

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 or 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.

Local Option Income Tax – The base for this tax is the same as the County Option Income Tax, individual Indiana taxable income in Allen County. The Allen County Income Tax Council in June of 2013 approved a Property Tax Relief (PTR) LOIT of .25% and a Public Safety (PS) LOIT of .10% which will be effective October 1, 2013. These LOIT's are also referred to as a type of COIT.

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.

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	14,812,505	23,508,566
2011	10,555,857	18,522,623
2012	14,469,598	22,429,180
2013 Estimated	14,163,183	21,586,813
2014 Estimated	15,178,870	23,407,000

2014 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2009-2014

BY REVENUE TYPE per Fund

	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2011 DLGF Approved Budget	2012 DLGF Approved Budget	2012 Actual	2013 DLGF Approved Budget	2014 Submitted
General							
COIT	12,001,557	14,631,131	5,054,310	10,408,844	14,250,270	13,721,040	14,758,870
Financial Institution Tax	440,042	408,868	396,122	400,125	346,436	347,585	310,987
Auto/Aircraft Excise Tax	3,797,459	3,678,309	3,445,977	3,543,578	3,535,080	3,369,504	3,248,700
Commercial Vehicle Excise Tax	399,096	324,476	348,643	345,597	309,321	310,346	292,811
Cable Franchise Fees	1,290,000	1,440,000	1,483,200	1,722,000	1,623,085	1,600,800	1,750,000
Fees	33,700	33,500	34,800	34,800	37,059	34,800	36,300
Economic Development Fees	23,000	15,000	10,000	10,000	14,742	11,000	13,000
Zoning Fees	1,400	1,500	2,000	1,600	1,000	-	-
Animal Control Licenses	108,150	126,865	118,600	117,780	121,070	125,090	115,115
Right of Way Permits	360,000	300,000	300,000	270,000	329,960	270,000	270,000
Licenses & Permits	13,320	14,060	14,100	10,420	13,280	8,050	11,310
State Grants	4,992	4,992	2,496	2,496	7,488	2,496	-
Cigarette Tax	217,575	212,573	180,062	185,194	183,505	177,584	187,731
Alcohol Beverage Gallonage Tax	500,172	500,172	500,172	468,521	508,276	492,161	497,234
Liquor Excise Tax	101,339	101,339	101,339	137,063	130,577	141,106	141,106
Gaming Tax	1,568,805	1,565,000	1,565,000	1,502,845	1,502,845	1,502,845	1,502,834
Payments in Lieu of Taxes (PILOT)	4,247,068	5,954,000	6,785,646	7,046,702	7,046,702	7,363,436	7,573,693
911 Fee	745,680	745,680	745,680	-	-	-	-
Sale of Maps & Publications	34,524	35,738	35,839	33,462	40,637	33,438	33,413
City/Town Services	750,600	810,000	810,000	719,400	430,392	797,900	797,900
Weed Cutting	110,000	185,000	155,000	155,000	174,355	185,000	-
Animal Control Fees	257,708	285,896	275,491	264,063	232,941	246,366	241,405
Charges for Services	194,080	176,100	178,500	141,150	213,292	148,500	232,027
Insurance Reimbursements	111,200	111,200	111,200	111,200	306,180	115,200	127,200
Sale of Scrap	13,700	13,700	13,700	13,700	16,696	15,500	11,700
CU Services Reimbursements	1,400,340	1,400,340	1,400,340	1,400,340	1,400,340	1,547,316	1,574,287
Barrett Law Reimbursements	100,000	100,000	50,000	-	-	-	-
Violation of Ordinances	289,400	225,800	266,600	264,700	258,020	181,700	261,700
Court Receipts	280,000	280,000	244,800	148,800	115,158	234,000	174,000
Parking Meter Receipts	510,000	435,000	-	-	-	-	-
Auction Proceeds	37,200	45,000	45,000	63,000	-	-	-
Interest on Investments	800,000	60,000	42,000	16,800	6,195	42,000	12,000
Rentals	112,616	111,057	111,016	108,616	221,590	233,680	227,188
Miscellaneous Revenues	100,080	127,955	99,480	388,239	331,499	230,836	390,088
Transfer from other funds	45,000	90,000	92,700	75,000	93,363	2,067,000	3,037,429
Total General Fund	30,999,803	34,550,251	25,019,813	30,111,035	33,801,354	35,556,279	37,830,028
Fire							
COIT	-	-	4,000,000	-	-	-	-
Financial Institution Tax	267,805	234,172	226,856	229,876	256,059	256,058	261,984
Auto/Aircraft Excise Tax	2,258,800	2,068,180	1,943,804	2,012,939	2,581,819	2,452,727	2,703,268
Commercial Vehicle Excise Tax	240,779	185,040	193,782	198,550	228,627	228,626	246,672
Federal Grants	50,000	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	140,000
Sale of Maps & Publications	84	80	80	80	310	80	80
Fire Protection Contracts	11,069	11,733	11,733	4,277	10,696	4,277	3,405
Violation of Ordinances	2,550	13,300	5,000	6,100	11,882	6,100	6,100
Insurance Reimbursements	-	-	-	-	10,834	-	-
Sale of Scrap	-	-	-	-	3,288	-	-
Interest on Investments	-	-	-	-	22	-	-
Miscellaneous Revenues	900	600	600	50	33,795	50	50
Total Fire Fund	2,831,987	2,513,105	6,381,855	2,451,872	3,137,332	2,947,918	3,361,559

