

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
 Contribution-CFA Revenue Fund

**Fund/Account Number:**

436 6950 470

**Legal Authority:**

Bond Requirement  
 F.S. 166.111

**Fund/Department/Program:**

1976 Guaranteed Entitlement  
 Sinking Fund  
 Economic Development  
 953 Special 1976 Guaranteed  
 Entitlement Sinking Fund

**General Information**

- \* **Description:** On October 1, 1976, the City issued \$2,800,000 of guaranteed entitlement bonds, the proceeds of which were used to refinance construction loans made for the benefit of the Civic Facilities Authority for Expansion of the Citrus Bowl. The CFA is liable to the City for all amounts paid for principal and interest.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Contribution-CFA Revenue Fund	\$200,134	\$201,586	\$202,464	\$202,776	\$202,424

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:  
Debt Service-Asbury Park

**Fund/Account Number:**

441 5354 375

**Legal Authority:**

Amendment to Intergovernmental  
Agreement between the City of Winter Park, FL  
And the City of Orlando, FL dated 12/3/84  
F.S. 163.01

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
975 Non-departmental  
Revenue

**General Information**

- \* **Description:** To recoup Winter Park’s share of 1984A Bond Expense for expansion to the McLeod Rd. Wastewater Treatment Plant. Recoupment is based on committed flow from the “Asbury Park Sewer System.” Sewer System Revenue based on 1984A Debt Service Requirements.
- \* **Fee Schedule:** Revenues are based on Winter Park’s prorated share of annual debt service requirements.
- \* **Method and Frequency:** Method used to compute Debt Service is specified as a formula contained in Agreement. Payments are to be made annually on the 1<sup>st</sup> of October.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Debt Service-Asbury Park	\$450,221	\$225,340	\$225,474	\$225,340	\$226,000

**REVENUE MANUAL**

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**Revenue Description:**

Fines and Forfeitures:  
Fines-Pretreatment Violation

**Fund/Account Number:**

441 5530 100

**Legal Authority:**

F.S. 367.081  
City Code, Chapter 30.11

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
341 Wastewater Administration

**General Information**

- \* **Description:** Penalties required for violation resulting from the introduction of pollutants into the municipal wastewater system which will interfere with the operation of the system or contaminate the resulting sludge.
- \* **Fee Schedule:** Violations are subject to a penalty of up to \$1,250 per day for each day in violation with the Industrial Waste Pretreatment Program. The surcharge in dollars shall be computed by multiplying the difference in the concentration in milligrams per liter (mg/l) above the defined limits for each applicable constituent times the metered potable water consumption or metered sewer flow during the billing period in millions of gallons (MG) times the respective treatment surcharge factor in dollars (\$) per pound.
- \* **Method and Frequency:** The sample results collected from waste streams into the City's sanitary sewer system determines the amount of fines. The user is notified in writing of the violation and given the opportunity to stop violations within a stated time. If the violation is not corrected, the fine is assessed.
- \* **Comments:** Additional costs or damages found by the City may be passed on to the violator.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Fines-Pretreatment Violation	\$53,293	\$113,377	\$ 33,850	\$100,000	\$ 30,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Service Charge-City Commercial

**Fund/Account Number:**

441 5550 145

**Legal Authority:**

City Code Chapter 30.12

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

- \* **Description:** Charges assessed to Turkey Lake Park for the services of the Municipal Sanitary Sewer System.
- \* **Fee Schedule:** Service charge is \$1.90 per 1,000 gallons treated, plus capacity charge is 12 month moving average of water usage divided by 7,000 gallons, times 10.00.
- \* **Method and Frequency:** Turkey Lake Park is billed monthly through intracity invoicing.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Service Charge City Commercial	\$4,864	\$5,420	\$6,106	\$8,491	\$4,157

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Commodity Charge  
 Calvary Housing, Inc.

**Fund/Account Number:**

441 5550 150

**Legal Authority:**

Sewage Treatment Plant Capacity  
 Allocation Agreement  
 City Code, Chapter 30.12  
 City of Orlando/Orange County  
 Wastewater Territorial Agreement

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

- \* **Description:** Interlocal agreements between the various county customers in an unincorporated area to use the McLeod Road sewer treatment plant (Conserv II). The charge is assessed to recover the operating and maintenance costs for this system.
- \* **Fee Schedule:** Commodity charge is \$1.90 per 1,000 gallons of metered water. (A 14 percent reduction from the previous year).
- \* **Method and Frequency:** Agency is billed monthly by the Wastewater Engineering/Maintenance Section.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Commodity Charge Calvary Housing, Inc.	\$18,176	\$17,339	\$18,183	\$19,986	\$11,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Service Charge-Industrial Surcharge

**Fund/Account Number:**

441 5550 155

**Legal Authority:**

City Code Chapter 30.13  
 Orlando City Council  
 Item 5A-25, September 17, 1990

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

- \* **Description:** Sewer charges by contractual agreements to serve major institutional, commercial or industrial establishments. Charges based on above standard industrial discharges and abnormally high strength waste. Fees for sampling and laboratory analysis are also assessed.
- \* **Fee Schedule:**  
 Surcharge is \$1.40 per 1,000 gallons of flow.  
  
 Sampling and lab fees vary. Refer to City Code 30.13e(3).
- \* **Method and Frequency:** Users are billed quarterly by the Wastewater Engineering/Maintenance Section.
- \* **Comments:** A reduction credit may be allowed for low strength wastes. Charges for sampling and laboratory analyses may be assessed daily so long as such tests indicate unacceptable wastes detrimental to the system or treatment process.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Service Charge					
Industrial Surcharge	\$ 890,632	\$ 1,091,460	\$ 758,186	\$ 1,346,660	\$ 940,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Service Charge-Orange County

**Fund/Account Number:**

441 5550 160

**Legal Authority:**

Pine Hill Agreement: 10/6/72  
Lake Lawne Agreement: 9/10/73  
Capacity Allocation Agreement: 2/5/82

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
341 Wastewater Administration

**General Information**

- \* **Description:** Provisions in three interlocal agreements allow the City to recover a portion of the capital costs incurred for improvements at Conserv II Joint Facility from Orange County, Pine Hills and Lake Lawne.
- \* **Fee Schedule:** Wholesale rate of \$2.25 per 1,000 gallons used.
- \* **Method and Frequency:** Agencies are billed monthly by the Wastewater Engineering/Maintenance Section.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Service Charge-Orange County	\$865,316	\$ 19,728	\$806,876	\$400,000	\$850,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Service Charge-Asbury Park/WP

**Fund/Account Number:**

441 5550 165

**Legal Authority:**

Amendment to Intergovernmental  
 Agreement between City of Winter Park  
 And City of Orlando: 12/3/84

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

- \* **Description:** Interlocal agreement between the City of Winter Park and the City of Orlando allows for the treatment and disposal of wastewater flows from the Winter Park Asbury Park sewer system.
- \* **Fee Schedule:** Wholesale rate \$1.40 per 1,000 gallons used.
- \* **Method and Frequency:** Agency is billed monthly by the Wastewater Engineering.Maintenance Section.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Service Charge- Asbury Park/WP	\$269,723	\$249,857	\$215,397	\$289,845	\$270,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:

Fees- Casselberry  
 Fees-Seminole County  
 Fees-Maitland  
 Fees-Winter Park

**Fund/Account Number:**

441 5550 170  
 441 5550 175  
 441 5550 180  
 441 5550 185

**Legal Authority:**

Interlocal Agreements  
 Orlando City Council  
 Item 4DD, September 9, 1991

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

\* **Description:** Provisions in interlocal agreements between the City of Orlando and the cities of Winter Park, Maitland and Casselberry, and Seminole and Orange Counties provide for the acceptance, treatment and disposal for wastewater at the City's Iron Bridge and/or Conserv II facilities. These cities and Seminole County are known as our Northerly Entities Partners.

\* **Fee Schedule:**

Wholesale rates per 1,000 gallons:  
 Iron Bridge (except Orange County) \$1.13  
 Conserv II-Orange County 2.25  
 Conserv II-Winter Park 1.40

\* **Method and Frequency:** Agencies are billed electronically each month by the Wastewater Engineering/Maintenance Section.

