

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	14,812,505	23,508,566
2011 Estimated	10,552,586	18,522,623
2012 Estimated	10,828,844	17,535,408

*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.

2012 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2007-2012

BY REVENUE TYPE per Fund

	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2010 Actual	2011 DLGF Approved Budget	2012 Submitted
General							
COIT	11,135,907	11,891,932	12,001,557	14,631,131	14,392,505	5,054,310	10,408,844
Financial Institution Tax	355,211	407,416	440,042	408,868	396,223	396,122	380,155
Auto/Aircraft Excise Tax	2,645,963	3,672,222	3,797,459	3,678,309	3,829,863	3,445,977	3,676,488
Commercial Vehicle Excise Tax	288,604	359,980	399,096	324,476	341,059	348,643	328,350
Cable Franchise Fees	1,146,416	1,194,708	1,290,000	1,440,000	1,707,725	1,483,200	1,722,000
Fees	33,700	33,700	33,700	33,500	45,636	34,800	34,800
Economic Development Fees	22,500	24,000	23,000	15,000	2,500	10,000	10,000
Zoning Fees	86,900	55,000	1,400	1,500	1,800	2,000	1,600
Animal Control Licenses	107,420	106,855	108,150	126,865	117,425	118,600	117,780
Building Permits	194,000	147,768	-	-	-	-	-
Right of Way Permits	324,000	316,000	360,000	300,000	268,961	300,000	270,000
Licenses & Permits	13,210	14,850	13,320	14,060	15,488	14,100	10,420
Federal Grants	276,300	-	-	-	-	-	-
State Grants	195,072	4,992	4,992	4,992	6,296	2,496	2,496
Cigarette Tax	215,979	240,083	217,575	212,573	199,703	180,062	185,194
Alcohol Beverage Gallonage Tax	436,458	485,167	500,172	500,172	394,201	500,172	468,521
Liquor Excise Tax	101,339	101,339	101,339	101,339	137,063	101,339	137,063
Gaming Tax	1,415,742	1,576,985	1,568,805	1,565,000	1,565,047	1,565,000	1,502,845
Payments in Lieu of Taxes (PILOT)	3,450,646	3,444,646	4,247,068	5,954,000	-	6,785,646	7,046,702
911 Fee	745,680	745,680	745,680	745,680	745,680	745,680	-
Sale of Maps & Publications	52,401	44,604	34,524	35,738	52,422	35,839	33,462
City/Town Services	752,025	741,025	750,600	810,000	836,676	810,000	719,400
Weed Cutting	122,000	153,000	110,000	185,000	286,534	155,000	155,000
Animal Control Fees	250,449	251,118	257,708	285,896	264,774	275,491	264,063
Charges for Services	55,780	78,780	194,080	176,100	197,076	178,500	141,150
Insurance Reimbursements	97,061	110,000	111,200	111,200	302,758	111,200	111,200
Sale of Scrap	13,400	13,475	13,700	13,700	9,261	13,700	13,700
CU Services Reimbursements	2,137,896	2,137,890	1,400,340	1,400,340	1,400,340	1,400,340	1,400,340
Barrett Law Reimbursements	95,000	100,000	100,000	100,000	-	50,000	-
CEDIT Reimbursements	417,700	116,000	-	-	-	-	-
Violation of Ordinances	344,100	338,100	289,400	225,800	(248,468)	266,600	264,700
Court Receipts	240,000	256,000	280,000	280,000	142,394	244,800	148,800
Parking Meter Receipts	535,000	505,000	510,000	435,000	-	-	-
Auction Proceeds	55,600	37,200	37,200	45,000	70,590	45,000	63,000
Interest on Investments	475,000	800,000	800,000	60,000	26,221	42,000	16,800
Rentals	110,316	112,616	112,616	111,057	93,888	111,016	108,616
Miscellaneous Revenues	200,654	111,480	100,080	127,955	383,456	99,480	388,239
Transfer from other funds	95,000	45,000	45,000	90,000	6,102,969	92,700	75,000
Total General Fund	29,240,429	30,774,611	30,999,803	34,550,251	34,088,066	25,019,813	30,206,728

