

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.

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 Certified	10,555,857	18,522,623
Additional 2011	1,811,269	2,246,981
2012 Estimated	10,828,844	17,535,408
Additional 2012 Est	1,842,230	2,646,234
2013 Estimated	14,171,041	21,586,815

2013 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2008-2013

BY REVENUE TYPE per Fund

	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2011 DLGF Approved Budget	2011 Actual	2012 DLGF Approved Budget	2013 Submitted
General							
COIT	11,891,932	12,001,557	14,631,131	5,054,310	11,383,349	10,408,844	13,751,040
Financial Institution Tax	407,416	440,042	408,868	396,122	400,163	400,125	329,114
Auto/Aircraft Excise Tax	3,672,222	3,797,459	3,678,309	3,445,977	3,937,652	3,543,578	3,422,115
Commercial Vehicle Excise Tax	359,980	399,096	324,476	348,643	345,632	345,597	293,856
Cable Franchise Fees	1,194,708	1,290,000	1,440,000	1,483,200	1,643,280	1,722,000	1,600,800
Fees	33,700	33,700	33,500	34,800	36,411	34,800	34,800
Economic Development Fees	24,000	23,000	15,000	10,000	15,776	10,000	11,000
Zoning Fees	55,000	1,400	1,500	2,000	-	1,600	-
Animal Control Licenses	106,855	108,150	126,865	118,600	125,450	117,780	125,090
Building Permits	147,768	-	-	-	-	-	-
Right of Way Permits	316,000	360,000	300,000	300,000	275,686	270,000	270,000
Licenses & Permits	14,850	13,320	14,060	14,100	19,513	10,420	8,050
State Grants	4,992	4,992	4,992	2,496	6,208	2,496	2,496
Cigarette Tax	240,083	217,575	212,573	180,062	195,869	185,194	177,584
Alcohol Beverage Gallonage Tax	485,167	500,172	500,172	500,172	502,918	468,521	492,161
Liquor Excise Tax	101,339	101,339	101,339	101,339	141,107	137,063	141,106
Gaming Tax	1,576,985	1,568,805	1,565,000	1,565,000	1,565,047	1,502,845	1,502,845
Payments in Lieu of Taxes (PILOT)	3,444,646	4,247,068	5,954,000	6,785,646	6,785,646	7,046,702	7,363,436
911 Fee	745,680	745,680	745,680	745,680	745,680	-	-
Sale of Maps & Publications	44,604	34,524	35,738	35,839	48,428	33,462	33,438
City/Town Services	741,025	750,600	810,000	810,000	589,103	719,400	797,900
Weed Cutting	153,000	110,000	185,000	155,000	214,798	155,000	185,000
Animal Control Fees	251,118	257,708	285,896	275,491	260,938	264,063	246,366
Charges for Services	78,780	194,080	176,100	178,500	223,243	141,150	148,500
Insurance Reimbursements	110,000	111,200	111,200	111,200	246,331	111,200	115,200
Sale of Scrap	13,475	13,700	13,700	13,700	11,662	13,700	15,500
CU Services Reimbursements	2,137,890	1,400,340	1,400,340	1,400,340	1,400,340	1,400,340	1,547,316
Barrett Law Reimbursements	100,000	100,000	100,000	50,000	-	-	-
CEDIT Reimbursements	116,000	-	-	-	-	-	-
Violation of Ordinances	338,100	289,400	225,800	266,600	162,393	264,700	181,700
Court Receipts	256,000	280,000	280,000	244,800	120,301	148,800	234,000
Parking Meter Receipts	505,000	510,000	435,000	-	-	-	-
Auction Proceeds	37,200	37,200	45,000	45,000	-	63,000	-
Interest on Investments	800,000	800,000	60,000	42,000	5,051	16,800	42,000
Rentals	112,616	112,616	111,057	111,016	96,168	108,616	233,680
Miscellaneous Revenues	111,480	100,080	127,955	99,480	496,164	388,239	230,836
Transfer from other funds	45,000	45,000	90,000	92,700	400,436	75,000	67,000
Total General Fund	30,774,611	30,999,803	34,550,251	25,019,813	32,400,743	30,111,035	33,603,929
Fire							
COIT	-	-	-	4,000,000	3,999,996	-	-
Financial Institution Tax	253,619	267,805	234,172	226,856	229,877	229,876	243,256
Auto/Aircraft Excise Tax	2,220,403	2,258,800	2,068,180	1,943,804	2,235,772	2,012,939	2,495,008
Commercial Vehicle Excise Tax	221,507	240,779	185,040	193,782	198,551	198,550	217,196
Federal Grants	-	50,000	-	-	-	-	-
Sale of Maps & Publications	84	84	80	80	-	80	80
Fire Protection Contracts	11,069	11,069	11,733	11,733	10,384	4,277	4,277
Violation of Ordinances	2,550	2,550	13,300	5,000	7,998	6,100	6,100
Insurance Reimbursements	-	-	-	-	12,280	-	-
Sale of Scrap	-	-	-	-	2,174	-	-
Miscellaneous Revenues	900	900	600	600	30,491	50	50
Total Fire Fund	2,710,132	2,831,987	2,513,105	6,381,855	6,727,523	2,451,872	2,965,967