**Revenue Collection History and Current Budget:**

	Actual 1999/2000	Actual 2000/2001	Actual 2001/2002	Revised 2002/2003	Budget 2003/2004
Fees-Casselberry	\$ 880,707	\$ 825,654	\$ 905,056	\$1,057,058	\$1,028,000
Fees-Seminole County	1,142,799	1,187,465	1,474,429	1,361,476	1,677,000
Fee-Maitland	319,159	301,697	326,491	339,257	330,000
Fees-Winter Park	1,897,879	1,641,157	1,815,848	2,030,140	2,100,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:

Fees-Sewer Disconnect  
Fees-Connection

**Fund/Account Number:**

441 5575 110  
441 5575 125

**Legal Authority:**

City Code, Chapter 30.18(2)

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
975 Non-departmental  
Wastewater

**General Information**

- \* **Description:** For services rendered by City forces when locating, inspecting or disconnecting the user's physical hookup to the city's sanitary sewer collection system.
- \* **Fee Schedule:**  
Per connection or disconnection \$125.00
- \* **Method and Frequency:** Disconnection fee is paid by applicant upon request for disconnect service. Connection fee is paid by the applicant prior to issuance of the sewer connection permit.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Fees-Sewer Disconnect	\$11,994	\$13,946	\$11,007	\$14,202	\$21,380
Fees-Connection	54,375	20,675	1,000	0	1,500

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Fees-Sewage Construction

**Fund/Account Number:**

441 5575 115

**Legal Authority:**

City Code, Chapter 30.18(1)

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
975 Non-departmental  
Wastewater

**General Information**

- \* **Description:** Construction cost of additional sewer connection paid by an applicant requesting more than one connection to the public sewer or a connection at a location other than that provided by an existing sewer stub to the property.
- \* **Fee Schedule:** Actual installation cost for each building sewer stub.
- \* **Method and Frequency:** Paid prior to the connection to the City's system, at the time of the applicant's request.
- \* **Comments:** Applicable sewer connection charge must also be paid.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Fees-Sewage Construction	\$142,469	\$ 49,928	\$103,422	\$ 79,664	\$140,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Fees-Sewer Permit

**Fund/Account Number:**

441 5575 120

**Legal Authority:**

City Code, Chapter 30.07(2)

**Fund/Department/Program:**

Wastewater Revenue  
Pubic Works  
975 Non-departmental  
Wastewater

**General Information**

- \* **Description:** Fee for obtaining a written permit allowing a new or modified residential connection or a new or modified service to establishments producing commercial and/or industrial wastes.
  
- \* **Fee Schedule:**

Residential building	\$10.00
Commercial and/or industrial building	20.00
  
- \* **Method and Frequency:** Fee shall be paid to the City at the time the application is filed.
  
- \* **Special Requirements:** Permit application must include plans, specifications, etc. of modification for review by City staff.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Fees-Sewer Permit	\$25,061	\$27,127	\$37,450	\$50,000	\$33,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:

Commodity Charge-Single City  
 Commodity Charge-Non City  
 Commodity Charge-Commercial  
 Commodity Charge-City Multiple

**Fund/Account Number:**

441 5575 170  
 441 5575 175  
 441 5575 180  
 441 5575 185

**Legal Authority:**

City Code Chapter 30.12

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

- \* **Description:** Charges assessed for the use of services and facilities of the municipal sanitary sewer system by each dwelling, business, church, hospital or other type of building or activity producing sewage or waste.
- \* **Fee Schedule:** Charge varies with user/availability classifications per Chapter 30.12 of the City Code.
- \* **Method and Frequency:** Commodity charge assessments are included in Orlando Utility Commissions (OUC) monthly billings. OUC remits amount billed to the City of Orlando each month after adjustments for uncollectible accounts and recoveries have been factored in.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Commodity Charge					
Single City	\$5,655,408	\$5,592,374	\$5,369,009	\$5,737,532	\$5,400,000
Non City	510,025	429,394	389,230	506,440	402,658
Commercial	8,840,632	8,377,785	7,948,217	9,152,904	8,190,000
City Multiple	5,521,802	5,525,032	5,394,432	5,859,027	5,400,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Capacity Charge-Debt Service

**Fund/Account Number:**

441 5575 190

**Legal Authority:**

Sewage Treatment Plant Capacity  
Allocation Agreement: 5/14/84

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
975 Non-departmental WW  
341 Wastewater Administration

**General Information**

\* **Description:** Interlocal agreement between Calvary Housing, Inc. and the City allows monthly charges to recover capital cost associated with improving/upgrading the Conserv II Treatment Plant. Charges are allocated 57 percent – Debt Service and 43 percent-Capital.

\* **Fee Schedule:**

ERC\* x \$14.25 x 55% = Debt Service  
ERC\* x \$14.25 x 45% = Capital

\*Equivalent Residential Connections – Total gallons usage divided by 7,000.

\* **Method and Frequency:** Agency is billed monthly by the Wastewater Engineering/Maintenance Section.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Capacity Charge-Debt Service	\$5,755,036	\$5,146,874	\$4,228,353	\$4,340,321	\$4,100,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
 Interest-Investments  
 Interest-Sweeps Pooled Cash Investments  
 Interest-Sweeps Trustee Investments

**Fund/Account Number:**

441 5711 350  
 441 5711 359  
 441 5711 361

**Legal Authority:**

F.S. 166.261  
 City Code, Sec. 2.09

**Fund/Department/Program:**

Wastewater Revenue Fund  
 Public Works  
 975 Non-departmental  
 Wastewater

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds which comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** Investment of funds are for time periods, amounts and in security types developed by the Chief Financial Director and are subject to approval by the City Council. For a complete listing of permitted investments see F.S. 166.261, and City Code, Sec. 2.09.

**Revenue Collection History and Current Budget:**

	Actual <u>1999/2000</u>	Actual <u>2000/2001</u>	Actual <u>2001/2002</u>	Revised <u>2002/2003</u>	Budget <u>2003/2004</u>
Interest-Investments	\$1,799,060	\$2,456,197	\$1,211,829	\$2,000,000	\$ 569,414
Interest-Sweeps Pooled Cash Investments	91,767	110,115	74,053	88,390	4,000
Interest-Sweeps Trust Inv.	290,710	305,620	105,914	276,191	78,200

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Other Revenue

**Fund/Account Number:**

441 5760 300

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
975 Non-departmental  
Wastewater Revenue

**General Information**

- \* **Description:** Commissions received from Orange County National Golf Course in accordance with lease agreement for rounds of golf played at the facility, reimbursement for repair work caused by contractor damage, payment for wastewater facilities constructed at the request of business or homeowners, and reimbursement by Orange County for Conserv II joint facilities costs.
- \* **Method and Frequency:** Deposits are made as funds are collected.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Other Revenue	\$ 47,603	\$ 60,180	\$ 26,534	\$440,206	\$ 33,917

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:

Contribution-Wastewater Revenue Fund	447 6950 441
Contribution-Impact Fee Reserve Fund	447 6950 466
Contribution-Wastewater Revenue Fund	448 6950 441
Contribution-Impact Fee Reserve Fund	448 6950 466
Contribution-Wastewater Revenue Fund	464 6950 441
Contribution-Impact Fee Reserve Fund	464 6950 466

**Fund/Account Number:**

**Legal Authority:**

Bond Requirement  
F.S. 166.111

**Fund/Department/Program:**

Wastewater Revenue Bonds  
Public Works  
939 Special WW Construction  
938 1986A WW Revenue Bonds  
948 1991A Refunding WW  
Revenue Bonds  
931 1993A WW Sys Refunding  
932 1993B WW Refunding  
933 1997 A&B WW Rev. Bonds  
934 1997 Debt Service WW  
Revenue Bonds

**General Information**

\* **Description:** Contribution from the Wastewater Revenue Fund and from the Wastewater Impact Fee Reserve Fund to make principal and interest payments on bonds used to finance additions, extensions and improvements to the City's wastewater collection and treatment system.

\* **Method and Frequency:** Transfer between funds is made on a quarterly basis.