Fire

COIT	-	-	-	-	-	4,000,000	-
Financial Institution Tax	254,518	253,619	267,805	234,172	226,856	226,856	218,383
Auto/Aircraft Excise Tax	1,866,496	2,220,403	2,258,800	2,068,180	2,159,782	1,943,804	2,082,662
Commercial Vehicle Excise Tax	206,390	221,507	240,779	185,040	194,757	193,782	188,624
Federal Grants	42,500	-	50,000	-	-	-	-
Sale of Maps & Publications	1,600	84	84	80	75	80	80
City/Town Services	-	-	-	-	60	-	-
Fire Protection Contracts	10,433	11,069	11,069	11,733	10,082	11,733	4,277
Licenses & Permits	10,800	-	-	-	-	-	-
Violation of Ordinances	13,800	2,550	2,550	13,300	6,408	5,000	6,100
Insurance Reimbursements	-	-	-	-	1,927	-	-
Miscellaneous Revenues	2,600	900	900	600	8,531	600	50
Total Fire Fund	2,409,137	2,710,132	2,831,987	2,513,105	2,608,478	6,381,855	2,500,176

2012 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2007-2012

BY REVENUE TYPE per Fund

	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2010 Actual	2011 DLGF Approved Budget	2012 Submitted
Parks & Recreation							
COIT	420,000	420,000	420,000	420,000	420,000	1,420,000	420,000
Financial Institution Tax	75,938	69,537	73,122	72,062	72,531	72,532	69,918
Auto/Aircraft Excise Tax	559,204	621,107	625,488	643,350	695,889	626,300	670,854
Commercial Vehicle Excise Tax	61,698	61,442	66,306	57,188	62,433	62,120	60,390
Park Service Fees	1,670,850	1,725,000	1,623,950	1,431,950	1,278,065	1,441,450	1,466,450
Charges for Services	2,000	2,000	2,000	2,000	-	2,000	2,000
Licenses & Permits	42,500	52,500	23,750	24,000	65,274	24,500	24,600
Interest on Investments	-	-	-	-	611	-	-
Insurance Reimbursements	10,000	12,000	12,000	16,000	23,287	20,000	20,000
Rentals	75,000	85,000	89,700	90,000	92,081	90,000	75,000
Refunds	3,000	-	3,000	3,000	1,615	3,000	3,000
Contributions	90,000	-	86,000	62,000	66,076	62,000	66,000
Transfer from other funds	-	-	-	-	10,228	-	-
Miscellaneous Revenues	-	3,000	-	-	2,142	-	-
Total Parks & Recreation Fund	3,010,190	3,051,586	3,025,316	2,821,550	2,790,232	3,823,902	2,878,212
Redevelopment - General							
Financial Institution Tax	3,710	2,733	3,634	3,790	3,672	3,801	3,647
Auto/Aircraft Excise Tax	27,637	24,637	31,360	34,093	35,498	33,063	35,274
Commercial Vehicle Excise Tax	3,014	2,415	3,296	3,007	3,161	3,345	3,150
CEDIT Reimbursements	-	-	-	-	-	-	-
Interest on Investments	-	-	-	-	451	-	-
Miscellaneous Revenues	-	-	-	-	1,730	-	-
Rentals	11,400	11,400	11,400	11,400	12,350	11,400	11,400
Total Redevelopment Fund	45,761	41,185	49,690	52,290	56,862	51,609	53,471
Sanitary Officer's Pension							
Financial Institution Tax	2,886	3,037	3,365	3,612	3,501	3,479	3,339
Auto/Aircraft Excise Tax	21,495	27,374	29,037	32,495	34,328	30,269	32,293
Commercial Vehicle Excise Tax	2,345	2,683	3,052	2,866	3,013	3,062	2,884
Assessments	-	-	-	-	-	-	-
Interest on Investments	-	-	-	-	110	-	-
Total SOP Fund	26,726	33,094	35,454	38,973	40,952	36,810	38,516
Domestic Violence							
Financial Institution Tax	-	76	67	59	57	54	51
Auto/Aircraft Excise Tax	-	684	581	533	555	466	497
Commercial Vehicle Excise Tax	-	67	61	47	49	47	44
Total Domestic Violence Fund	-	827	709	639	661	567	592
TOTAL PROPERTY TAX SUPPORTED FUNDS	34,732,243	36,611,435	36,942,959	39,976,808	39,585,251	35,314,556	35,677,695
Fire Pension							
Financial Institution Tax	36,046	18,556	-	-	-	-	-
Auto/Aircraft Excise Tax	264,341	162,451	-	-	-	-	-
Commercial Vehicle Excise Tax	29,230	16,206	-	-	-	-	-
Assessments	16,072	-	-	-	-	-	-
Cigarette Tax - Pension Relief	4,119,360	4,140,960	4,150,560	7,982,220	6,712,065	7,836,940	7,775,312
Additional Pension Relief - Interest PDIF	96,000	296,000	96,000	-	274,378	-	-
New State Coverage	-	-	3,551,000	-	-	-	-
Interest on Investments	-	-	-	-	2,754	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Fire Pension Fund	4,561,049	4,634,173	7,797,560	7,982,220	6,989,197	7,836,940	7,775,312