2014 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2009-2014

BY REVENUE TYPE per Fund

	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2011 DLGF Approved Budget	2012 DLGF Approved Budget	2012 Actual	2013 DLGF Approved Budget	2014 Submitted
Parks & Recreation							
COIT	420,000	420,000	1,420,000	420,000	475,483	420,000	420,000
Financial Institution Tax	73,122	72,062	72,532	73,596	80,918	80,918	70,069
Auto/Aircraft Excise Tax	625,488	643,350	626,300	646,997	819,794	778,804	725,949
Commercial Vehicle Excise Tax	66,306	57,188	62,120	63,568	72,249	72,248	65,974
Park Service Fees	1,623,950	1,431,950	1,441,450	1,466,450	1,127,829	1,376,200	1,365,500
Charges for Services	2,000	2,000	2,000	2,000	-	-	-
Licenses & Permits	23,750	24,000	24,500	24,600	22,199	24,875	24,875
Interest on Investments	-	-	-	-	372	-	-
Insurance Reimbursements	12,000	16,000	20,000	20,000	35,821	20,000	20,000
Rentals	89,700	90,000	90,000	75,000	190,068	25,000	37,000
Refunds	3,000	3,000	3,000	3,000	3,780	3,000	3,000
Contributions	86,000	62,000	62,000	66,000	72,277	68,000	74,000
Transfer from other funds	-	-	-	-	239	-	-
Miscellaneous Revenues	-	-	-	-	428	-	-
Total Parks & Recreation Fund	3,025,316	2,821,550	3,823,902	2,861,211	2,901,457	2,869,045	2,806,367
Redevelopment - General							
Financial Institution Tax	3,634	3,790	3,801	4,142	3,586	2,915	2,593
Auto/Aircraft Excise Tax	31,360	34,093	33,063	36,680	36,591	28,262	27,092
Commercial Vehicle Excise Tax	3,296	3,007	3,345	3,577	3,202	2,603	2,441
Interest on Investments	-	-	-	-	176	-	-
Rentals	11,400	11,400	11,400	11,400	11,400	11,400	-
Total Redevelopment Fund	49,690	52,290	51,609	55,799	54,955	45,180	32,126
Sanitary Officer's Pension							
COIT	-	-	-	-	-	30,000	-
Financial Institution Tax	3,365	3,612	3,479	3,241	2,806	2,322	2,093
Auto/Aircraft Excise Tax	29,037	32,495	30,269	28,706	26,126	22,505	21,864
Commercial Vehicle Excise Tax	3,052	2,866	3,062	2,800	2,506	2,073	1,971
Interest on Investments	-	-	-	-	211	-	-
Total SOP Fund	35,454	38,973	36,810	34,747	31,649	56,900	25,928
Cumulative Capital Development Fund							
Financial Institution Tax	-	-	-	-	-	-	7,598
Auto/Aircraft Excise Tax	-	-	-	-	-	-	79,376
Commercial Vehicle Excise Tax	-	-	-	-	-	-	7,154
Total Cumulative Capital Development Fund	-	-	-	-	-	-	94,128
Domestic Violence							
Financial Institution Tax	67	59	54	60	52	54	46
Auto/Aircraft Excise Tax	581	533	466	532	530	523	475
Commercial Vehicle Excise Tax	61	47	47	52	47	48	43
Total Domestic Violence Fund	709	639	567	644	629	625	564
TOTAL PROPERTY TAX SUPPORTED FUNDS	36,942,959	39,976,808	35,314,556	35,515,308	39,927,376	41,475,947	44,150,700
Public Safety LOIT Fund							
COIT Public Safety	-	-	-	-	-	-	4,729,415
Total Public Safety LOIT Fund	-	-	-	-	-	-	4,729,415
Fire Pension							
Cigarette Tax - Pension Relief	4,150,560	7,982,220	7,836,940	7,775,312	7,094,662	7,735,790	7,084,000
Additional Pension Relief - Interest PDIF	96,000	-	-	-	-	-	-
New State Coverage	3,551,000	-	-	-	-	-	-
Interest on Investments	-	-	-	-	838	-	-
Total Fire Pension Fund	7,797,560	7,982,220	7,836,940	7,775,312	7,095,500	7,735,790	7,084,000

