

MAJOR REVENUE SOURCES

Alcohol Gallonage Tax - Income generated from a state-imposed tax on every gallon of alcoholic beverages sold.

Auto Excise Tax - Income derived, in lieu of personal property tax, on all motor vehicles, except those that fall under the commercial vehicle excise tax classification.

Cable TV Franchise Fees - The City receives a percentage, currently 5%, of either the gross annual subscriber receipts of the franchisee's gross annual receipts, whichever is greater.

Commercial Vehicle Excise Tax – Revenue based on the weight of the vehicle and is paid at the time of registration. The base for this tax is commercial vehicles such as tractors and trailers that were subject to the property tax.

County Option Income Tax - Revenue generated from the income of those persons working within Allen County. This tax is at a level of .6% effective July 1, 1994.

Economic Development Income Tax - The base for this tax is the same as the County Option Income Tax, individual Indiana taxable income in Allen County. This tax is at a level of .4% effective July 1, 1998.

Financial Institutions Tax - This tax is based upon a combination of the net income and the personal property of financial institutions.

Fuel Tax - Taxes generated from the sale of gasoline and other fuels.

General Tobacco Tax - Revenue received from the taxation of all cigarettes sold, used, consumed, handled or distributed with the state.

Interest Income - Revenue earned as the City invests its idle funds in various investment vehicles.

Liquor Excise Tax - Income generated from the sale and renewal of liquor licenses.

Property Tax - The largest source of City revenues. This tax results from the tax rate applied against the assessed value of the property.

Solid Waste Collection Fees - Revenues received from residential households for the collection of solid waste, yard waste, and recyclables.

Other sources of revenue include, but are not limited to: animal control licenses, payments in lieu of taxes, ordinance violations, rental property, zoning fees, engineering and technical service fees, grants and other contributions.

TAXES BASED ON INCOME

In March of 1989, the Common Council of the City of Fort Wayne enacted the County Option Income Tax (COIT), one of three local option income taxes available to counties under State statutes in Indiana, as part of a tax reform package. Also, available to counties under Indiana law is the County Adjusted Gross Income Tax (CAGIT) and the County Economic Development Income Tax (CEDIT). The Common Council controlled enactment of the tax at that time based on the fact that the City comprised 58.5% of the population of Allen County, even though the Allen County COIT Council actually enacts the tax.

The tax reform effort involved two primary strategies. One, it is appropriate to tax those citizens who live outside the City but use City services such as roads and streets, fire protection, and police protection while they work in Fort Wayne. To a modest extent, COIT accomplishes that. Two, adding a different tax base into the picture, income as opposed to property, broadens and distributes the total tax burden in a fairer manner. COIT accomplishes that as well.

The tax reform package also included an increase in the Homestead Property Tax Credit from 4% to 12% by 1992 and a flat property tax rate through 1992. The COIT tax began on July 1, 1989 at a rate of .2% on Indiana adjusted gross income. Because of fluctuations in the base upon which COIT is computed, revenue could vary more from year to year than does property tax revenue.

COIT increased to .3% on July 1, 1990, where it remained frozen until July 1, 1992. In March of 1992, the Common Council removed a self-imposed freeze on the COIT tax and allowed it to go to .4% effective July 1, 1992. The Common Council increased COIT to .5% effective July 1, 1993 and to .6% effective July 1, 1994. The City receives revenues from the State of Indiana on a delayed basis.

In March of 1993, the Common Council enacted the Economic Development Income Tax (CEDIT) for Allen County at a level of .2% effective July 1, 1993. Use of these funds is restricted to projects related to economic development, infrastructure improvements, Parks and Safety capital expenditures or payment on bonds to fund any of these types of projects. In March of 1998, Common Council voted to increase the rate to .4% effective July 1, 1998.

The COIT and CEDIT revenue history for the City of Fort Wayne is as follows:

<u>Year</u>	<u>COIT Received</u>	<u>CEDIT Received</u>
1992	\$ 3,880,872	\$ -
1993	5,108,703	-
1994	6,948,785	4,364,927
1995	8,707,401	5,015,992
1996	9,183,664	6,200,011
1997	8,592,454	6,992,700
1998	9,871,928	7,272,282
1999	10,303,279	15,947,191
2000	11,263,966	17,668,570
2001	12,924,441	19,894,809
2001 Windfall*	4,624,444	5,267,845
2002	14,535,078	22,036,574
2003	10,703,146	16,622,168
2004	10,478,580	15,830,142
2005	9,781,044	16,206,853
2006 Estimated	12,289,112	18,559,384
2007 Estimated	12,300,000	19,000,000

*Through a miscalculation by the Indiana Department of Revenue, a special distribution of County Option Income Tax and/or Economic Development Income Tax dollars was made to the City of Fort Wayne in March of 2001.