2012 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2007-2012

BY REVENUE TYPE per Fund

	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2010 Actual	2011 DLGF Approved Budget	2012 Submitted
Police Pension							
Financial Institution Tax	29,887	16,248	-	-	-	-	-
Auto/Aircraft Excise Tax	222,629	146,451	-	-	-	-	-
Commercial Vehicle Excise Tax	24,283	14,356	-	-	-	-	-
Assessments	12,078	5,866	2,813	-	2,207	-	-
Cigarette Tax - Pension Relief	4,462,640	4,486,040	4,496,440	8,088,290	7,262,894	8,479,820	8,760,868
Additional Pension Relief - Interest PDIF	104,000	304,000	104,000	-	297,243	-	-
New State Coverage	-	-	3,846,000	-	-	-	-
Auction Proceeds	-	-	-	-	13,916	-	-
Interest on Investments	-	-	-	-	4,763	-	-
Miscellaneous Revenues	-	-	-	-	1,521	-	-
Total Police Pension Fund	4,855,517	4,972,961	8,449,253	8,088,290	7,582,544	8,479,820	8,760,868
Solid Waste Management							
Solid Waste Collection Fees (User Fees)	9,089,502	10,994,616	10,732,404	10,610,448	10,818,181	10,725,684	9,554,826
Promotional Fees	-	-	-	-	50,000	100,000	100,000
Recycle Fees	-	-	-	-	-	133,867	750,194
Interest on Investments	-	-	-	-	7,248	-	-
Miscellaneous Revenues	-	-	-	-	36	-	-
Transfer from other funds	405,000	-	63,396	69,972	-	-	-
Total Solid Waste Management Fund	9,494,502	10,994,616	10,795,800	10,680,420	10,875,465	10,959,551	10,405,020
Motor Vehicle Highway							
Wheel Tax/Surtax	1,894,914	2,305,769	2,091,021	3,936,398	4,276,697	4,275,898	4,104,798
State Fuel Tax	7,422,613	6,575,378	6,647,341	6,927,436	6,797,401	6,881,066	6,540,227
Major Moves	1,543,535	-	-	-	-	-	-
City/Town Services	381,320	411,105	412,000	423,000	445,815	423,000	430,000
Water Cut Restorations	400,000	350,000	-	260,000	273,824	260,000	260,000
City Scale Receipts	9,000	4,800	3,000	3,000	1,825	3,000	3,000
Administrative Reimbursements	-	-	350,000	-	-	-	-
Interest on Investments	-	-	100,000	-	148	-	-
Insurance Reimbursements	-	-	-	-	1,278	-	-
Miscellaneous Revenues	-	-	-	-	41,496	-	-
Transfer from other funds	752,000	766,040	1,566,040	1,566,040	1,582,430	1,166,040	1,566,040
Total Motor Vehicle Highway Fund	12,403,382	10,413,092	11,169,402	13,115,874	13,420,914	13,009,004	12,904,065
Local Road & Street							
State Fuel Tax	2,817,853	2,728,616	2,628,162	2,675,147	2,680,879	2,623,906	2,685,078
Sale of Maps & Publications	300	300	130	300	20	300	300
Traffic Signal Maintenance Fees	108,573	85,338	97,560	93,087	120,653	93,087	93,087
Street Engineering Fees from other funds	-	-	-	-	125,393	-	-
Auction Proceeds	-	-	-	-	-	-	-
Sale of Scrap	11,200	10,200	10,200	10,200	14,419	10,200	10,200
Insurance Reimbursements	50,175	72,000	96,000	72,000	72,570	72,000	72,000
Interest on Investments	-	-	-	-	5,546	-	-
Miscellaneous Revenues	-	-	-	-	(1,257)	-	-
Transfer from other funds	-	-	-	-	-	-	-
Total Local Road & Street Fund	2,988,101	2,896,454	2,832,052	2,850,734	3,018,223	2,799,493	2,860,665
Cumulative Capital							
Cigarette Tax	789,674	877,802	800,275	777,767	732,244	657,726	687,503
Transfer from other funds (Light Lease)	1,400,000	1,350,000	1,415,000	735,000	1,185,000	-	-
Interest	24,000	24,000	12,000	-	2,859	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Cumulative Capital Fund	2,213,674	2,251,802	2,227,275	1,512,767	1,920,103	657,726	687,503

