

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>
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	12,538,136	21,825,380
2009	14,922,501	23,021,823
2010 Estimated	15,051,131	23,508,566
2011 Estimated	10,746,242	18,522,623

*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.

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Budget Miscellaneous Revenues for years 2006-2011

BY REVENUE TYPE per Fund

	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2009 Actual	2010 DLGF Approved Budget	2011 Submitted
General							
COIT	11,869,112	11,135,907	11,891,932	12,001,557	14,502,501	14,631,131	10,326,242
Financial Institution Tax	376,443	355,211	407,416	440,042	409,749	408,868	396,223
Auto/Aircraft Excise Tax	2,569,515	2,645,963	3,672,222	3,797,459	3,880,249	3,678,309	4,286,352
Commercial Vehicle Excise Tax	299,701	288,604	359,980	399,096	342,290	324,476	324,007
Cable Franchise Fees	1,146,416	1,146,416	1,194,708	1,290,000	1,619,472	1,440,000	1,483,200
Fees	32,700	33,700	33,700	33,700	36,235	33,500	34,800
Economic Development Fees	-	22,500	24,000	23,000	12,810	15,000	10,000
Zoning Fees	78,700	86,900	55,000	1,400	2,800	1,500	2,000
Animal Control Licenses	99,065	107,420	106,855	108,150	112,435	126,865	118,600
Building Permits	220,000	194,000	147,768	-	-	-	-
Right of Way Permits	373,000	324,000	316,000	360,000	259,745	300,000	300,000
Licenses & Permits	14,065	13,210	14,850	13,320	15,233	14,060	14,110
Federal Grants	243,660	276,300	-	-	-	-	-
State Grants	99,299	195,072	4,992	4,992	2,496	4,992	2,496
Cigarette Tax	209,462	215,979	240,083	217,575	209,140	212,573	180,062
Alcohol Beverage Gallonage Tax	443,176	436,458	485,167	500,172	499,942	500,172	500,172
Liquor Excise Tax	106,541	101,339	101,339	101,339	111,140	101,339	101,339
Gaming Tax	1,390,328	1,415,742	1,576,985	1,568,805	1,565,047	1,565,000	1,565,000
Payments in Lieu of Taxes (PILOT)	2,986,532	3,450,646	3,444,646	4,247,068	4,247,000	5,954,000	6,785,646
911 Fee	745,680	745,680	745,680	745,680	745,680	745,680	745,680
Sale of Maps & Publications	57,720	52,401	44,604	34,524	71,772	35,738	35,839
City/Town Services	818,325	752,025	741,025	750,600	775,850	810,000	810,000
Weed Cutting	122,000	122,000	153,000	110,000	326,831	185,000	155,000
Animal Control Fees	235,656	250,449	251,118	257,708	283,730	285,896	275,491
Charges for Services	132,765	55,780	78,780	194,080	187,796	176,100	178,500
Insurance Reimbursements	104,775	97,061	110,000	111,200	280,011	111,200	111,200
Sale of Scrap	13,400	13,400	13,475	13,700	5,870	13,700	13,700
CU Services Reimbursements	1,983,250	2,137,896	2,137,890	1,400,340	1,400,340	1,400,340	1,400,340
Barrett Law Reimbursements	85,953	95,000	100,000	100,000	96,561	100,000	50,000
CEDIT Reimbursements	343,836	417,700	116,000	-	-	-	-
Violation of Ordinances	311,650	344,100	338,100	289,400	290,998	225,800	266,400
Court Receipts	227,114	240,000	256,000	280,000	132,933	280,000	244,800
Parking Meter Receipts	582,000	535,000	505,000	510,000	97,950	435,000	-
Auction Proceeds	63,500	55,600	37,200	37,200	47,498	45,000	45,000
Interest on Investments	225,010	475,000	800,000	800,000	19,716	60,000	42,000
Rentals	109,859	110,316	112,616	112,616	111,252	111,057	111,016
Miscellaneous Revenues	103,366	200,654	111,480	100,080	539,227	127,955	99,680
Transfer from other funds	105,000	95,000	45,000	45,000	141,422	90,000	92,700
Total General Fund	28,928,574	29,240,429	30,774,611	30,999,803	33,383,721	34,550,251	31,107,595
Fire							
Financial Institution Tax	261,998	254,518	253,619	267,805	234,172	234,172	226,856
Auto/Aircraft Excise Tax	1,879,294	1,866,496	2,220,403	2,258,800	2,177,033	2,068,180	2,409,946
Commercial Vehicle Excise Tax	208,322	206,390	221,507	240,779	194,779	185,040	185,020
Federal Grants	-	42,500	-	50,000	-	-	-
Sale of Maps & Publications	1,500	1,600	84	84	-	80	80
City/Town Services	356,850	-	-	-	-	-	-
Fire Protection Contracts	10,433	10,433	11,069	11,069	11,743	11,733	11,733
Licenses & Permits	46,000	10,800	-	-	-	-	-
Violation of Ordinances	5,500	13,800	2,550	2,550	12,008	13,300	5,000
Insurance Reimbursements	-	-	-	-	3,187	-	-
Miscellaneous Revenues	3,540	2,600	900	900	18,950	600	600
Total Fire Fund	2,773,437	2,409,137	2,710,132	2,831,987	2,651,872	2,513,105	2,839,235