**Revenue Collection History and Current Budget:**

	Actual 1999/2000	Actual 2000/2001	Actual 2001/2002	Revised 2002/2003	Budget 2003/2004
97 A&B WW Revenue Fund	\$ 892,956	\$ 791,992	\$ 584,406	\$ 982,092	\$ 921,098
97 A&B Impact Fee Reserve	2,270,020	2,026,481	1,495,326	2,512,897	2,356,831
97 WW Revenue Fund	1,061,846	1,059,301	1,061,004	1,058,243	1,089,025
97 Impact Fee Reserve	2,716,964	2,710,452	2,714,811	2,707,745	2,786,510
93B WW Revenue Fund	1,128,911	1,126,410	1,127,770	1,127,067	1,163,580
93B Impact Fee Reserve	2,888,565	2,882,165	2,885,645	2,883,848	2,9977,275

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
Capacity Charge-Capital

**Fund/Account Number:**

455 5575 195

**Legal Authority:**

City Code Chapter 30.12

**Fund/Department/Program:**

Wastewater  
General Construction Fund  
Public Works  
374 Special Sewer General  
Construction

**General Information**

- \* **Description:** Charges are assessed for the use of services and facilities of the municipal sanitary sewer system by each dwelling, business, church, hospital or other type of building or activity producing sewage or waste. The City allows monthly charges to recover capital costs associated with improving/upgrading the municipal sanitary sewer system. Charges are allowed 66 percent-Debt Service and 34 percent-Capital. Revenue collected in this account is from the established base of customers from 1983 and is used only for improvements of the sewer system.
- \* **Fee Schedule:**

Rates for customers within the City Limits – per ERC	\$ 9.50
Rates for customers outside the City Limits – per ERC	14.25
- \* **Method and Frequency:** Capacity charge assessments are included in Orlando Utility Commissions (OUC) monthly billings. OUC remits amount billed to the City of Orlando each month after adjustments for uncollectible accounts and recoveries have been factored in.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Capacity Charge-Capital	\$2,964,718	\$3,573,000	\$4,488,499	\$2,950,000	\$2,950,000

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
New Capacity-Capital

**Fund/Account Number:**

455 5575 205

**Legal Authority:**

City Code Chapter 30.12

**Fund/Department/Program:**

Wastewater  
General Construction Fund  
Public Works  
374 Special Sewer General  
Construction

**General Information**

- \* **Description:** Charges are assessed for the use of services and facilities of the municipal sanitary sewer system by each dwelling, business, church, hospital or other type of building or activity producing sewage or waste. The City allows monthly charges to recover capital costs associated with improving/upgrading the municipal sanitary sewer system. Charges are allocated 66 percent – Dept Service and 34 percent – Capital. Revenue collected in this account is from any new customers after the established base of customers from 1983 and is used only for expansion of the sewer system.
- \* **Fee Schedule:**

Rates for customers within the City Limits – per ERC	\$ 9.50
Rates for customers outside the City Limits – per ERC	14.25
- \* **Method and Frequency:** Capacity charge assessments are included in Orlando Utility omissions (OUC) monthly billings. OUC remits amount billed to the City of Orlando each month after adjustments for uncollectible accounts and recoveries have been factored in.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
New Capacity-Capital	\$2,371,771	\$2,836,810	\$3,441,159	\$2,100,000	\$2,100,000

**REVENUE MANUAL** \_\_\_\_\_

**Revenue Description:**

Non-Operating Revenues:  
Contribution-Wastewater Revenue Fund

**Fund/Account Number:**

463 6950 441

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Wastewater R&R  
Public Works  
373 Sewer R&R Fund

**General Information**

- \* **Description:** Wastewater Revenue Fund contribution to provide for repair/replacement of Wastewater infrastructure and equipment.
- \* **Fee Schedule:** Formula for calculation of contribution as stipulated in bond covenants is:  
Five percent of prior year Wastewater Revenue Fund operating revenues, minus amount of R&R Fund wholesale rate surcharge from prior year.
- \* **Method and Frequency:** Contribution is budgeted through annual budget process and transferred in equal quarterly allotments.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Contribution- Wastewater Revenue Fund	\$1,312,984	\$1,458,298	\$1,416,781	\$1,662,763	\$1,253,040

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Fees-WPC Plant Expansion

**Fund/Account Number:**

466 5575 140

**Legal Authority:**

City Code, Chapter 30.17(5.b)

**Fund/Department/Program:**

Wastewater Impact Fee Reserve  
Public Works  
951 Special Impact Fee  
Reserve Fund

**General Information**

- \* **Description:** A portion of the Sewerage Benefit fee, charged to developers or owners requesting capacity in the City Sewer system, which is designated for sewer collection system charge.
- \* **Fee Schedule:**  
Per gallon of estimated flow (effective 3/1/99) \$9.00
- \* **Method and Frequency:** One-third is paid when capacity is reserved, the balance paid when building permit is pulled.
- \* **Comments:** These revenues are used to pay the debt service on the expansion portion of the Wastewater Senior Bonds and Internal Loans.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Fees-WPC Plant Expansion	\$ 6,727,593	\$4,242,269	\$5,586,176	\$3,182,242	\$5,610,881

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
New Capacity-Debt Service

**Fund/Account Number:**

466 5575 200

**Legal Authority:**

Sewage Treatment Plant Capacity  
Allocation Agreement: 5/14/84

**Fund/Department/Program:**

Wastewater Impact Fee Reserve  
Public Works  
951 Special Impact Fee  
Reserve Fund

**General Information**

- **Description:**

- Interlocal agreement between Piezo Technology, Inc. and Lake Shore Mobile Home Park and the City of Orlando allows monthly charges to recover capital cost associated with improving/upgrading the Conserv II Treatment Plant. Charges are allocated at 57 percent – Debt Service and 43 percent- Capital.

- \* **Fee Schedule:**

ERC\* x \$14.25 x 55% = Debt Service  
ERC\* x \$14.25 x 45% = Capital

\*Equivalent Residential Connections – Total gallons usage divided by 7,000.

- \* **Method and Frequency:** Fees manually prepared each month.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
New Capacity-Debt Service	\$4,603,468	\$4,101,020	\$3,253,789	\$4,100,000	\$3,250,000

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

466 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Wastewater Impact Fee Reserve  
Public Works  
951 Special Impact Fee  
Reserve Fund

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds that comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** Investment of funds is for time periods, amounts and in security types developed by the Chief Financial Officer and is subject to approval by the City Council. For a complete listing of permitted investments see F.S. 166.261, and City Code, Sec. 2.09.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Interest Investments	\$3,042,487	\$4,463,142	2,643,733	\$4,400,000	\$2,650,000

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:  
Contribution-Orange County

**Fund/Account Number:**

470 5354 550

**Legal Authority:**

Tri-party agreement between the City  
Of Orlando, Orange County and the  
Civic Facilities Authority  
F.S. 163.01

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
974 Non-departmental  
CFA Revenue

**General Information**

- \* **Description:** An annual contribution by Orange County to help fund the difference between the revenues received by the CFA and the total of all operating and debt service requirements.
- \* **Fee Schedule:**  
Maximum annual contribution \$200,000
- \* **Method and Frequency:** The CFA determines the amount of any deficits and reports the results to Orange County at least 30 days prior to the adoption of each annual budget. Orange County then includes in said annual budget an appropriation in the amount of such deficits and remits the amount to the Authority for deposit in the appropriate accounts.
- \* **Special Requirements:** If the CFA realizes excess funds after meeting all required payments, the Authority shall pay to the County any amount remaining to reduce the County's funding requirement the next fiscal year.
- \* **Comments:** This revenue is initially credited to this account when received. At the end of the fiscal year this account is debited and a credit is made to balance sheet account 2790 010 – due to Orange County. This obligation to Orange County, under the tri-party agreement between the CFA, City and County, currently amounts to \$4,481,000.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Contribution - Orange County	\$ 0	\$ 0	\$ 0	\$200,000	\$200,000

REVENUE MANUAL

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**Revenue Description:**

Charge for Services:  
Event Parking-Tx.

**Fund/Account Number:**

470 5575 410

**Legal Authority:**

City Code, Chap. 39

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

- \* **Description:** Fees collected by the Parking Division from patrons using the Citrus Bowl lots.
- \* **Fee Schedule:** Ten dollars per vehicle for major events. Five dollars for non-major events.
- \* **Method and Frequency:** The Parking Division deposits gross revenue (less taxes) after each event.
- \* **Special Requirements:** Rates to be charged shall be determined and set by the Director of the Orlando Centroplex Department, subject to the approval of the City Council.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Event Parking-Tx.	\$113,686	\$153,698	\$121,038	\$133,000	\$135,000

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Reimbursement-City Services

**Fund/Account Number:**

470 5575 440

**Legal Authority:**

Letter of Agreement

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

- \* **Description:** Annual maintenance fee assessed to FCSE, Inc. for maintenance of the sky boxes.
- \* **Fee Schedule:** \$3,500 annual fee. If cost of work performed exceeds the maintenance fee, FCSE is assessed the additional charge.
- \* **Method and Frequency:** FCSE is billed annually.
- \* **Comments:** Revenue was budgeted in project #5930 – Citrus Skybox Maintenance thru FY 2002. Beginning in October 2002, the maintenance fee will be recorded in program 593.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Reimbursement-City Services	\$3,500	\$ 0	\$3,500	\$3,500	\$3,500

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Rent-Citrus Bowl

**Fund/Account Number:**

470 5650 110

**Legal Authority:**

Orlando City Council  
Item 14-AA-4, December 28, 1987  
Item 4-A, December 12, 1994

