

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	11,929,263	18,559,384
2007	11,628,649	18,930,885
2008 Estimated	12,311,932	21,825,380
2009 Estimated	12,643,119	20,995,737

*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.

2009 BUDGET PROCESS
Budget Miscellaneous Revenues for years 2005-2009
BY REVENUE TYPE per Fund

	2005 DLGF Approved Budget	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2007 Actual	2008 DLGF Approved Budget	2009 Submitted
General						
COIT	9,361,044	11,869,112	11,135,907	11,208,649	11,891,932	12,223,119
Financial Institution Tax	377,878	376,443	355,211	389,504	407,416	459,357
Auto/Aircraft Excise Tax	2,602,463	2,569,515	2,645,963	3,695,560	3,672,222	3,868,357
Commercial Vehicle Excise Tax	277,404	299,701	288,604	327,766	359,980	396,570
Cable Franchise Fees	1,004,400	1,146,416	1,146,416	1,268,617	1,194,708	1,290,000
Fees	33,000	32,700	33,700	36,421	33,700	33,700
Economic Development Fees	30,000	-	22,500	16,925	24,000	23,000
Zoning Fees	106,600	78,700	86,900	71,245	55,000	1,400
Animal Control Licenses	89,605	99,065	107,420	117,275	106,855	108,150
Building Permits	150,800	220,000	194,000	149,120	147,768	-
Right of Way Permits	303,500	373,000	324,000	295,523	316,000	360,000
Licenses & Permits	10,015	14,065	13,210	13,142	14,850	13,320
Federal Grants	331,350	243,660	276,300	51,700	-	-
State Grants	4,983	99,299	195,072	10,918	4,992	4,992
Cigarette Tax	222,691	209,462	215,979	239,563	240,083	217,575
Alcohol Beverage Gallonage Tax	447,587	443,176	436,458	504,561	485,167	500,172
Liquor Excise Tax	247,628	106,541	101,339	116,910	101,339	101,339
Gaming Tax	1,640,328	1,390,328	1,415,742	1,576,985	1,576,985	1,568,805
Payments in Lieu of Taxes	2,476,840	2,986,532	3,450,646	3,444,645	3,444,646	4,247,068
911 Fee	362,360	745,680	745,680	745,680	745,680	745,680
Sale of Maps & Publications	218,656	57,720	52,401	87,570	44,604	34,524
City/Town Services	704,870	818,325	752,025	770,844	741,025	750,600
Weed Cutting	93,000	122,000	122,000	109,620	153,000	110,000
Animal Control Fees	239,399	235,656	250,449	285,325	251,118	257,708
Charges for Services	95,000	132,765	55,780	193,207	78,780	194,080
Insurance Reimbursements	109,350	104,775	97,061	256,485	110,000	111,200
Sale of Scrap	9,375	13,400	13,400	12,875	13,475	13,700
CU Services Reimbursements	1,738,100	1,983,250	2,137,896	2,137,990	2,137,890	1,400,340
Barrett Law Reimbursements	80,569	85,953	95,000	89,192	100,000	100,000
CEDIT Reimbursements	689,894	343,836	417,700	-	116,000	-
Violation of Ordinances	200,392	311,650	344,100	563,082	338,100	289,400
Court Receipts	203,574	227,114	240,000	384,024	256,000	280,000
Parking Meter Receipts	346,000	582,000	535,000	499,459	505,000	510,000
Auction Proceeds	50,000	63,500	55,600	45,760	37,200	37,200
Interest on Investments	90,010	225,010	475,000	225,350	800,000	800,000
Rentals	107,859	109,859	110,316	112,708	112,616	112,616
Miscellaneous Revenues	33,991	103,366	200,654	412,573	111,480	100,080
Transfer from other funds	152,782	105,000	95,000	-	45,000	45,000
Total General Fund	25,243,297	28,928,574	29,240,429	30,466,772	30,774,611	31,309,052
Fire						
Financial Institution Tax	281,989	261,998	254,518	238,410	253,619	249,548
Auto/Aircraft Excise Tax	1,918,082	1,879,294	1,866,496	2,197,106	2,220,403	2,049,583
Commercial Vehicle Excise Tax	207,006	208,322	206,390	198,308	221,507	213,680
Federal Grants	-	-	42,500	-	-	50,000
Sale of Maps & Publications	200,975	1,500	1,600	353	84	84
City/Town Services	-	356,850	-	-	-	-
Fire Protection Contracts	-	10,433	10,433	11,069	11,069	11,069
Licenses & Permits	-	46,000	10,800	-	-	-
Violation of Ordinances	500	5,500	13,800	17,730	2,550	2,550
Insurance Reimbursements	-	-	-	17,832	-	-
Miscellaneous Revenues	-	3,540	2,600	35,162	900	900
Total Fire Fund	2,608,552	2,773,437	2,409,137	2,715,970	2,710,132	2,577,414

