

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>
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	12,538,136	21,825,380
2009 Estimated	12,421,557	23,021,823
2010 Estimated	14,611,261	23,514,800

*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.

2010 BUDGET PROCESS

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Budget Miscellaneous Revenues for years 2005-2010

BY REVENUE TYPE per Fund

	2005 DLGF Approved Budget	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2008 Actual	2009 DLGF Approved Budget	2010 Submitted
General							
COIT	9,361,044	11,869,112	11,135,907	11,891,932	12,118,136	12,001,557	14,191,261
Financial Institution Tax	377,878	376,443	355,211	407,416	424,183	440,042	389,262
Auto/Aircraft Excise Tax	2,602,463	2,569,515	2,645,963	3,672,222	3,852,585	3,797,459	3,139,454
Commercial Vehicle Excise Tax	277,404	299,701	288,604	359,980	366,328	399,096	424,890
Cable Franchise Fees	1,004,400	1,146,416	1,146,416	1,194,708	1,477,055	1,290,000	1,440,000
Fees	33,000	32,700	33,700	33,700	51,013	33,700	33,500
Economic Development Fees	30,000	-	22,500	24,000	16,760	23,000	15,000
Zoning Fees	106,600	78,700	86,900	55,000	7,461	1,400	1,500
Animal Control Licenses	89,605	99,065	107,420	106,855	126,865	108,150	126,865
Building Permits	150,800	220,000	194,000	147,768	14,948	-	-
Right of Way Permits	303,500	373,000	324,000	316,000	299,155	360,000	300,000
Licenses & Permits	10,015	14,065	13,210	14,850	10,910	13,320	14,060
Federal Grants	331,350	243,660	276,300	-	46,750	-	-
State Grants	4,983	99,299	195,072	4,992	13,507	4,992	4,992
Cigarette Tax	222,691	209,462	215,979	240,083	221,806	217,575	212,573
Alcohol Beverage Gallonage Tax	447,587	443,176	436,458	485,167	492,219	500,172	500,172
Liquor Excise Tax	247,628	106,541	101,339	101,339	134,953	101,339	101,339
Gaming Tax	1,640,328	1,390,328	1,415,742	1,576,985	1,568,805	1,568,805	1,565,000
Payments in Lieu of Taxes	2,476,840	2,986,532	3,450,646	3,444,646	3,444,645	4,247,068	5,954,000
911 Fee	362,360	745,680	745,680	745,680	745,894	745,680	745,680
Sale of Maps & Publications	218,656	57,720	52,401	44,604	50,385	34,524	35,738
City/Town Services	704,870	818,325	752,025	741,025	786,117	750,600	810,000
Weed Cutting	93,000	122,000	122,000	153,000	231,674	110,000	185,000
Animal Control Fees	239,399	235,656	250,449	251,118	285,951	257,708	285,896
Charges for Services	95,000	132,765	55,780	78,780	188,634	194,080	176,100
Insurance Reimbursements	109,350	104,775	97,061	110,000	356,874	111,200	111,200
Sale of Scrap	9,375	13,400	13,400	13,475	8,865	13,700	13,700
CU Services Reimbursements	1,738,100	1,983,250	2,137,896	2,137,890	2,137,890	1,400,340	1,400,340
Barrett Law Reimbursements	80,569	85,953	95,000	100,000	93,121	100,000	100,000
CEDIT Reimbursements	689,894	343,836	417,700	116,000	-	-	-
Violation of Ordinances	200,392	311,650	344,100	338,100	1,176,483	289,400	266,100
Court Receipts	203,574	227,114	240,000	256,000	336,241	280,000	290,800
Parking Meter Receipts	346,000	582,000	535,000	505,000	468,683	510,000	435,000
Auction Proceeds	50,000	63,500	55,600	37,200	75,057	37,200	45,000
Interest on Investments	90,010	225,010	475,000	800,000	48,384	800,000	60,000
Rentals	107,859	109,859	110,316	112,616	113,051	112,616	111,057
Miscellaneous Revenues	33,991	103,366	200,654	111,480	365,390	100,080	76,855
Transfer from other funds	152,782	105,000	95,000	45,000	53,847	45,000	90,000
Total General Fund	25,243,297	28,928,574	29,240,429	30,774,611	32,210,625	30,999,803	33,652,334
Fire							
Financial Institution Tax	281,989	261,998	254,518	253,619	249,548	267,805	222,463
Auto/Aircraft Excise Tax	1,918,082	1,879,294	1,866,496	2,220,403	2,215,586	2,258,800	1,755,367
Commercial Vehicle Excise Tax	207,006	208,322	206,390	221,507	213,680	240,779	241,782
Federal Grants	-	-	42,500	-	-	50,000	-
Sale of Maps & Publications	200,975	1,500	1,600	84	15	84	80
City/Town Services	-	356,850	-	-	-	-	-
Fire Protection Contracts	-	10,433	10,433	11,069	11,401	11,069	11,733
Licenses & Permits	-	46,000	10,800	-	-	-	-
Violation of Ordinances	500	5,500	13,800	2,550	25,954	2,550	13,300
Insurance Reimbursements	-	-	-	-	17,927	-	-
Miscellaneous Revenues	-	3,540	2,600	900	155,982	900	600
Total Fire Fund	2,608,552	2,773,437	2,409,137	2,710,132	2,890,093	2,831,987	2,245,325