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Budget Miscellaneous Revenues for years 2006-2011
BY REVENUE TYPE per Fund

	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2009 Actual	2010 DLGF Approved Budget	2011 Submitted
Parks & Recreation							
COIT	420,000	420,000	420,000	420,000	420,000	420,000	420,000
Financial Institution Tax	69,409	75,938	69,537	73,122	72,062	72,062	72,531
Auto/Aircraft Excise Tax	560,847	559,204	621,107	625,488	677,211	643,350	777,591
Commercial Vehicle Excise Tax	55,259	61,698	61,442	66,306	60,198	57,188	59,311
Park Service Fees	1,934,950	1,670,850	1,725,000	1,623,950	1,262,778	1,431,950	1,441,450
Charges for Services	2,500	2,000	2,000	2,000	-	2,000	2,000
Licenses & Permits	43,000	42,500	52,500	23,750	52,268	24,000	24,500
Interest on Investments	-	-	-	-	314	-	-
Insurance Reimbursements	8,000	10,000	12,000	12,000	29,884	16,000	20,000
Rentals	75,000	75,000	85,000	89,700	87,410	90,000	90,000
Refunds	-	3,000	-	3,000	4,056	3,000	3,000
Contributions	136,000	90,000	-	86,000	73,287	62,000	62,000
Transfer from other funds	-	-	-	-	12,671	-	-
Miscellaneous Revenues	3,000	-	3,000	-	4,151	-	-
Total Parks & Recreation Fund	3,307,965	3,010,190	3,051,586	3,025,316	2,756,290	2,821,550	2,972,383
Redevelopment - General							
Financial Institution Tax	3,061	3,710	2,733	3,634	3,384	3,790	3,672
Auto/Aircraft Excise Tax	20,890	27,637	24,637	31,360	32,044	34,093	39,728
Commercial Vehicle Excise Tax	2,437	3,014	2,415	3,296	2,827	3,007	3,003
CEDIT Reimbursements	64,164	-	-	-	-	-	-
Interest on Investments	-	-	-	-	306	-	-
Miscellaneous Revenues	-	-	-	-	31	-	-
Rentals	11,400	11,400	11,400	11,400	16,400	11,400	11,400
Total Redevelopment Fund	101,952	45,761	41,185	49,690	54,992	52,290	57,803
Sanitary Officer's Pension							
Financial Institution Tax	4,404	2,886	3,037	3,365	3,133	3,612	3,501
Auto/Aircraft Excise Tax	30,062	21,495	27,374	29,037	31,061	32,495	37,866
Commercial Vehicle Excise Tax	3,506	2,345	2,683	3,052	2,618	2,866	2,862
Assessments	3,539	-	-	-	-	-	-
Interest on Investments	-	-	-	-	62	-	-
Total SOP Fund	41,511	26,726	33,094	35,454	36,874	38,973	44,229
Domestic Violence							
Financial Institution Tax	75	-	76	67	63	59	57
Auto/Aircraft Excise Tax	510	-	684	581	594	533	621
Commercial Vehicle Excise Tax	59	-	67	61	52	47	47
Total Domestic Violence Fund	644	-	827	709	709	639	725
TOTAL PROPERTY TAX SUPPORTED FUNDS	35,154,083	34,732,243	36,611,435	36,942,959	38,884,458	39,976,808	37,021,970
Fire Pension							
Financial Institution Tax	25,539	36,046	18,556	-	-	-	-
Auto/Aircraft Excise Tax	183,188	264,341	162,451	-	(3,017)	-	-
Commercial Vehicle Excise Tax	20,307	29,230	16,206	-	-	-	-
Assessments	22,540	16,072	-	-	-	-	-
Cigarette Tax - Pension Relief	3,388,128	4,119,360	4,140,960	4,150,560	7,406,190	7,982,220	7,836,940
Additional Pension Relief - Interest PDIF	1,275,264	96,000	296,000	96,000	482,170	-	-
New State Coverage	-	-	-	3,551,000	-	-	-
Interest on Investments	-	-	-	-	2,525	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Fire Pension Fund	4,914,966	4,561,049	4,634,173	7,797,560	7,887,868	7,982,220	7,836,940