**Fund/Department/Program:**

CFA Revenue Fund  
Economic Development  
593 Citrus Bowl

**General Information**

- \* **Description:** Rental fees for use of the Orlando/Orange County Citrus Bowl.
- \* **Fee Schedule:** Rates and contract fees as approved by Orlando City Council.
- \* **Method and Frequency:** All facility use agreements require a deposit to be paid in advance of occupancy. When the rental charge involves payment of a stipulated percentage of gross receipts, the Department Director shall determine the amount of the advance deposit; in no case shall the permittee occupy the facility unless the minimum guarantee, and in some cases the cost of any special facilities or extra services which can be estimated in advance, have been paid.
- \* **Special Requirements:** No person may use the facility without first having obtained a written permit.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Rent-Citrus Bowl	\$212,969	\$178,525	\$237,862	\$350,000	\$380,000

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Parking-Citrus Bowl

**Fund/Account Number:**

470 5650 130

**Legal Authority:**

City Code, Chap. 39.54

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

- \* **Description:** Fees collected for monthly, seasonal and event parking passes at the Citrus Bowl.
- \* **Fee Schedule:** Monthly, seasonal and event passes are usually purchased by the promoter or client. Rates are stipulated by individual contracts.
- \* **Method and Frequency:** Fees are paid upon settlement of the event or season.
- \* **Special Requirements:** Rates to be charged shall be determined and set by the Director of the Orlando Centroplex, subject to the approval of the City Council.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Parking-Citrus Bowl	\$28,098	\$49,419	\$26,793	\$23,000	\$20,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Box Office Ticket Service Charge

**Fund/Account Number:**

470 5650 230

**Legal Authority:**

Contract with Ticket master  
 F.S. 166.201

**Fund/Department/Program:**

Orlando Centroplex  
 Economic Development  
 593 Citrus Bowl

**General Information**

\* **Description:** A service charge is assessed on all advance ticket sales for Citrus Bowl events which are purchased through the Ticket Master outlets including Ticket Master phone orders. Centroplex receives revenue from a per ticket rebate.

<u>TICKET PRICE</u>	<u>Convenience Fee</u>	<u>Royalty Fee</u>
\$125.00 and over – outlet	\$7.25	\$1.30
phone/internet	7.25	2.60
\$65.00-\$124.99 – outlet	6.75	1.20
phone/internet	6.75	2.40
\$25.99-\$64.99 – outlet	6.25	.110
phone/internet	6.25	2.05
\$24.99-\$12.00 – outlet	5.00	.90
phone/internet	5.00	1.75
\$11.99-\$7.00 – outlet	4.00	.65
phone/internet	4.00	1.25
\$6.99 and below	2.75	.15
phone/internet	2.75	.50
Per order handling fee:		
Phone/internet--only	3.55	.75

A minimum guarantee for Royalty Fees paid to the City of an annual term will be no less than \$250,000. In addition, Ticketmaster guarantees \$75,000 in advertising money per annum to the City. In total, Ticketmaster guarantees \$325,000 to the City each year of the contract. This amount will be guaranteed for the term of the contract, although the overall Royalty Fees earned will increase annually relative to increases in the Convention Fee.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Box Office Ticket Service Charge	\$22,032	\$83,946	\$37,470	\$95,000	\$25,000

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Box Office Charge

**Fund/Account Number:**

470 5650 232

**Legal Authority:**

Orlando City Council  
Item 14-A-4, December 28, 1987  
Contract with Ticket master

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

- \* **Description:** A percentage charge paid for advance sales by the permittee for all tickets sold by Centroplex Box Office and a reimbursement fee charged for ticket printing.
- \* **Fee Schedule:** Three percent of gross ticket sales (depending on ticket price), with a minimum charge of \$200 and 2.5 percent credit card fee.
- \* **Method and Frequency:** The lessee of a ticketed event will be subject to pay a percentage of gross Box Office receipts at the time of settlement.
- \* **Comments:** The City is charged 2.25 percent of the face value of all phone and internet sales. These charges are then offset by the fees received from promoters as outlined above.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Box Office Charge	\$66,218	\$25,314	\$20,118	\$22,000	\$35,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Labor Revenue

**Fund/Account Number:**

470 5650 650

**Legal Authority:**

Orlando City Council  
Item 14-A-4, December 28, 1987  
F.S. 166.201

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

\* **Description:** Labor costs for any personnel provided by the City for events as well as a mark-up charged to promoters on any outside contracted help which may be necessary.

\* **Fee Schedule:**

	<u>Hourly</u>		<u>Hourly</u>
Event Supervisor	\$18.00	Door Guards	\$12.00
Police	36.00	Door Guards Supervisor	14.50
Police Supervisor	48.00	Switchboard Operator	10.00
Dispatcher	27.00	Scoreboard Operator	20.00
Community Service Officer	27.00	Electrician/Plumber	25.00
First Aid (EMT)	35.00	Sound Tech	20.00
First Aid Supervisor	38.00	Stadium Crew	20.00
Uniform Security	17.00	Technician	15.00
Uniform Security Supervisor	19.00	Stagehand	Varies
Peer Group Security	17.00	Rigger	Varies
Peer Group Security Supervisor	19.00	Runner	Varies
Ticket Sellers	12.00	<b>Citrus Bowl</b>	
Ticket Seller Supervisor	14.50	Clean up fee:	
Box Office Manager	20.00	Attendance of 0-1,000	1,250.00
Ticket Takers	12.00	Attendance of 1,000-5,000	1,750.00
Ticket Takers Supervisor	14.50	Attendance of 5,001-10,000	2,500.00
Usher	12.00	Attendance of 10,001-15,000	3,500.00
Usher Supervisor	14.50	Attendance of 15,001-30,000	5,000.00
Head Usher	18.00	Attendance of 30,001-45,000	7,500.00
Porters/Matrons	11.00	Attendance of 45,001-plus	7,500.00

\* **Method and Frequency:** Fee is collected at settlement with promoter or permittee the night of event. Orlando Centroplex will provide, and the lessee may be charged for all event-related staffing. All event requirements must be coordinated with, and approved by, the Centroplex Management at least ten days prior to the beginning of the term of the lease agreement.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Labor Revenue	\$118,796	\$303,612	\$ 54,171	\$ 27,000	\$ 35,000

**REVENUE MANUAL**

---

**Revenue Description:**

Charges for Services:  
Novelties

**Fund/Account Number:**

470 5650 660

**Legal Authority:**

Agreement for Professional  
Merchandising and Sale of Novelties

**Fund/Department/Program:**

Orlando Centroplex  
Economic Development  
593 Citrus Bowl

**General Information**

\* **Description:** Revenues generated by the merchandising and novelties concessions at the Centroplex Facilities. The concessions are operated by Facility Merchandising, Inc./Southeast Sports Connection (FMI/SESC), a Florida joint venture.

\* **Fee Schedule:**

Annual Incentive Payment \$2,500

Percentage payment varies with event and depends on contractual division of gross receipts between the merchandiser, FMI/SESC and the City.

<u>Merchandiser</u>	<u>City</u>	<u>FMI/SESC</u>
60%	27%	13%
65%	22%	13%
70%	17%	13%
75%	12%	13%

\* **Method and Frequency:** Annual incentive payment is due on or before February 15 of each contract year. Percentage payment of gross receipts is due within seven days of the conclusion of each event.

\* **Special Requirements:** The contractor must obtain all permits and licenses required by law and all bonds and/or insurance required by agreement.

\* **Comments:** Centroplex Facilities, as it pertains to this agreement, includes the TD Waterhouse Centre, Bob Carr Performing Arts Centre, Citrus Bowl Complex. The contractor cannot operate novelty concessions during excluded events (as stated in the agreement) and is not entitled to any share of proceeds at excluded events.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Novelties	\$ 22,112	\$105,835	\$ 28,910	\$ 28,000	\$ 29,000

\*

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Rent-McCracken Field-Tx.  
 Rent-Tinker Field

**Fund/Account Number:**

470 5650 753  
 470 5650 754

**Legal Authority:**

Orlando City Council  
 Item 140A-4, December 28, 1987  
 Item 3-A-12, June 18, 1990  
 F.S. 166.201

**Fund/Department/Program:**

CFA Revenue  
 Economic Development  
 595 Tinker Field

**General Information**

\* **Description:** Rental fees for the use of Tinker Field and McCracken Field.

\* **Fee Schedule:**

Tinker Field:	<u>Fee</u>
Non-Admission Events	\$1,000.00
Admission Events	1,000.00

\*Or 10 percent of gross receipts, whichever is greater.

McCracken Field:

    Five hours or less use 150.00

\$25 per hour fee for additional use exceeding 5 hour minimum

\* **Method and Frequency:** Facility use agreements require a deposit be paid in advance of occupancy. For admission events at Tinker Field, the Director shall determine the amount of the advance deposit. In no case shall the permittee occupy the facility unless the minimum guarantee, and in some cases the cost of any special facilities or extra services which can be estimated in advance, has been paid.

