

### 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 Storm water 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 2005 Budgeted Expense \$ 57,958,177**