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Budget Miscellaneous Revenues for years 2006-2011

BY REVENUE TYPE per Fund

	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2009 Actual	2010 DLGF Approved Budget	2011 Submitted
Police Pension							
Financial Institution Tax	32,621	29,887	16,248	-	-	-	-
Auto/Aircraft Excise Tax	222,661	222,629	146,451	-	(2,892)	-	-
Commercial Vehicle Excise Tax	25,971	24,283	14,356	-	-	-	-
Assessments	31,089	12,078	5,866	2,813	3,508	-	-
Cigarette Tax - Pension Relief	3,670,472	4,462,640	4,486,040	4,496,440	7,505,294	8,088,290	8,479,820
Additional Pension Relief - Interest PDIF	1,381,536	104,000	304,000	104,000	522,351	-	-
New State Coverage	-	-	-	3,846,000	-	-	-
Auction Proceeds	-	-	-	-	1,308	-	-
Interest on Investments	-	-	-	-	4,026	-	-
Miscellaneous Revenues	-	-	-	-	12,625	-	-
Total Police Pension Fund	5,364,350	4,855,517	4,972,961	8,449,253	8,046,220	8,088,290	8,479,820
Solid Waste Management							
Solid Waste Collection Fees (User Fees)	10,062,000	9,089,502	10,994,616	10,732,404	10,769,150	10,610,448	10,725,684
Promotional Fees	-	-	-	-	-	-	100,000
Recycle Fees	-	-	-	-	-	-	133,867
Interest on Investments	-	-	-	-	3,131	-	-
Miscellaneous Revenues	-	-	-	-	4,215	-	-
Transfer from other funds	-	405,000	-	63,396	-	69,972	-
Total Solid Waste Management Fund	10,062,000	9,494,502	10,994,616	10,795,800	10,776,496	10,680,420	10,959,551
Motor Vehicle Highway							
Wheel Tax/Surtax	1,930,300	1,894,914	2,305,769	2,091,021	2,197,107	3,936,398	4,275,898
State Fuel Tax	6,367,658	7,422,613	6,575,378	6,647,341	6,889,653	6,927,436	6,877,917
Major Moves	-	1,543,535	-	-	-	-	-
City/Town Services	446,561	381,320	411,105	412,000	450,389	423,000	423,000
Water Cut Restorations	-	400,000	350,000	-	265,069	260,000	260,000
City Scale Receipts	9,000	9,000	4,800	3,000	9,180	3,000	3,000
Administrative Reimbursements	-	-	-	350,000	250,000	-	-
Interest on Investments	-	-	-	100,000	414	-	-
Insurance Reimbursements	-	-	-	-	793	-	-
Miscellaneous Revenues	-	-	-	-	19,867	-	-
Transfer from other funds	664,000	752,000	766,040	1,566,040	1,642,366	1,566,040	1,166,040
Total Motor Vehicle Highway Fund	9,417,519	12,403,382	10,413,092	11,169,402	11,724,838	13,115,874	13,005,855
Local Road & Street							
State Fuel Tax	2,491,996	2,817,853	2,728,616	2,628,162	2,600,541	2,675,147	2,627,411
Sale of Maps & Publications	530	300	300	130	65	300	300
Traffic Signal Maintenance Fees	90,839	108,573	85,338	97,560	135,298	93,087	93,087
Street Engineering Fees from other funds	-	-	-	-	231,869	-	-
Auction Proceeds	6,100	-	-	-	-	-	-
Sale of Scrap	-	11,200	10,200	10,200	7,287	10,200	10,200
Insurance Reimbursements	46,000	50,175	72,000	96,000	62,795	72,000	72,000
Interest on Investments	-	-	-	-	8,091	-	-
Miscellaneous Revenues	-	-	-	-	260,629	-	-
Transfer from other funds	-	-	-	-	-	-	-
Total Local Road & Street Fund	2,635,465	2,988,101	2,896,454	2,832,052	3,306,575	2,850,734	2,802,998
Cumulative Capital							
Cigarette Tax	767,291	789,674	877,802	800,275	766,847	777,767	657,726
Transfer from other funds (Light Lease)	-	1,400,000	1,350,000	1,415,000	900,000	735,000	-
Interest	13,000	24,000	24,000	12,000	1,111	-	-
Miscellaneous Revenues	-	-	-	-	330	-	-
Total Cumulative Capital Fund	780,291	2,213,674	2,251,802	2,227,275	1,668,288	1,512,767	657,726