\* **Special Requirements:** No person may use the facility without first having obtained a written permit.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> 1999/2000	<u>Actual</u> 2000/2001	<u>Actual</u> 2001/2002	<u>Revised</u> 2002/2003	<u>Budget</u> 2003/2004
Rent-McCracken Field-Tx.	\$ 9,500	\$16,450	\$18,308	\$15,000	\$15,000
Rent-Tinker Field	22,725	59,300	38,300	30,000	35,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Rent-Office

**Fund/Account Number:**

470 5655 400

**Legal Authority:**

Office Building Lease

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
592 Conference Center

**General Information**

\* **Description:** Lease payments made by Florida Citrus Sports Events, Inc. (FCSE) for use of the conference facility and office space at the Citrus Bowl Conference Center.

\* **Fee Schedule:**

FCSE Lease:

Years 1-5 - \$5,758 per month or \$69,096 annually (base rent).

Year 6 – base rent adjusted by the cumulative increase or decrease in the rate of inflation, as measured by the CPI, over the previous 5 years starting from the commencement date not to exceed 10 percent.

Years 7-10 – base rent is adjusted by the annual change to the CPI not to exceed 2 percent in one year.

Years 11-15 – base rent is adjusted by the annual change to the CPI not to exceed 3 percent in one year.

Years 16-24 – base rent is adjusted by the annual change to the CPI not to exceed 4 percent in one year.

\* **Method and Frequency:** Rent is paid in equal monthly installments on the first of each month. Payments are remitted to the Centroplex Department.

\* **Special Requirements:** Proceeds can only be used for capital improvements for the Orlando Sports Campus that are football related. Any excess rent shall be donated by the City to an amateur sports organization in Orlando.

\* **Comments:** Rent not paid within 15 days after the due date shall bear interest at the rate of prime plus 1 percent from the date due until paid.

This office building lease was made and entered into August 12, 1991. First year base rent was paid in advance and discounted five percent. Funds were transferred to fund 474 and used for East Parking Lot improvements.

Lease payments are budgeted in project 5928 – Citrus Bowl Association Office.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Rent-Office	\$75,863	\$ 5,814	\$82,841	\$90,886	\$92,902

## REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Rent-Office-Tx.

**Fund/Account Number:**

470 5655 401

**Legal Authority:**

Rental Agreement

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
592 Conference Center

**General Information**

- \* **Description:** Rental payments for office space at the Citrus Bowl Conference Center.
- \* **Fee Schedule:**  
Tenants include:
  - Game Day Connection – lease expires 9/30/03, currently \$1,241.58 plus tax
  - FCSA – monthly rental of \$6,132.54. Lease expires August 2002. Revenue is in program 5928. Rent is increased based upon CAI, limited to three percent.
  - FCSAII (additional area) \$1,345.76 month. Lease began November 2001.
- \* **Method and Frequency:** Payments are remitted to the Centroplex on the first of each month.
- \* **Comments:** Monthly rental also includes proportional share of utility and janitorial expenses.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Rent-Office-Tx.	\$14,320	\$14,607	\$14,875	\$14,899	\$15,200

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

470 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

CFA Revenue Fund  
Economic Development  
974 Non-departmental  
CFA Revenue

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds which comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** Investment of funds are for time periods, amounts and in security types developed by the Chief Financial Officer and are subject to approval by the City Council. For a complete listing of permitted investments see F.S. 166.261, and City Code, Sec. 2.09.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Interest Investments	\$ 81,315	\$114,363	\$ 48,505	\$ 45,000	\$ 12,891

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Others

**Fund/Account Number:**

470 5711 355

**Legal Authority:**

Skybox Agreement

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

- \* **Description:** Interest payments from Florida Citrus Sports Events, Inc. (FCSE) for the Citrus Bowl Skybox Lease entered into August 9, 1990. Duration of lease is 25 years, 2 months.
- \* **Fee Schedule:** Annual interest payments are based on amortization table calculated by the Office of Chief Financial Director.
- \* **Method and Frequency:** Payments are due 30 calendar days after the Florida Citrus Bowl game for that respective lease year.
- \* **Comments:** The FCSE may contract with third parties for the sublease of the skyboxes. Interest and principal is \$128,337 annually and is billed in January to FCSA.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Interest Investments	\$ 81,315	\$114,363	\$ 48,505	\$ 45,000	\$ 12,891

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
 Contribution-General Fund  
 Contribution- Sports Facility Fund

**Fund/Account Number:**

470 6950 100  
 470 6950 435

**Legal Authority:**

Tri-party agreement between the  
 City of Orlando, Orange County and  
 The Civil Facilities Authority  
 F.S. 163.01

**Fund/Department/Program:**

CFA Revenue  
 Economic Development  
 974 Non-departmental  
 CFA Revenue

**General Information**

- \* **Description:** The General Fund contribution provides supplemental funds for the CFA's operating expenses. The contribution from the Sports Complex Facility Revenue Fund provides for the annual debt service payments which are required by the guaranteed entitlement revenue bonds issued on 10/1/76.
- \* **Method and Frequency:** Contributions are made in equal quarterly allotments.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Contribution:					
General Fund	\$479,470	\$ 0	\$ 0	\$ 0	\$976,862
Sports Facility Fund	200,134	0	0	202,776	202,424

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
 Contribution-Citrus Bowl=Concessionaire

**Fund/Account Number:**

470 6950 476

**Legal Authority:**

Concession Agreement with  
 Orlando Food Service Partners

**Fund/Department/Program:**

CFA Revenue  
 Economic Development  
 593 Citrus Bowl

**General Information**

- \* **Description:** Concession revenue transferred from Sports Complex Concession fund.
- \* **Fee Schedule:** The concessionaire receives 14 percent of net revenue up to \$750,000. The Citrus Bowl receives 86 percent of net profile from operation.
- \* **Method and Frequency:** A statement of revenue and expense is required under the management agreement by the 15<sup>th</sup> day after each month end.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Contribution- Citrus Bowl Concessionaire	\$ 0	\$1,099,268	\$652,953	\$579,193	\$646,697

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
Transfer from General Fund

**Fund/Account Number:**

470 6960 100

**Legal Authority:**

Concession Agreement with  
Orlando Food Service Partners

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
974 Non-departmental  
CFA Revenue Fund

**General Information**

- \* **Description:** Contribution received from General Fund to pay principal and interest on internal loans used to finance the Tinker Field renovation, Citrus Bowl Skybox, Citrus Bowl Administration Building, Citrus Bowl land acquisition and Citrus Bowl Concession.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Transfer from General Fund	\$ 0	\$ 0	\$ 0	\$634,132	\$624,005

REVENUE MANUAL

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**Revenue Description:**

Non-Operating Revenues:  
Contribution CFA Revenue Fund

**Fund/Account Number:**

473 6950 470

**Legal Authority:**

Bond Requirement  
F.S. 166.111

**Fund/Department/Program:**

Civic Facilities Authority Sinking  
Economic Development  
941 Special 1973 CFA  
Sinking Fund

**General Information**

- \* **Description:** Contribution from the CFA Revenue Fund to fund principal and interest payments on bonds issued April 1, 1973, which were used to finance the expansion and rehabilitation of the Citrus Bowl, then called the Tangerine Bowl.
- \* **Method and Frequency:** Transfer between funds is made quarterly.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Contribution-CFA Revenue	\$318,731	\$317,256	\$315,106	\$312,281	\$313,613

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Concession Sales  
 Concession Reserve

**Fund/Account Number:**

476 5655 100  
 476 5655 200

**Legal Authority:**

Agreement with Concessionaire

**Fund/Department/Program:**

Sports Complex Concession  
 Economic Development  
 590 Citrus Concessionaire

**General Information**

- \* **Description:** All revenue from concession sales for Citrus Bowl.
- \* **Fee Schedule:**  
 Concession Sales – 95 percent of gross revenues from concession net sales.  
  