2010 BUDGET PROCESS

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Budget Miscellaneous Revenues for years 2005-2010
BY REVENUE TYPE per Fund

	2005 DLGF Approved Budget	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2008 Actual	2009 DLGF Approved Budget	2010 Submitted
Parks & Recreation							
COIT	420,000	420,000	420,000	420,000	420,000	420,000	420,000
Financial Institution Tax	82,477	69,409	75,938	69,537	73,122	73,122	68,459
Auto/Aircraft Excise Tax	560,847	560,847	559,204	621,107	658,408	625,488	547,405
Commercial Vehicle Excise Tax	57,664	55,259	61,698	61,442	63,148	66,306	74,724
Park Service Fees	2,024,450	1,934,950	1,670,850	1,725,000	1,352,327	1,623,950	1,431,950
Charges for Services	2,500	2,500	2,000	2,000	1,124	2,000	2,000
Licenses & Permits	14,000	43,000	42,500	52,500	16,125	23,750	24,000
Interest on Investments	7,500	-	-	-	5,293	-	-
Insurance Reimbursements	-	8,000	10,000	12,000	33,106	12,000	16,000
Rentals	75,000	75,000	75,000	85,000	225,314	89,700	90,000
Refunds	3,000	-	3,000	-	853	3,000	3,000
Contributions	3,000	136,000	90,000	-	86,374	86,000	62,000
Transfer from other funds	-	-	-	-	14,217	-	-
Miscellaneous Revenues	8,000	3,000	-	3,000	31,598	-	-
Total Parks & Recreation Fund	3,258,438	3,307,965	3,010,190	3,051,586	2,981,009	3,025,316	2,739,538
Redevelopment - General							
Financial Institution Tax	3,590	3,061	3,710	2,733	2,846	3,634	3,215
Auto/Aircraft Excise Tax	24,723	20,890	27,637	24,637	25,847	31,360	25,926
Commercial Vehicle Excise Tax	2,635	2,437	3,014	2,415	2,458	3,296	3,509
CEDIT Reimbursements	-	64,164	-	-	-	-	-
Interest on Investments	-	-	-	-	5,112	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Rentals	11,400	11,400	11,400	11,400	10,450	11,400	11,400
Total Redevelopment Fund	42,348	101,952	45,761	41,185	46,713	49,690	44,050
Sanitary Officer's Pension							
Financial Institution Tax	4,322	4,404	2,886	3,037	3,162	3,365	2,976
Auto/Aircraft Excise Tax	29,768	30,062	21,495	27,374	28,144	29,037	24,006
Commercial Vehicle Excise Tax	3,173	3,506	2,345	2,683	2,730	3,052	3,249
Assessments	2,586	3,539	-	-	726	-	-
Interest on Investments	-	-	-	-	2,262	-	-
Total SOP Fund	39,849	41,511	26,726	33,094	37,024	35,454	30,231
Domestic Violence							
Financial Institution Tax	-	75	-	76	79	67	60
Auto/Aircraft Excise Tax	-	510	-	684	718	581	480
Commercial Vehicle Excise Tax	-	59	-	67	68	61	65
Total Domestic Violence Fund	-	644	-	827	865	709	605
TOTAL PROPERTY TAX SUPPORTED FUNDS	31,192,484	35,154,083	34,732,243	36,611,435	38,166,329	36,942,959	38,712,083
Fire Pension							
Financial Institution Tax	21,229	25,539	36,046	18,556	18,257	-	-
Auto/Aircraft Excise Tax	144,400	183,188	264,341	162,451	154,489	-	-
Commercial Vehicle Excise Tax	15,584	20,307	29,230	16,206	15,633	-	-
Assessments	40,568	22,540	16,072	-	806	-	-
Cigarette Tax - Pension Relief	3,314,736	3,388,128	4,119,360	4,140,960	3,689,215	4,150,560	7,982,220
Additional Pension Relief - Interest PDIF	1,493,088	1,275,264	96,000	296,000	449,948	96,000	-
New State Coverage	-	-	-	-	-	3,551,000	-
Interest on Investments	-	-	-	-	19,837	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Fire Pension Fund	5,029,605	4,914,966	4,561,049	4,634,173	4,348,185	7,797,560	7,982,220