Budget Miscellaneous Revenues for years 2005-2009
BY REVENUE TYPE per Fund

	2005 DLGF Approved <u>Budget</u>	2006 DLGF Approved <u>Budget</u>	2007 DLGF Approved <u>Budget</u>	2007 <u>Actual</u>	2008 DLGF Approved <u>Budget</u>	2009 <u>Submitted</u>
Parks & Recreation						
COIT	420,000	420,000	420,000	420,000	420,000	420,000
Financial Institution Tax	82,477	69,409	75,938	69,537	69,537	73,122
Auto/Aircraft Excise Tax	560,847	560,847	559,204	653,797	621,107	610,850
Commercial Vehicle Excise Tax	57,664	55,259	61,698	58,516	61,442	63,148
Park Service Fees	2,024,450	1,934,950	1,670,850	1,543,233	1,725,000	1,623,950
Charges for Services	2,500	2,500	2,000	-	2,000	2,000
Licenses & Permits	14,000	43,000	42,500	52,247	52,500	23,750
Interest on Investments	7,500	-	-	857	-	-
Insurance Reimbursements	-	8,000	10,000	18,005	12,000	12,000
Rentals	75,000	75,000	75,000	80,105	85,000	89,700
Refunds	3,000	-	3,000	2,233	-	3,000
Contributions	3,000	136,000	90,000	80,729	-	86,000
Transfer from other funds	-	-	-	18,234	-	-
Miscellaneous Revenues	8,000	3,000	-	6,901	3,000	-
Total Parks & Recreation Fund	3,258,438	3,307,965	3,010,190	3,004,395	3,051,586	3,007,520
Redevelopment - General						
Financial Institution Tax	3,590	3,061	3,710	4,069	2,733	2,846
Auto/Aircraft Excise Tax	24,723	20,890	27,637	38,599	24,637	23,990
Commercial Vehicle Excise Tax	2,635	2,437	3,014	3,423	2,415	2,458
CEDIT Reimbursements	-	64,164	-	-	-	-
Interest on Investments	-	-	-	5,963	-	-
Miscellaneous Revenues	-	-	-	18	-	-
Rentals	11,400	11,400	11,400	11,400	11,400	11,400
Total Redevelopment Fund	42,348	101,952	45,761	63,473	41,185	40,694
Sanitary Officer's Pension						
Financial Institution Tax	4,322	4,404	2,886	3,165	3,037	3,162
Auto/Aircraft Excise Tax	29,768	30,062	21,495	30,774	27,374	26,655
Commercial Vehicle Excise Tax	3,173	3,506	2,345	2,663	2,683	2,731
Assessments	2,586	3,539	-	1,180	-	-
Interest on Investments	-	-	-	1,437	-	-
Total SOP Fund	39,849	41,511	26,726	39,218	33,094	32,548
Domestic Violence						
Financial Institution Tax	-	75	-	-	76	79
Auto/Aircraft Excise Tax	-	510	-	-	684	666
Commercial Vehicle Excise Tax	-	59	-	-	67	68
Total Domestic Violence Fund	-	644	-	-	827	813
TOTAL PROPERTY TAX SUPPORTED FUNDS	31,192,484	35,154,083	34,732,243	36,289,827	36,611,435	36,968,041
Fire Pension						
Financial Institution Tax	21,229	25,539	36,046	33,765	18,556	-
Auto/Aircraft Excise Tax	144,400	183,188	264,341	320,190	162,451	-
Commercial Vehicle Excise Tax	15,584	20,307	29,230	28,085	16,206	-
Assessments	40,568	22,540	16,072	14,987	-	-
Cigarette Tax - Pension Relief	3,314,736	3,388,128	4,119,360	3,882,238	4,140,960	4,150,560
Additional Pension Relief - Interest PDIF	1,493,088	1,275,264	96,000	322,320	296,000	96,000
New State Coverage	-	-	-	-	-	3,551,000
Interest on Investments	-	-	-	18,665	-	-
Miscellaneous Revenues	-	-	-	213	-	-
Total Fire Pension Fund	5,029,605	4,914,966	4,561,049	4,620,463	4,634,173	7,797,560

