor	867,315	11,482	104,570	-	983,367
Controller	820,167	7,655	393,420	-	1,221,242
City Clerk/Council	810,324	13,000	55,281	-	878,605
Metro HR	577,213	12,100	76,588	-	665,901
Public Works	2,955,290	449,783	3,897,960	10,000	7,313,033
Weights & Measures	121,673	4,210	10,063	-	135,946
Community Development	1,949,616	20,046	167,713	-	2,137,375
Law	318,944	1,570	148,730	-	469,244
Internal Audit	200,016	280	7,211	-	207,507
Police Merit	2,500	-	-	-	2,500
Police	36,392,437	1,225,986	4,225,439	74,498	41,918,360
Police-Code Enforcement	1,269,277	33,970	676,752	3,160	1,983,159
Payroll	232,750	1,784	6,892	-	241,426
Animal Control	1,776,261	83,680	329,112	-	2,189,053
Communications	5,015,153	82,700	254,700	17,000	5,369,553
Property Management	118,071	1,706	1,144,086	-	1,263,863
ACS/Information Systems	164,736	51,237	2,978,738	260,000	3,454,711
Human Resources	573,073	12,415	142,164	-	727,652
Purchasing	404,780	23,915	150,663	-	579,358
Total General - Fund 010	54,569,596	2,037,519	14,770,082	364,658	71,741,856
Fire	30,062,346	633,442	938,553	71,900	31,706,241
Parks & Recreation	7,763,178	942,625	2,233,547	-	10,939,350
Redevelopment - General	410,516	300	29,926	-	440,742
Fire Pension	7,523,536	1,056	15,524	-	7,540,116
Police Pension	8,170,087	1,344	25,552	-	8,196,983
Sanitary Officer's Pension	538,644	100	2,650	-	541,394
Domestic Violence	-	150	7,150	-	7,300
TOTAL PROPERTY TAX	109,037,903	3,616,537	18,022,984	436,558	131,113,982
Solid Waste	170,577	3,435	9,636,839	-	9,810,851
Street Project Management-MVH	779,880	11,591	61,566	-	853,037
Street Department-MVH	5,951,030	1,758,550	2,555,949	69,000	10,334,529
Parking Enforcement	466,892	14,300	47,491	-	528,683
Traffic Engineering	2,031,068	492,745	337,587	22,500	2,883,900
Law Enforcement Training	-	-	186,000	10,000	196,000
Cable TV	-	828	753,694	-	754,522
Cumulative Capital	-	-	699,131	335,000	1,034,131
CEDIT	-	-	16,553,277	-	16,553,277
Fleet-Office	193,241	18,015	97,252	85,500	394,008
Fleet-Cost of Sales	-	1,980,761	-	-	1,980,761
Fleet-Contract	-	-	2,669,296	-	2,669,296
TOTAL NON PROPERTY TAX	9,592,688	4,280,225	33,598,082	522,000	47,992,995
TOTAL	118,630,591	7,896,762	51,621,066	958,558	179,106,977