2014 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2009-2014

BY REVENUE TYPE per Fund

	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2011 DLGF Approved Budget	2012 DLGF Approved Budget	2012 Actual	2013 DLGF Approved Budget	2014 Submitted
Police Pension							
Assessments	2,813	-	-	-	125	-	-
Cigarette Tax - Pension Relief	4,496,440	8,088,290	8,479,820	8,760,868	7,788,149	8,972,180	7,950,000
Additional Pension Relief - Interest PDIF	104,000	-	-	-	-	-	-
New State Coverage	3,846,000	-	-	-	-	-	-
Interest on Investments	-	-	-	-	1,394	-	-
Miscellaneous Revenues	-	-	-	-	10,985	-	-
Total Police Pension Fund	8,449,253	8,088,290	8,479,820	8,760,868	7,800,653	8,972,180	7,950,000
Motor Vehicle Highway							
Wheel Tax/Surtax	2,091,021	3,936,398	4,275,898	4,104,798	4,566,893	4,244,825	4,213,283
State Fuel Tax	6,647,341	6,927,436	6,881,066	6,540,227	6,801,331	6,952,542	9,042,440
City/Town Services	412,000	423,000	423,000	430,000	307,081	232,000	232,000
Water Cut Restorations	-	260,000	260,000	260,000	205,128	140,000	-
City Scale Receipts	3,000	3,000	3,000	3,000	1,635	3,000	3,000
Administrative Reimbursements	350,000	-	-	-	-	-	-
Interest on Investments	100,000	-	-	-	108	-	-
Insurance Reimbursements	-	-	-	-	8,697	-	-
Miscellaneous Revenues	-	-	-	-	22,056	-	-
Transfer from other funds	1,566,040	1,566,040	1,166,040	1,566,040	1,566,040	1,166,040	966,040
Total Motor Vehicle Highway Fund	11,169,402	13,115,874	13,009,004	12,904,065	13,478,969	12,738,407	14,456,763
Local Road & Street							
State Fuel Tax	2,628,162	2,675,147	2,623,906	2,685,078	2,611,600	2,681,451	2,561,308
Sale of Maps & Publications	130	300	300	300	-	90	-
Traffic Signal Maintenance Fees	97,560	93,087	93,087	93,087	143,598	127,371	157,085
Street Engineering Fees from other funds	-	-	-	-	345,502	-	-
Sale of Scrap	10,200	10,200	10,200	10,200	13,426	6,056	7,700
Insurance Reimbursements	96,000	72,000	72,000	72,000	80,656	72,179	73,200
Interest on Investments	-	-	-	-	2,887	1,746	1,746
Miscellaneous Revenues	-	-	-	-	2,465	-	-
Total Local Road & Street Fund	2,832,052	2,850,734	2,799,493	2,860,665	3,200,134	2,888,893	2,801,039
Cumulative Capital							
Cigarette Tax	800,275	777,767	657,726	687,503	672,853	649,449	684,966
Transfer from other funds (Light Lease)	1,415,000	735,000	-	-	-	-	-
Interest	12,000	-	-	-	669	-	-
Total Cumulative Capital Fund	2,227,275	1,512,767	657,726	687,503	673,522	649,449	684,966
Parking Control							
Parking Meter Collections	185,000	200,000	218,000	173,000	200,407	364,000	300,000
Bagged Meter Collections	2,100	2,200	1,500	2,350	3,822	4,400	3,000
Insurance Reimbursements	-	-	-	-	441	-	-
Parking Violations	-	-	325,000	271,000	201,913	486,000	400,000
Violation of Ordinances	-	-	-	-	839	-	-
Total Parking Control Fund	187,100	202,200	544,500	446,350	407,422	854,400	703,000
Cable							
Cable Franchise Fees	860,000	960,000	988,800	1,148,000	1,082,056	1,067,200	1,068,000
Interest on Investments	3,000	-	-	-	544	-	-
Total Cable Fund	863,000	960,000	988,800	1,148,000	1,082,600	1,067,200	1,068,000

2014 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2009-2014

BY REVENUE TYPE per Fund

	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2011 DLGF Approved Budget	2012 DLGF Approved Budget	2012 Actual	2013 DLGF Approved Budget	2014 Submitted
Law Enforcement Training							
Licenses & Permits	68,758	104,366	93,572	87,540	120,138	61,140	101,600
Sale of Maps & Publications	161,019	178,886	177,000	181,800	194,814	156,600	168,450
Classes & Workshops	2,200	2,200	-	-	-	-	-
Interest on Investments	5,500	-	-	-	1,514	-	-
Miscellaneous Revenues	-	-	-	-	231	-	-
Total Law Enforcement Training	237,477	285,452	270,572	269,340	316,697	217,740	270,050
TOTAL NON PT SUPPORTED FUNDS	33,763,119	34,997,537	34,586,855	34,852,103	34,055,497	35,124,059	39,747,233
CEDIT							
CEDIT Distribution	23,021,823	23,514,800	18,522,622	17,535,408	22,945,684	21,586,815	23,407,000
Transfer from other funds	137,000	212,000	286,000	150,000	724,312	150,000	150,000
Miscellaneous	-	-	-	-	26,571	-	-
Interest	734,556	50,000	20,000	50,000	8,221	6,000	15,000
TOTAL CREDIT FUND	23,893,379	23,776,800	18,828,622	17,735,408	23,704,788	21,742,815	23,572,000
GRAND TOTAL ALL MISCELLANEOUS REVENUES	94,599,457	98,751,145	88,730,033	88,102,819	97,687,661	98,342,821	107,469,933