2012 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2007-2012

BY REVENUE TYPE per Fund

	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2010 Actual	2011 DLGF Approved Budget	2012 Submitted
Parking Control							
Parking Meter Collections	175,000	181,000	185,000	200,000	204,001	218,000	173,000
Bagged Meter Collections	1,875	1,950	2,100	2,200	3,375	1,500	2,350
Insurance Reimbursements	-	-	-	-	4,916	-	-
Parking Violations	-	-	-	-	535,316	325,000	271,000
Miscellaneous Revenues	-	-	-	-	20,451	-	-
Transfer from other funds	-	-	-	-	-	-	-
Total Parking Control Fund	176,875	182,950	187,100	202,200	768,059	544,500	446,350
Cable							
Cable Franchise Fees	764,276	796,472	860,000	960,000	1,138,483	988,800	1,148,000
Interest on Investments	-	-	3,000	-	1,489	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Cable Fund	764,276	796,472	863,000	960,000	1,139,972	988,800	1,148,000
Law Enforcement Training							
Licenses & Permits	47,292	87,000	68,758	104,366	90,034	93,572	87,540
State Grants	-	-	-	-	-	-	-
Sale of Maps & Publications	102,708	124,800	161,019	178,886	177,939	177,000	181,800
Classes & Workshops	-	-	2,200	2,200	1,750	-	-
Interest on Investments	-	-	5,500	-	2,537	-	-
Miscellaneous Revenues	-	-	-	-	295	-	-
Total Law Enforcement Training	150,000	211,800	237,477	285,452	272,555	270,572	269,340
TOTAL NON PT SUPPORTED FUNDS	37,607,376	37,354,320	44,558,919	45,677,957	45,987,032	45,546,406	45,257,123
CREDIT							
CREDIT Distribution	18,930,885	21,825,380	23,021,823	23,514,800	23,508,566	18,522,622	17,535,408
Refunds/Overpayments	-	-	-	-	22,144	-	-
Bond Payments	-	-	-	-	-	-	-
Transfer from other funds	-	-	137,000	212,000	6,932,251	286,000	150,000
Miscellaneous	-	-	-	-	-	-	-
Interest	300,000	180,000	734,556	50,000	26,758	20,000	50,000
TOTAL CREDIT FUND	19,230,885	22,005,380	23,893,379	23,776,800	30,489,719	18,828,622	17,735,408
GRAND TOTAL ALL MISCELLANEOUS REVENUES	91,570,504	95,971,135	105,395,257	109,431,565	116,062,002	99,689,584	98,670,226