2013 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2008-2013

BY REVENUE TYPE per Fund

	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2011 DLGF Approved Budget	2011 Actual	2012 DLGF Approved Budget	2013 Submitted
Parks & Recreation							
COIT	420,000	420,000	420,000	1,420,000	1,552,682	420,000	420,000
Financial Institution Tax	69,537	73,122	72,062	72,532	73,598	73,596	76,872
Auto/Aircraft Excise Tax	621,107	625,488	643,350	626,300	718,886	646,997	793,053
Commercial Vehicle Excise Tax	61,442	66,306	57,188	62,120	63,568	63,568	68,637
Park Service Fees	1,725,000	1,623,950	1,431,950	1,441,450	1,340,205	1,466,450	1,376,200
Charges for Services	2,000	2,000	2,000	2,000	-	2,000	-
Licenses & Permits	52,500	23,750	24,000	24,500	16,632	24,600	24,875
Interest on Investments	-	-	-	-	557	-	-
Insurance Reimbursements	12,000	12,000	16,000	20,000	39,597	20,000	20,000
Rentals	85,000	89,700	90,000	90,000	55,795	75,000	25,000
Refunds	-	3,000	3,000	3,000	2,561	3,000	3,000
Contributions	-	86,000	62,000	62,000	69,177	66,000	68,000
Transfer from other funds	-	-	-	-	10,000	-	-
Miscellaneous Revenues	3,000	-	-	-	-	-	-
Total Parks & Recreation Fund	3,051,586	3,025,316	2,821,550	3,823,902	3,943,258	2,861,211	2,875,637
Redevelopment - General							
Financial Institution Tax	2,733	3,634	3,790	3,801	3,840	4,142	3,407
Auto/Aircraft Excise Tax	24,637	31,360	34,093	33,063	37,780	36,680	35,422
Commercial Vehicle Excise Tax	2,415	3,296	3,007	3,345	3,316	3,577	3,042
Interest on Investments	-	-	-	-	357	-	-
Rentals	11,400	11,400	11,400	11,400	11,400	11,400	11,400
Total Redevelopment Fund	41,185	49,690	52,290	51,609	56,693	55,799	53,271
Sanitary Officer's Pension							
Financial Institution Tax	3,037	3,365	3,612	3,479	3,515	3,241	2,666
Auto/Aircraft Excise Tax	27,374	29,037	32,495	30,269	35,594	28,706	27,722
Commercial Vehicle Excise Tax	2,683	3,052	2,866	3,062	3,036	2,800	2,380
Interest on Investments	-	-	-	-	219	-	-
Total SOP Fund	33,094	35,454	38,973	36,810	42,364	34,747	32,768
Domestic Violence							
Financial Institution Tax	76	67	59	54	54	60	49
Auto/Aircraft Excise Tax	684	581	533	466	532	532	513
Commercial Vehicle Excise Tax	67	61	47	47	47	52	44
Total Domestic Violence Fund	827	709	639	567	633	644	606
TOTAL PROPERTY TAX SUPPORTED FUNDS	36,611,435	36,942,959	39,976,808	35,314,556	43,171,214	35,515,308	39,532,178
Fire Pension							
Financial Institution Tax	18,556	-	-	-	-	-	-
Auto/Aircraft Excise Tax	162,451	-	-	-	-	-	-
Commercial Vehicle Excise Tax	16,206	-	-	-	-	-	-
Cigarette Tax - Pension Relief	4,140,960	4,150,560	7,982,220	7,836,940	7,429,758	7,775,312	7,735,790
Additional Pension Relief - Interest PDIF	296,000	96,000	-	-	-	-	-
New State Coverage	-	3,551,000	-	-	-	-	-
Interest on Investments	-	-	-	-	1,881	-	-
Miscellaneous Revenues	-	-	-	-	324	-	-
Total Fire Pension Fund	4,634,173	7,797,560	7,982,220	7,836,940	7,431,963	7,775,312	7,735,790