 Reserve Proceeds – 5 percent of net revenues for a reserve account for replacement, repair and maintenance, and promotional proposes of concession facilities and equipment.
- \* **Method and Frequency:** All net (of sales tax) revenue from sales of concessions and catering are deposited daily by the concessionaire to City accounts.
- \* **Comments:** The concessionaire provide a financial operating statement by the fifteenth day of each month. The distribution of net profit is based on this report.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Concession Sales	\$1,626,426	\$2,074,712	\$1,253,054	\$ 1,172,732	\$1,236,563
Concession Reserve	48,461	109,194	65,950	57,672	65,082

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Reimbursable-City Services

**Fund/Account Number:**

511 5575 440

**Legal Authority:**

City Council

**Fund/Department/Program:**

Fleet Management  
General Administration  
744 Fleet Mgmt. Maintenance

**General Information**

- \* **Description:** Fees collected from other agencies as reimbursement for providing services such as welding, vehicle repair and maintenance, etc.
- \* **Fee Schedule:** Direct reimbursement for labor/material provided by Fleet Management.
- \* **Method and Frequency:** Monthly billing to agencies through invoice system.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Reimbursable-City Services	\$63,723	\$66,313	\$54,903	\$60,000	\$40,000

**REVENUE MANUAL**

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**Revenue Description:**

Intragovernmental Services:  
 Revenue-Overhead  
 Revenue-Maintenance  
 Revenue-Motor Pool

**Fund/Account Number:**

511 5610 010  
 511 5610 100  
 511 5610 115

**Legal Authority:**

City Council  
 Approved Through the Annual Budget

**Fund/Department/Program:**

Fleet Management  
 General Administration  
 741 Fleet/Facilities Mgmt. Admin  
 742 Radio Communications  
 744 Fleet Mgmt. Maintenance

**General Information**

- \* **Description:** City vehicles or equipment shall be charged to the using program by Fleet Management based on the monthly usage operating, maintenance and overhead costs. City radio communications equipment, although the responsibility of the Electronic Communications Program, is charged to the using program in the same manner.
- \* **Fee Schedule:** A revenue model is used to recover overhead, operating and maintenance expenses. Original acquisitions of vehicles and equipment are made from the appropriate fund. Fleet Management then begins charging a monthly capital acquisition charge at an amount sufficient to provide available funds to replace the vehicles when required.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> 1999/2000	<u>Actual</u> 2000/2001	<u>Actual</u> 2001/2002	<u>Revised</u> 2002/2003	<u>Budget</u> 2003/2004
Revenue:					
Overhead	\$2,760,426	\$4,100,164	\$4,563,640	\$4,029,731	\$3,318,542
Maintenance	6,734,862	7,120,998	7,586,361	7,483,725	6,835,353
Motor Pool	34,184		115,715	93,638	15,045

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

511 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Fleet Management  
General Administration  
741 Fleet/Fac Mgmt. Adm.

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds which comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** Investment of funds are for time periods, amounts and in security types developed by the Chief financial Officer and are subject to approval by the City Council. For a complete listing of permitted investments see F.S. 166.261, and City Code, Sec. 2.09.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Interest-Investments	\$204,050	\$150,331	\$ 61,788	\$ 25,059	\$ 22,563

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
Contribution-General Fund

**Fund/Account Number:**

511 6950 100

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

Fleet Management  
General Administration  
741 Fleet/Facilities Mgmt Adm

**General Information**

- \* **Description:** Contribution from the General Fund to provide the funding for the Facilities Administration positions in program 741. The Fleet/Facilities Administration is a combination of the Fleet Fund and General Fund (Facilities).

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Contribution-General Fund	\$283,084	\$164,751	\$ 0	\$ 0	\$361,125

## REVENUE MANUAL

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**Revenue Description:**

Operating Revenues:  
Revenue-Lease Vehicle

**Fund/Account Number:**

512 5610 151

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Fleet Replacement  
General Administration  
746 Fleet Replacement Program

**General Information**

- \* **Description:** Fees collected for payment of leased vehicles. Users of leased vehicles are charged for lease monthly.
- \* **Fee Schedule:** Monthly billing to the user's program per cost of the lease of the vehicle.
- \* **Method and Frequency:** Monthly billing to the user's program.
- \* **Comments:** Funds are collected and expensed within it's own fund, separate from the Fleet Maintenance Fund.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Revenue-Lease Vehicle	\$316,446	\$304,716	\$379,065	\$361,562	\$426,445

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

512 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Fleet Replacement  
General Administration  
746 Fleet Replacement Program

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds which comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** Investment of funds are for time periods, amounts and in security types developed by the Chief Financial Officer and are subject to approval by the City Council. For a complete listing of permitted investments see F.S. 166.261, and City Code, Sec. 2.09.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Interest-Investments	\$310,494	\$528,016	\$337,124	\$150,000	\$200,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
 Vehicle Replacement  
 Risk Mgmt. Insurance  
 Risk Mgmt. Up to \$2500

**Fund/Account Number:**

512 5610 150  
 512 5760 522  
 512 5760 530

**Legal Authority:**

Interlocal Agreement for  
 Joint City/County Self-Insurance Program  
 F.S. 163.01

**Fund/Department/Program:**

Fleet Replacement  
 General Administration  
 746 Fleet Replacement Program

**General Information**

- \* **Description:** Revenues for replacement of vehicles come from the monthly Vehicle Replacement charge, Risk Management fund to cover cost of replacing a wrecked vehicle in excess of the \$2500 “deductible” and up to \$2500 from “owning” programs that have had “totaled” vehicles.
- \* **Fee Schedule:**  
 Risk Management Insurance – This is the difference between the cost of replacing a wrecked vehicle and the \$2500 deductible charged to the owning program.  
 Risk Management-Up to \$2500 – The first \$2500 of the cost of replacing a wrecked vehicle is charged to the program responsible for the vehicle.  
 Vehicle Replacement – Charges are based on the cost of the vehicle in-service costs (special equipment) and expected life.
- \* **Method and Frequency:** Monthly replacement charges are automatically charged via the Fleet Management System, while both Risk Management charges are via Interagency Invoice or Journal Voucher as the need arises.

NOTE: In FY 97/98, Fund 512 was created to isolate replacement activities from maintenance activities. Prior to this, these revenues were in Fund 511.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Vehicle Replacement	\$5,178,302	\$5,665,743	\$7,129,929	\$7,275,878	\$3,693,270
Risk Mgmt. Insurance	121,982	0	280,777	240,000	240,000
Risk Mgmt. Ins.-Up to \$2500	253,166	0	253,391	240,000	240,000

REVENUE MANUAL

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**Revenue Description:**

Non-Operating Revenues:  
Gain/Loss-Vehicle Sales

**Fund/Account Number:**

512 5760 910

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

Fleet Replacement  
General Administration  
746 Fleet Replacement Program

**General Information**

\* **Description:** Revenues from the sale of any City property, other than real estate, that is no longer useful for City purposes.

\* **Method and Frequency:**

Disposal of item with estimated value of \$2,000 or more:

Secure one or more appraisals from qualified appraisers.

Submit appraisals to the Purchasing Agent for his recommendations.

Issue public notice offering surplus property for public sale either by sealed bid or public auction.

Disposal of items with estimated value less than \$2,000:

Items are stored with purchasing until a sufficient number of items have accumulated. At such time, notice of public sale is given and materials are sold via bid documents or public auction.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Gain/Loss-Vehicle Sales	\$ 0	\$954,348	\$885,423	\$750,000	\$750,000

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
Risk Mgmt. Fees-Variou Funds

**Fund/Account Number:**

521 5620 Fund

**Legal Authority:**

Interlocal agreement between the  
City and Orange County, November 1, 1981

**Fund/Department/Program:**

Risk Management  
Finance  
218 Risk Management

**General Information**

- \* **Description:** Contributions from the various operating funds to support Risk Management operations.
- \* **Fee Schedule:** Internal Service fund billings are based on the budgeted loss fund for the year plus anticipated claim reserve increases, if any, projected by an independent insurance actuary for each of the then outstanding claim years.
- \* **Comments:** Revenues are now recorded in one account, 5620 010, which is a generic account for Risk Management fees.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Fees-Risk Management	\$8,778,597	\$10,144,912	\$12,014,878	\$14,240,650	\$14,854,818

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

521 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Risk Management  
Finance  
218 Risk Management

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds which comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** Investment of funds are for time periods, amounts and in security types developed by the Chief Financial Officer and are subject to approval by the City Council. For a complete listing of permitted investments see F.S. 166.261, and City Code, Sec. 2.09.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Interest Investments	\$1,593,043	\$2,413,781	\$1,563,405	\$1,000,000	\$ 871,367

## REVENUE MANUAL

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### Revenue Description:

### Fund/Account Number:

#### Intragovernmental Services:

Loan Repayment-General Fund	544 5610 225
Loan Repayment-Sp Assessment	544 5610 250
Loan Repayment-Gas Tax	544 5610 375
Loan Repayment-Parking	544 5610 475
Loan Repayment-Centroplex	544 5610 525
Loan Repayment-CFA	544 5610 650
Loan Repayment-Fleet Mgmt.	544 5610 750
Loan Repayment-SSGFC	544 5610 800
Loan Repayment-NTC	544 5610 875
Loan Repayment-CRA	544 5610 900

### Legal Authority:

Interlocal Agreement with the City of  
Tallahassee dated November 1985  
F.S. 163.01

### Fund/Department/Program:

Internal Loan Fund  
Finance  
947 Internal Loan Fund

### General Information

- \* **Description:** The City created the Internal Loan Fund to provide interim or longer-term financing to other funds. The financing for the Fund's loan activities was provided through non-revenue specific and non-project specific loans from the Sunshine State Governmental Financing Commission, the Capital Improvement Refunding Revenue Bonds and the Covenant Commercial Paper Program. All principal payments made back to the banking fund and interest earnings thereon become available for funding sources for other capital construction needs. The Covenant Bond Program is designed to include fixed and variable rate debt and produce a lower blended cost of money.