2009 BUDGET PROCESS
Budget Miscellaneous Revenues for years 2005-2009
BY REVENUE TYPE per Fund

	2005 DLGF Approved Budget	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2007 Actual	2008 DLGF Approved Budget	2009 Submitted
Police Pension						
Financial Institution Tax	27,106	32,621	29,887	32,772	16,248	-
Auto/Aircraft Excise Tax	186,683	222,661	222,629	319,473	146,451	-
Commercial Vehicle Excise Tax	19,899	25,971	24,283	27,578	14,356	-
Assessments	65,000	31,089	12,078	12,602	5,866	2,813
Cigarette Tax - Pension Relief	3,590,964	3,670,472	4,462,640	4,210,788	4,486,040	4,496,440
Additional Pension Relief - Interest PDIF	1,617,512	1,381,536	104,000	360,521	304,000	104,000
New State Coverage	-	-	-	-	-	3,846,000
Auction Proceeds	-	-	-	8,096	-	-
Interest on Investments	-	-	-	34,635	-	-
Miscellaneous Revenues	-	-	-	442	-	-
Total Police Pension Fund	5,507,164	5,364,350	4,855,517	5,006,907	4,972,961	8,449,253
Energy & Environmental Services						
Solid Waste Collection Fees (User Fees)	8,145,432	10,062,000	9,089,502	9,191,667	10,994,616	10,732,404
Interest on Investments	-	-	-	14,725	-	-
Transfer from other funds	-	-	405,000	417,235	-	63,396
Total Energy & Environmental Svcs Fund	8,145,432	10,062,000	9,494,502	9,623,627	10,994,616	10,795,800
Motor Vehicle Highway						
Wheel Tax/Surtax	1,853,777	1,930,300	1,894,914	1,993,312	2,305,769	2,091,021
State Fuel Tax	5,845,903	6,367,658	7,422,613	7,354,308	6,575,378	7,364,818
Major Moves	-	-	1,543,535	1,698,309	-	-
City/Town Services	370,021	446,561	381,320	486,886	411,105	412,000
Water Cut Restorations	-	-	400,000	233,720	350,000	-
City Scale Receipts	9,000	9,000	9,000	1,940	4,800	3,000
Interest on Investments	-	-	-	25,003	-	-
Insurance Reimbursements	-	-	-	238,329	-	-
Miscellaneous Revenues	-	-	-	5,511	-	-
Transfer from other funds	664,000	664,000	752,000	752,000	766,040	766,040
Total Motor Vehicle Highway Fund	8,742,701	9,417,519	12,403,382	12,789,316	10,413,092	10,636,879
Local Road & Street						
State Fuel Tax	2,180,328	2,491,996	2,817,853	2,776,451	2,728,616	2,770,894
Sale of Maps & Publications	565	530	300	238	300	130
Traffic Signal Maintenance Fees	118,900	90,839	108,573	108,642	85,338	97,560
Street Engineering Fees from other funds	2,962,150	-	-	1,343,908	-	-
Auction Proceeds	5,460	6,100	-	-	-	-
Sale of Scrap	-	-	11,200	12,337	10,200	10,200
Insurance Reimbursements	32,400	46,000	50,175	95,551	72,000	96,000
Interest on Investments	-	-	-	27,806	-	-
Miscellaneous Revenues	-	-	-	3,714	-	-
Transfer from other funds	-	-	-	420,088	-	-
Total Local Road & Street Fund	5,299,803	2,635,465	2,988,101	4,788,735	2,896,454	2,974,784
Cumulative Capital						
Cigarette Tax	829,027	767,291	789,674	878,397	877,802	800,275
Transfer from other funds (Light Lease)	-	-	1,400,000	1,162,500	1,350,000	1,415,000
Interest	18	13,000	24,000	85,447	24,000	12,000
Miscellaneous Revenues	-	-	-	3,047	-	-
Total Cumulative Capital Fund	829,045	780,291	2,213,674	2,129,392	2,251,802	2,227,275

2009 BUDGET PROCESS
Budget Miscellaneous Revenues for years 2005-2009
BY REVENUE TYPE per Fund

	2005 DLGF Approved Budget	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2007 Actual	2008 DLGF Approved Budget	2009 Submitted
Parking Control						
Parking Meter Collections	168,000	170,900	175,000	222,583	181,000	185,000
Bagged Meter Collections	1,200	-	1,875	2,316	1,950	2,100
Miscellaneous Revenues	-	-	-	3,304	-	-
Transfer from other funds	250,000	250,000	-	-	-	-
Total Parking Control Fund	419,200	420,900	176,875	228,203	182,950	187,100
Cable						
Cable Franchise Fees	669,600	764,276	764,276	845,745	796,472	860,000
Interest on Investments	-	-	-	2,965	-	3,000
Miscellaneous Revenues	50,000	-	-	-	-	-
Total Cable Fund	719,600	764,276	764,276	848,710	796,472	863,000
Law Enforcement Training						
Licenses & Permits	24,090	24,090	47,292	98,537	87,000	68,758
State Grants	33,151	33,151	-	-	-	-
Sale of Maps & Publications	87,500	87,500	102,708	170,805	124,800	161,019
Classes & Workshops	5,259	5,259	-	-	-	2,200
Interest on Investments	-	-	-	4,122	-	5,500
Total Law Enforcement Training	150,000	150,000	150,000	273,465	211,800	237,477
TOTAL NON PT SUPPORTED FUNDS	34,842,550	34,509,767	37,607,376	40,308,817	37,354,320	44,169,128
CEDIT						
CEDIT Distribution	16,206,853	18,559,384	18,930,885	18,930,885	21,825,380	20,995,737
Interest	187,594	157,000	300,000	59,343	180,000	72,000
TOTAL CREDIT FUND	16,394,447	18,716,384	19,230,885	18,990,228	22,005,380	21,067,737
GRAND TOTAL ALL MISCELLANEOUS REVENUES	82,429,481	88,380,234	91,570,504	95,588,872	95,971,135	102,204,906