2013 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2008-2013

BY REVENUE TYPE per Fund

	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2011 DLGF Approved Budget	2011 Actual	2012 DLGF Approved Budget	2013 Submitted
Police Pension							
Financial Institution Tax	16,248	-	-	-	-	-	-
Auto/Aircraft Excise Tax	146,451	-	-	-	-	-	-
Commercial Vehicle Excise Tax	14,356	-	-	-	-	-	-
Assessments	5,866	2,813	-	-	528	-	-
Cigarette Tax - Pension Relief	4,486,040	4,496,440	8,088,290	8,479,820	8,372,884	8,760,868	8,972,180
Additional Pension Relief - Interest PDIF	304,000	104,000	-	-	-	-	-
New State Coverage	-	3,846,000	-	-	-	-	-
Interest on Investments	-	-	-	-	3,428	-	-
Miscellaneous Revenues	-	-	-	-	14,194	-	-
Total Police Pension Fund	4,972,961	8,449,253	8,088,290	8,479,820	8,391,034	8,760,868	8,972,180
Solid Waste Management							
Solid Waste Collection Fees (User Fees)	10,994,616	10,732,404	10,610,448	10,725,684	10,360,555	9,554,826	9,622,024
Promotional Fees	-	-	-	100,000	100,000	100,000	100,000
Recycle Fees	-	-	-	133,867	233,354	750,194	810,000
Interest on Investments	-	-	-	-	5,337	-	-
Miscellaneous Revenues	-	-	-	-	194,656	-	-
Transfer from other funds	-	63,396	69,972	-	-	-	-
Total Solid Waste Management Fund	10,994,616	10,795,800	10,680,420	10,959,551	10,893,902	10,405,020	10,532,024
Motor Vehicle Highway							
Wheel Tax/Surtax	2,305,769	2,091,021	3,936,398	4,275,898	4,360,312	4,104,798	4,244,825
State Fuel Tax	6,575,378	6,647,341	6,927,436	6,881,066	6,863,673	6,540,227	6,952,542
City/Town Services	411,105	412,000	423,000	423,000	439,006	430,000	232,000
Water Cut Restorations	350,000	-	260,000	260,000	271,992	260,000	140,000
City Scale Receipts	4,800	3,000	3,000	3,000	2,195	3,000	3,000
Administrative Reimbursements	-	350,000	-	-	-	-	-
Interest on Investments	-	100,000	-	-	100	-	-
Insurance Reimbursements	-	-	-	-	2,863	-	-
Miscellaneous Revenues	-	-	-	-	75,689	-	-
Transfer from other funds	766,040	1,566,040	1,566,040	1,166,040	1,816,040	1,566,040	1,166,040
Total Motor Vehicle Highway Fund	10,413,092	11,169,402	13,115,874	13,009,004	13,831,870	12,904,065	12,738,407
Local Road & Street							
State Fuel Tax	2,728,616	2,628,162	2,675,147	2,623,906	2,612,469	2,685,078	2,681,451
Sale of Maps & Publications	300	130	300	300	20	300	90
Traffic Signal Maintenance Fees	85,338	97,560	93,087	93,087	157,370	93,087	127,371
Street Engineering Fees from other funds	-	-	-	-	22,644	-	-
Sale of Scrap	10,200	10,200	10,200	10,200	9,628	10,200	6,056
Insurance Reimbursements	72,000	96,000	72,000	72,000	105,764	72,000	72,179
Interest on Investments	-	-	-	-	5,052	-	1,746
Miscellaneous Revenues	-	-	-	-	10,082	-	-
Total Local Road & Street Fund	2,896,454	2,832,052	2,850,734	2,799,493	2,923,029	2,860,665	2,888,893
Cumulative Capital							
Cigarette Tax	877,802	800,275	777,767	657,726	718,187	687,503	649,449
Transfer from other funds (Light Lease)	1,350,000	1,415,000	735,000	-	-	-	-
Interest	24,000	12,000	-	-	970	-	-
Miscellaneous Revenues	-	-	-	-	500	-	-
Total Cumulative Capital Fund	2,251,802	2,227,275	1,512,767	657,726	719,657	687,503	649,449