The City currently has the following internal loans with the outstanding loan amount as of 9/30/02:

Arena Construction	\$10,718,000
City Hall Land Acquisition	635,000
Narcoossee Rd. Construction	17,234,000
John Young Parkway Construction	3,027,000
City Hall Garage	8,001,000
LYMMO Construction	1,509,000
Historic District Street Restoration	590,000
City Hall Construction	19,810,000
Courthouse Garage Construction	9,535,000
Administration Garage Construction	3,125,000
Fleet Maintenance Building	1,097,000
CRA-Arena Construction	725,000
Dubsdread Golf Course	2,672,000
CFA-Tinker Field	1,103,000
CFA-Citrus Bowl	1,710,000
Downtown Hotels	2,126,000
Lee Vista Blvd.	5,047,000
CRA Housing Incentives	10,350,000
Parramore Charter School	1,530,000
Parramore Housing/Office	6,794,000
I-4/Conroy Rd	1,245,000
CFFA Pumper Truck	419,000
Parks Initiative	30,500,000

**\* Fee Schedule:**

- a. The Arena Construction project is being amortized over 20 years with maturity in 2009.
- b. The City Hall Land Acquisition project is being amortized over 15 years with maturity in 2005.
- c. The Narcoossee Rd. Construction project is being amortized over 20 years with maturity in 2014.
- d. The John Young Parkway Construction project is being amortized over 15 years with maturity in 2012.
- e. The City Hall Garage project is being amortized over 15 years with maturity in 2013.
- f. The LYMMO construction project is being amortized over 10 years with maturity in 2007.
- g. The Historic District Street Restoration project is being amortized over 10 years with maturity in 2007.
- h. The City Hall Construction project is being amortized over 20 years with maturity in 2012.
- i. The Courthouse Garage Construction project is being amortized over 20 years with maturity in 2016.
- j. The Administration Garage Construction project is being amortized over 20 years with maturity in 2016.
- k. The Parramore Housing/Office will begin principal amortization if FY 2003/04.
- l. The Fleet Maintenance Building project is being amortized over 5 years with maturity in 2003.
- m. The CRA-Arena Construction project is being amortized over 15 years with maturity I 2002.
- n. The Dubsdread Golf Course project is being amortized over 20 years with maturity in 2016.
- o. The Parks Initiative is being amortized for 15 years with maturity in 2016.
- p. The CFA-Tinker Field Renovation, Citrus Bowl Admin. Building and Lane Acquisition projects are being amortized over 20 years with maturity in 2011.
- q. The CFA-Citrus Bowl Skybox project is being amortized over 25 years with maturity in 2015.
- r. The Downtown Hotels project is interest only for the first five years. Amortization starts in the sixth year with maturity in 2015.
- s. The Lee Vista project is being amortized over 15 years with maturity in 2020.
- t. The CRA Housing Incentives project is being amortized over 20 years with maturity in 2015.
- u. The Parramore Charter School is being amortized over 10 years with maturity in 2011.

The CFFA pumper truck is being amortized over 10 years with maturity in 2012.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Loan Repayment-					
General Fund	\$1,844,297	\$1,778,239	\$1,736,213	\$5,227,052	\$6,649,225
Sp. Assessment	13,378	14,847	20,337	88,919	113,106
Gas Tax Fund	1,338,736	1,280,617	1,131,971	3,080,698	2,933,623
Parking	410,924	353,926	281,234	700,497	940,050
Centroplex	668,821	546,217	464,262	1,795,320	1,757,049
CFA	163,704	135,879	119,269	350,551	339,092
Fleet Mgmt.	139,622	74,323	58,231	775,473	0
SSGFC	770,393	252,836	512,436	206,602	834,818
NTC	N/A	416,205	0	51,480	59,034
CRA	485,637	416,820	552,439	1,972,805	2,432,114

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues  
Interest-Investments

**Fund/Account Number:**

544 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Internal Loan  
Finance  
947 Internal Loan Fund

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds that comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** Investment of funds is for time periods, amounts and in security types developed by the Chief Financial Officer and is subject to approval by the City Council. For a complete listing of permitted investments see F.S. 166.261, and City Code, Sec. 2.09.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Interest-Investments	\$825,098	\$878,415	\$498,675	\$206,602	\$834,818

**REVENUE MANUAL**

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**Revenue Description:**

Governmental Revenues:

State Contribution  
 State Supplemental Pension Contribution  
 State Pension-Excess Over Frozen

**Fund/Account Number:**

621 5354 163  
 621 5354 201  
 630 5354 203

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Fire Pension  
 Finance  
 970 Firefighter Pension Fund

**General Information**

- \* **Description:** The Fire Pension Fund receives contributions from the State of Florida pursuant to F.S. Chapter 175, which allocates premium taxes collected on certain insurance premiums written on property in the City. The State Supplemental Pension Contribution is the City's share of the surplus monies accruing in the State's Firefighter Supplemental Compensation Trust Fund for the previous calendar year. The State Pension – Excess Over Frozen 97 represents the amounts by which the State's current contribution exceeds the State amounts contributed in our fiscal year 1997-1998 for the calendar year 1997 for both the regular and supplemental contributions.
- \* **Method and Frequency:** The State of Florida Chapter 175 contribution is usually received in July based on taxes collected for the previous calendar year. The supplemental contribution is usually received at the end of September or early October for the previous calendar year. Currently, any amount received that exceeds the 1997 calendar year amount must be restricted for additional benefits and cannot be offset against the City's required actuarial contribution. The Fire Insurance Premium and supplemental monies are originally deposited in 998 5351 501. When recognized as a contribution to the Firefighter Pension Fund that can be applied to the City's actuarially determined contribution, the City's Employer Contribution 970 5356 is decreased with 970 5354 163 and 970 5354 201 being increased up to the frozen amount. The State contribution in excess over frozen goes into the Fire Pension-Excess Over State 97 Fund to be used for additional benefits only.

**Revenue Collection History and Current Budget:**

	Actual <u>1999/2000</u>	Actual <u>2000/2001</u>	Actual <u>2001/2002</u>	Revised <u>2002/2003</u>	Budget <u>2003/2004</u>
State Contribution	\$1,065,707	\$1,065,707	\$1,065,707	\$ 0	\$ 0
State Supplemental Pension Contribution	7,617	0			
State Pension-Excess Over Frozen	258,211	96,409	28,056	0	0

**Revenue Description:**

Intergovernmental Revenues:  
Employer Contribution

**Fund/Account Number:**

621 5356

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Fire Pension  
Finance  
970 Firefighter Pension Fund

**General Information**

- \* **Description:** The Fire Pension Fund receives employer and employee contributions to be held by the City in a fiduciary capacity for Firefighter pensioners. The Employee Contribution – 20 Plus account represents the employee contribution for the 20 years and out benefit. Employee Pension Buybacks serve the same purpose as employee contributions. Amount budgeted is only that necessary to balance the fund and does not represent estimated revenues.
- \* **Method and Frequency:** Employer contributions are actuarially determined for the year as a dollar amount. This is converted to a percent of payroll and applied to the Firefighter payroll by program on a monthly or other periodic basis. Since the payroll may vary and state contributions may be applied to reach the dollar amount, the percent of payroll is periodically adjusted until the actuarially determined dollar amount is reached.

Firefighter employee basic contributions and 20 plus contributions are both actuarially determined percents of an active Firefighter’s salary. Currently the basic contribution is one percent of salary for management Firefighters and two percent of salary for non-management Firefighters. Active Firefighters also contribute 0.05 percent of salary for the 20 and out benefit. The contributions are made by every active member with each pay check.