2007 BUDGET PROCESS
Budget Miscellaneous Revenues for years 2002-2007
BY REVENUE TYPE

	2002 DLGF Approved Budget	2003 DLGF Approved Budget	2004 DLGF Approved Budget	2005 DLGF Approved Budget	2006 DLGF Approved Budget	2007 Submitted
Taxes						
Fin. Inst. Tax	741,520	757,332	807,573	798,591	773,550	720,287
Auto/Aircraft Excise	5,175,388	4,739,188	5,190,875	5,466,966	5,466,967	6,876,956
CVET	506,423	531,746	531,746	583,365	615,562	615,561
Wheel Tax	-	-	-	-	285,500	268,780
Surtax	1,740,840	1,770,681	1,770,681	1,853,777	1,644,800	1,626,134
Taxes Total	8,164,171	7,798,947	8,300,875	8,702,699	8,786,379	10,107,718
Licenses & Permits						
Cable Franchise Fees	1,840,000	1,940,000	1,860,000	1,674,000	1,910,692	1,910,692
Misc. Fees	41,500	41,350	41,800	37,560	50,690	53,540
Misc. Licenses	10,257	4,600	7,390	8,555	10,425	9,550
Zoning Fees	55,200	54,800	81,620	106,600	78,700	86,900
Misc. Permits	40,425	53,495	36,203	38,195	113,395	32,739
Pet Permits	69,840	67,615	80,575	86,400	95,660	102,265
Building Permits	120,000	120,000	132,000	150,800	220,000	194,000
Right of Way Permits	275,000	275,000	330,000	303,500	373,000	324,000
Tax Abatement Filing Fee	26,400	26,400	33,000	30,000	-	27,500
Licenses & Permits Total	2,478,622	2,583,260	2,602,588	2,435,610	2,852,562	2,741,186
Intergovernmental Revenue						
State Law Enf. Training Grant	33,151	33,151	33,151	33,151	33,151	27,828
HUD Federal Grants	95,000	58,000	137,390	46,300	92,360	90,000
Police Grants	217,192	154,076	130,352	-	94,316	190,072
EEOC Federal Grants	155,000	478,704	347,450	285,050	151,300	151,300
State Fuel Tax	8,137,839	8,571,730	8,007,531	8,026,231	8,859,654	10,829,086
Cigarette Tax - State	1,078,009	1,036,741	997,776	1,051,718	976,753	1,005,652
Alcohol Beverage	396,372	381,274	401,168	447,587	443,176	436,457
Cigarette Tax - Pensions	9,133,300	8,603,500	9,366,650	10,016,300	9,715,400	8,782,000
Liquor Excise Tax	200,000	196,586	356,868	247,628	106,541	101,339
Gaming Tax	-	-	1,400,000	1,640,328	1,390,328	1,390,328
PILT-FWHA	18,500	-	6,600	6,000	6,000	6,000
PILT-Utilities	2,396,873	2,516,782	2,567,118	2,470,840	2,880,532	3,444,645
PILT-Parking Fund	37,968	-	-	-	100,000	-
Federal Grant Matching Dollars	150,000	-	-	-	-	-
Grant Revenue-Foundation	55,639	65,694	-	-	-	5,000
Other Federal Grant Funds	80,000	325,000	70,000	-	-	35,000
Block Grants	380,000	-	-	-	-	-
Intergovernmental Revenue Total	22,564,844	22,421,238	23,822,054	24,271,133	24,849,511	26,494,707
Charges for Services						
911 Fee	400,000	400,000	381,996	362,360	745,680	745,680
EMS Fees	-	-	-	-	345,600	-
Sale of Publication and Scrap	8,425	9,200	17,637	20,068	21,033	25,000
Sale of Specs, Maps, Reports and Copies	110,354	131,012	93,951	502,463	120,702	141,657
School Resource Officers	-	-	-	-	108,000	111,000
Signal Maintenance	86,400	81,524	103,169	118,900	90,839	108,573
Engineering and Other Services	1,461,600	867,000	860,950	3,335,711	447,786	382,545
Fire Protection Contracts	9,641	9,641	-	-	10,433	10,433
False Alarm Registrations	2,500	5,000	5,500	6,400	6,400	5,800
Fire Alarm Monitoring	-	-	-	-	13,320	14,980
Water Cut Restorations	-	-	-	-	-	400,000
Parking Meter Collections	207,000	198,400	198,400	169,200	170,900	176,875
City Scales Receipts	10,800	9,600	9,000	9,000	9,000	9,000
Animal Control Fees	220,374	236,524	260,367	239,399	235,656	250,449
Classes and Workshops	5,000	5,000	5,000	5,000	5,000	-
Weed Cutting	66,000	84,500	92,950	93,000	122,000	122,000
Barrett Law Reimbursements	143,245	104,490	-	80,569	85,953	95,000