2013 BUDGET PROCESS

Budget Miscellaneous Revenues for years 2008-2013

BY REVENUE TYPE per Fund

	2008 DLGF Approved Budget	2009 DLGF Approved Budget	2010 DLGF Approved Budget	2011 DLGF Approved Budget	2011 Actual	2012 DLGF Approved Budget	2013 Submitted
Parking Control							
Parking Meter Collections	181,000	185,000	200,000	218,000	208,467	173,000	364,000
Bagged Meter Collections	1,950	2,100	2,200	1,500	3,568	2,350	4,400
Insurance Reimbursements	-	-	-	-	1,460	-	-
Parking Violations	-	-	-	325,000	135,648	271,000	486,000
Transfer from other funds	-	-	-	-	80,000	-	-
Total Parking Control Fund	182,950	187,100	202,200	544,500	429,143	446,350	854,400
Cable							
Cable Franchise Fees	796,472	860,000	960,000	988,800	1,095,520	1,148,000	1,067,200
Interest on Investments	-	3,000	-	-	965	-	-
Total Cable Fund	796,472	863,000	960,000	988,800	1,096,485	1,148,000	1,067,200
Law Enforcement Training							
Licenses & Permits	87,000	68,758	104,366	93,572	80,700	87,540	61,140
Sale of Maps & Publications	124,800	161,019	178,886	177,000	208,199	181,800	156,600
Classes & Workshops	-	2,200	2,200	-	3,675	-	-
Interest on Investments	-	5,500	-	-	2,294	-	-
Miscellaneous Revenues	-	-	-	-	1,695	-	-
Total Law Enforcement Training	211,800	237,477	285,452	270,572	296,563	269,340	217,740
TOTAL NON PT SUPPORTED FUNDS	37,354,320	44,558,919	45,677,957	45,546,406	46,013,646	45,257,123	45,656,083
CEDIT							
CEDIT Distribution	21,825,380	23,021,823	23,514,800	18,522,622	28,362,547	17,535,408	21,586,815
Refunds/Overpayments	-	-	-	-	4,500	-	-
Transfer from other funds	-	137,000	212,000	286,000	276,132	150,000	150,000
Miscellaneous	-	-	-	-	35,472	-	-
Interest	180,000	734,556	50,000	20,000	14,936	50,000	6,000
TOTAL CREDIT FUND	22,005,380	23,893,379	23,776,800	18,828,622	28,693,587	17,735,408	21,742,815
GRAND TOTAL ALL MISCELLANEOUS REVENUES	95,971,135	105,395,257	109,431,565	99,689,584	117,878,447	98,507,839	106,931,076