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Budget Miscellaneous Revenues for years 2006-2011
BY REVENUE TYPE per Fund

	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2009 Actual	2010 DLGF Approved Budget	2011 Submitted
Parking Control							
Parking Meter Collections	170,900	175,000	181,000	185,000	215,297	200,000	218,000
Bagged Meter Collections	-	1,875	1,950	2,100	1,266	2,200	1,500
Insurance Reimbursements	-	-	-	-	2,802	-	-
Parking Violations	-	-	-	-	322,185	-	325,000
Miscellaneous Revenues	-	-	-	-	-	-	-
Transfer from other funds	250,000	-	-	-	700,000	-	-
Total Parking Control Fund	420,900	176,875	182,950	187,100	1,241,550	202,200	544,500
Cable							
Cable Franchise Fees	764,276	764,276	796,472	860,000	1,079,648	960,000	988,800
Interest on Investments	-	-	-	3,000	652	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Cable Fund	764,276	764,276	796,472	863,000	1,080,300	960,000	988,800
Law Enforcement Training							
Licenses & Permits	24,090	47,292	87,000	68,758	120,242	104,366	93,572
State Grants	33,151	-	-	-	-	-	-
Sale of Maps & Publications	87,500	102,708	124,800	161,019	191,540	178,886	177,000
Classes & Workshops	5,259	-	-	2,200	6,900	2,200	-
Interest on Investments	-	-	-	5,500	1,464	-	-
Miscellaneous Revenues	-	-	-	-	100	-	-
Total Law Enforcement Training	150,000	150,000	211,800	237,477	320,246	285,452	270,572
TOTAL NON PT SUPPORTED FUNDS	34,509,767	37,607,376	37,354,320	44,558,919	46,052,381	45,677,957	45,546,762
CEDIT							
CEDIT Distribution	18,559,384	18,930,885	21,825,380	23,021,823	23,021,823	23,514,800	18,522,622
Refunds/Overpayments	-	-	-	-	200,000	-	-
Bond Payments	-	-	-	-	90,300	-	-
Transfer from other funds	-	-	-	137,000	151,669	212,000	286,000
Miscellaneous	-	-	-	-	6,000	-	-
Interest	157,000	300,000	180,000	734,556	11,547	50,000	20,000
TOTAL CEDIT FUND	18,716,384	19,230,885	22,005,380	23,893,379	23,481,339	23,776,800	18,828,622
GRAND TOTAL ALL MISCELLANEOUS REVENUES	88,380,234	91,570,504	95,971,135	105,395,257	108,418,178	109,431,565	101,397,354