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BY REVENUE TYPE

	2002 DLGF Approved Budget	2003 DLGF Approved Budget	2004 DLGF Approved Budget	2005 DLGF Approved Budget	2006 DLGF Approved Budget	2007 Submitted
Legal Service Fees	-	19,500	22,550	20,500	20,500	22,500
Audit Fees	-	-	2,255	4,500	3,145	5,000
Park User Fees	1,716,775	1,746,250	1,857,200	2,024,450	1,934,950	1,699,850
Solid Waste Collection Fees	6,081,757	6,426,864	6,498,564	8,145,432	10,062,000	9,089,502
Insurance Revenue	74,000	113,500	113,390	141,750	150,775	147,236
Tech Service Fees	685,000	640,000	758,560	542,930	705,315	628,892
Services-Utilities	2,100,000	1,938,000	1,838,000	1,738,100	1,983,250	2,137,896
Sale of Office Services	-	182,850	157,300	158,400	136,800	136,800
Misc. Charges for Services	10,000	82,000	72,050	66,100	91,900	32,000
Charges for Services Total	13,398,871	13,290,855	13,348,789	17,784,232	17,626,937	16,498,668
Fines & Forfeitures						
Deferral Program fees	95,000	105,000	115,500	75,460	114,000	140,000
Parking Meter Fines	326,000	322,000	381,700	346,000	582,000	535,000
Misc. Violations	440,017	445,631	454,847	305,892	407,150	469,500
Court Settlements	98,838	100,815	113,114	113,114	113,114	100,000
Fines & Forfeitures Total	959,855	973,446	1,065,161	840,466	1,216,264	1,244,500
Miscellaneous Revenue						
Sale of Materials	-	37,867	-	-	-	-
Unclaimed Property Auction	50,400	50,400	47,740	50,000	63,500	55,600
Parking Garage Leases	741,549	725,000	-	-	-	-
Refunds and Overpayments	4,305	11,556	3,259	3,599	3,259	59,600
NAF Auto Insurance	-	-	-	-	-	-
Interest	1,005,500	733,053	435,326	288,894	395,010	799,000
Rental income	151,780	150,708	158,090	194,259	196,259	1,596,716
Imp. Damage - Private Source	8,000	8,000	8,000	8,000	8,000	10,000
Pension Contributions	152,000	152,000	134,029	108,154	57,168	28,150
Contributions & Donations	165,500	136,000	-	3,000	136,000	90,000
CEDIT Reimbursements	255,000	162,400	25,300	689,894	300,000	300,000
Vehicle Milage Reimbursement	4,692	4,400	4,862	-	-	-
Miscellaneous Revenue	94,193	4,447	59,454	88,634	111,895	104,315
Miscellaneous Revenue Total	2,632,919	2,175,831	876,060	1,434,434	1,271,091	3,043,381
Other Financing Sources						
Sale of Land	-	300,000	300,000	-	-	-
Gain/Loss	-	-	-	-	-	-
Capital Transfers - other funds	5,183,768	4,748,824	4,936,291	3,584,282	3,283,000	3,426,000
Other Financing Sources Total	5,183,768	5,048,824	5,236,291	3,584,282	3,283,000	3,426,000
Sub Total Miscellaneous Revenues	55,383,050	54,292,401	55,251,818	59,052,856	59,885,744	63,556,160
COIT	14,540,864	11,156,478	10,738,709	9,781,044	12,289,112	12,300,000
CEDIT	20,818,262	16,622,168	15,830,142	16,206,853	18,559,384	19,000,000
Sub Total Income Tax	35,359,126	27,778,646	26,568,851	25,987,897	30,848,496	31,300,000
TOTAL	90,742,176	82,071,047	81,820,669	85,040,753	90,734,240	94,856,160