2010 BUDGET PROCESS

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Budget Miscellaneous Revenues for years 2005-2010

BY REVENUE TYPE per Fund

	2005 DLGF Approved Budget	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2008 Actual	2009 DLGF Approved Budget	2010 Submitted
Police Pension							
Financial Institution Tax	27,106	32,621	29,887	16,248	16,917	-	-
Auto/Aircraft Excise Tax	186,683	222,661	222,629	146,451	146,101	-	-
Commercial Vehicle Excise Tax	19,899	25,971	24,283	14,356	14,609	-	-
Assessments	65,000	31,089	12,078	5,866	7,198	2,813	-
Cigarette Tax - Pension Relief	3,590,964	3,670,472	4,462,640	4,486,040	4,176,883	4,496,440	8,088,290
Additional Pension Relief - Interest PDIF	1,617,512	1,381,536	104,000	304,000	488,121	104,000	-
New State Coverage	-	-	-	-	-	3,846,000	-
Auction Proceeds	-	-	-	-	2	-	-
Interest on Investments	-	-	-	-	32,415	-	-
Miscellaneous Revenues	-	-	-	-	11,517	-	-
Total Police Pension Fund	5,507,164	5,364,350	4,855,517	4,972,961	4,893,763	8,449,253	8,088,290
Energy & Environmental Services							
Solid Waste Collection Fees (User Fees)	8,145,432	10,062,000	9,089,502	10,994,616	10,756,519	10,732,404	10,610,448
Interest on Investments	-	-	-	-	16,455	-	-
Miscellaneous Revenues	-	-	-	-	114	-	-
Transfer from other funds	-	-	405,000	-	-	63,396	69,972
Total Energy & Environmental Svcs Fund	8,145,432	10,062,000	9,494,502	10,994,616	10,773,088	10,795,800	10,680,420
Motor Vehicle Highway							
Wheel Tax/Surtax	1,853,777	1,930,300	1,894,914	2,305,769	2,294,080	2,091,021	2,581,600
State Fuel Tax	5,845,903	6,367,658	7,422,613	6,575,378	7,012,011	6,647,341	6,927,436
Major Moves	-	-	1,543,535	-	-	-	-
City/Town Services	370,021	446,561	381,320	411,105	474,923	412,000	423,000
Water Cut Restorations	-	-	400,000	350,000	273,965	-	260,000
City Scale Receipts	9,000	9,000	9,000	4,800	2,290	3,000	3,000
Administrative Reimbursements	-	-	-	-	-	350,000	-
Interest on Investments	-	-	-	-	24,321	100,000	-
Insurance Reimbursements	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	92,165	-	-
Transfer from other funds	664,000	664,000	752,000	766,040	766,040	1,566,040	1,566,040
Total Motor Vehicle Highway Fund	8,742,701	9,417,519	12,403,382	10,413,092	10,939,795	11,169,402	11,761,076
Local Road & Street							
State Fuel Tax	2,180,328	2,491,996	2,817,853	2,728,616	2,722,096	2,628,162	2,660,313
Sale of Maps & Publications	565	530	300	300	105	130	300
Traffic Signal Maintenance Fees	118,900	90,839	108,573	85,338	123,709	97,560	93,087
Street Engineering Fees from other funds	2,962,150	-	-	-	747,022	-	-
Auction Proceeds	5,460	6,100	-	-	-	-	-
Sale of Scrap	-	-	11,200	10,200	12,709	10,200	10,200
Insurance Reimbursements	32,400	46,000	50,175	72,000	124,903	96,000	72,000
Interest on Investments	-	-	-	-	52,834	-	-
Miscellaneous Revenues	-	-	-	-	37,861	-	-
Transfer from other funds	-	-	-	-	208,532	-	-
Total Local Road & Street Fund	5,299,803	2,635,465	2,988,101	2,896,454	4,029,771	2,832,052	2,835,900
Cumulative Capital							
Cigarette Tax	829,027	767,291	789,674	877,802	813,290	800,275	777,767
Transfer from other funds (Light Lease)	-	-	1,400,000	1,350,000	1,200,000	1,415,000	735,000
Interest	18	13,000	24,000	24,000	23,033	12,000	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Cumulative Capital Fund	829,045	780,291	2,213,674	2,251,802	2,036,323	2,227,275	1,512,767

2010 BUDGET PROCESS

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Budget Miscellaneous Revenues for years 2005-2010

BY REVENUE TYPE per Fund

	2005 DLGF Approved Budget	2006 DLGF Approved Budget	2007 DLGF Approved Budget	2008 DLGF Approved Budget	2008 Actual	2009 DLGF Approved Budget	2010 Submitted
Parking Control							
Parking Meter Collections	168,000	170,900	175,000	181,000	230,278	185,000	200,000
Bagged Meter Collections	1,200	-	1,875	1,950	2,850	2,100	2,200
Insurance Reimbursements	-	-	-	-	25	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Transfer from other funds	250,000	250,000	-	-	250,000	-	-
Total Parking Control Fund	419,200	420,900	176,875	182,950	483,153	187,100	202,200
Cable							
Cable Franchise Fees	669,600	764,276	764,276	796,472	984,703	860,000	960,000
Interest on Investments	-	-	-	-	4,296	3,000	-
Miscellaneous Revenues	50,000	-	-	-	-	-	-
Total Cable Fund	719,600	764,276	764,276	796,472	988,999	863,000	960,000
Law Enforcement Training							
Licenses & Permits	24,090	24,090	47,292	87,000	93,624	68,758	104,366
State Grants	33,151	33,151	-	-	-	-	-
Sale of Maps & Publications	87,500	87,500	102,708	124,800	219,994	161,019	178,886
Classes & Workshops	5,259	5,259	-	-	8,210	2,200	2,200
Interest on Investments	-	-	-	-	8,342	5,500	-
Miscellaneous Revenues	-	-	-	-	15	-	-
Total Law Enforcement Training	150,000	150,000	150,000	211,800	330,185	237,477	285,452
TOTAL NON PT SUPPORTED FUNDS	34,842,550	34,509,767	37,607,376	37,354,320	38,823,262	44,558,919	44,308,325
CEDIT							
CEDIT Distribution	16,206,853	18,559,384	18,930,885	21,825,380	21,825,380	23,021,823	23,514,800
Interest	187,594	157,000	300,000	180,000	40,491	72,000	50,000
TOTAL CEDIT FUND	16,394,447	18,716,384	19,230,885	22,005,380	21,865,871	23,093,823	23,564,800
GRAND TOTAL ALL MISCELLANEOUS REVENUE:	82,429,481	88,380,234	91,570,504	95,971,135	98,855,462	104,595,701	106,585,208