Employee Pension Buybacks are calculated based on the actuarially determined percent, the amount of pension time being brought back, and the active member’s rate. The contributions may be made in addition to what the active member already pays with each check for a period of time or in a lump sum payment.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Employer Contribution	\$1,583,068	\$ 385,084	\$ 633,634	\$153,368	\$155,402

**REVENUE MANUAL**

**Revenue Description:**

**Fund/Account Number:**

Miscellaneous Revenues:	
Interest-Investments	621 5711 350
Interest-Others	621 5711 355
Interest-Negative Cash	621 5711 364
Realized Apprec/Dept-Investment	621 5711 600
Unrealized Apprec/Dept-Investment	621 5711 601
Dividend Income	621 5711 602
Misc. Gain/Loss Pension Investment	621 5711 604

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Fire Pension  
Finance  
970 Firefighter Pension Fund

**General Information**

- \* **Description:** The Fire Pension Fund is one of several combined Firefighter Pension Funds which invest with the City's other two defined benefit pension plans, as well as separately. They participate in a pooled investment portfolio which provides for dollar-weighted equivalent participation in both the investment return and associated costs. The Custodian for the Plan's assets maintains separate sub-accounts for the City's three pension plans' assets within a Master Pooled account. When the Investment Policy is common among the three City pension plans, the assets are generally co-mingled for investment by a common manager to achieve efficiencies in the execution of trades and fees associated with the investment. However, the securities are allocated on an unitized basis and accounted for by the master custody bank in separate sub-accounts for each trust fund. Dividends, interest, capital gains/losses, distributions, etc. are allocated by the Custodian on a unit value basis.
- \* **Method and Frequency:** The Firefighter Pension Board and two other defined benefit pension plans utilize the services of its Custodian for securities lending for the pension portfolio. The Custodian, acting as agent, lends securities held in the portfolio and administers the collateral custody. The transaction is perceived to be transparent to the third-party managers who manage segments of the portfolio. Based on the Custodian's Plan Valuation Consolidated Allocation Schedule at the end of every month, investment income is calculated in each pension in the above categories. The income is then divided and journalized between each Firefighter Pension Fund based on its portion of the combined plan investment.
- \* **Comments:** Fund 621 (Fire Pension Fund) is the primary Firefighter Pension Fund to which Fund 620 (Fire Pension-COLA Benefit Fund), and Fund 630 (Fire Pension-Excess Over St 97) combine. Although investment income is allocated between all three funds, the **Revenue Collection History and Current Budget** presented below is the combined amount without Securities Lending Income.

**Revenue Collection History and Current Budget:**

	Actual <u>1999/2000</u>	Actual <u>2000/2001</u>	Actual <u>2001/2002</u>	Revised <u>2002/2003</u>	Budget <u>2003/2004</u>
Interest-Investments	\$ 7,311	\$ 14,396	\$ 3,225		
Interest-Others	4,835,004	5,165,824	3,946,655		
Interest-Negative Cash	(78,499)	(46,234)	(43,294)		
Realized Apprec/Depr Invest.	24,207,859	(5,054,233)	(6,895,603)		
Unrealized Apprec/Depr Invest	(4,125,500)	(15,366,058)	(7,567,251)		
Dividend Income	1,461,529	1,183,078	1,243,895		
Misc. Gain/Loss Pension Invest	(17,805)	(3,100)	(28,067)		

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
 Securities Lending Income

**Fund/Account Number:**

621 5711 603

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Fire Pension  
 Finance  
 970 Firefighter Pension Fund

**General Information**

\* **Description:** The Firefighter Pension Board and two other defined benefit pension plans utilize the services of its Custodian for securities lending for the pension portfolio. The Custodian, acting as agent, lends securities held in the portfolio and administers the collateral custody. The transaction is transparent to the third-party managers who manage segments of the portfolio.

The broker/dealer collateralizes their borrowing (usually in cash) to 102 percent of the security value plus accrued interest and this collateral is adjusted daily to maintain the 102 percent level. If the broker/dealer fails to return the security, upon request, then the Custodian, acting as agent, will utilize the collateral to replace the security borrowed. The transaction establishes a rebate interest rate (assuming cash collateral) which is due back to the broker/dealer upon return of the security. The cash is then invested short-term and the pension plans and the custodian share in the incremental return available the rebate rate.

\* **Method and Frequency:** The value of Securities Lending Income available from the monthly Custodian's Plan Valuation Consolidated Allocation Schedule is divided and journalized between each Firefighter Pension Fund based on its portion of the combined plan investment. At fiscal year end adjustments are made to match the final Securities Lending report.

\* **Comments:** Fund 621 (Fire Pension Fund) is the primary Firefighter Pension Fund to which Fund 620 (Fire Pension-COLA Benefit Fund), and Fund 630 (Fire Pension-Excess Over St 97) combine. The Securities Lending Income is allocated between all three funds.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Securities Lending Income	\$2,009,389	\$1,913,342	\$662,004		

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
 Contribution-Police Pension Fund  
 Contribution-General Pension Fund

**Fund/Account Number:**

621 6950 622  
 621 6950 623

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Fire Pension  
 Finance  
 189 Pension Mgmt. Support

**General Information**

- \* **Description:** The Fire Pension Fund receives funds from the General and Police Pension Funds to cover services provided by the Pension Coordinator.
- \* **Fee Schedule:** Salary, benefit and operating costs of the Pension Coordinator are divided among the funds.
- \* **Method and Frequency:** Quarterly operating transfers distribute the funding based on the projected amount; any differences are reconciled at year-end.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Contribution					
Police Pension Fund	\$16,588	\$16,839	\$19,131	\$14,053	\$16,168
General Pension Fund	16,588	16,839	19,131	14,053	16,168

**REVENUE MANUAL**

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**Revenue Description:**

Governmental Revenues:  
State Contribution

**Fund/Account Number:**

622 5354 163

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Police Pension  
Finance  
969 Police Pension Fund

**General Information**

- \* **Description:** The Police Pension fund receives contributions from the State of Florida pursuant to F.S. Chapter 175, which allocates premium taxes collected on certain insurance premiums written on property in the City. The State Supplemental Pension Contribution is the City's share of the surplus monies accruing in the State's Police Supplemental Compensation Trust Fund for the previous calendar year. The State Pension – Excess Over Frozen 97 represents the amounts by which the State's current contribution exceeds the State amounts contributed in our fiscal year 1997-1998 for the calendar year 1997 for both the regular and supplemental contributions.
- \* **Method and Frequency:** The State of Florida Chapter 175 contribution is usually received in July based on taxes collected for the previous calendar year. The supplemental contribution is usually received at the end of September or early October for the previous calendar year. Currently, any amount received that exceeds the 1997 calendar year amount must be restricted for additional benefits and cannot be offset against the City's required actuarial contribution. The Casualty Insurance Premium and supplemental monies are originally deposited in 998 5351 502. When recognized as a contribution to the Police Pension Fund that can be applied to the City's actuarially determined contribution, the City's Employer Contribution 969 5356 is decreased with 969 5354 163 and 969 5354 201 being increased up to the frozen amount. The State contribution in excess over frozen goes into the police Pension-Excess Over State 97 Fund to be used for additional benefits only.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
State Contribution	\$2,304,050	\$2,155,330	\$2,155,330	\$ 0	\$ 0

**Revenue Description:**

Intergovernmental Revenues:  
Employer Contribution

**Fund/Account Number:**

622 5356

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Police Pension  
Finance  
969 Police Pension Fund

**General Information**

- \* **Description:** The Police Pension Fund receives employer and employee contributions to be held by the City in a fiduciary capacity for Police pensioners. The Employee Contribution-20 Plus account represents the employee contribution for the 20 years and out benefit. Employee Pension Buybacks serve the same purpose as employee contributions. Amount budgeted is only that necessary to balance the fund and does not represent estimated revenues.
- \* **Method and Frequency:** Employer contributions are actuarially determined for the year as a dollar amount. This is converted to a percent of payroll and applied to the police payroll by program on a monthly or other periodic basis. Since the payroll may vary and state contributions may be applied to reach the dollar amount, the percent of payroll is periodically adjusted until the actuarially determined dollar amount is reached.

Police employee basic contributions and 20 plus contributions are both actuarially determined percents of an active Police Officer's salary. Currently the basic contribution is 1 percent of salary for management Police Officers and 2 percent of salary for non-management Police Officers. Active police Officers also contribute 0.4 percent of salary to finance the 1988 removal of the age 47 requirement for normal retirement. The contributions are made by every active member with each pay check.

Employee Pension Buybacks are calculated based on the actuarially determined percent, the amount of pension time being brought back, and the active member's rate. The contributions may be made in addition to what the active member already pays with each check for a period of time or in a lump sum payment.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Employer Contribution	\$4,788,163	\$3,374,647	\$4,357,858	\$110,403	\$102,518

**REVENUE MANUAL**

**Revenue Description:**

**Fund/Account Number:**

Miscellaneous Revenues:	
Interest-Investments	622 5711 350
Interest-Others	622 5711 355
Interest-Negative Cash	622 5711 364
Realized Apprec/Dept-Investment	622 5711 600
Unrealized Apprec/Dept-Investment	622 5711 601
Dividend Income	622 5711 602
Misc. Gain/Loss Pension Investment	622 5711 604

**Legal Authority:**

**Fund/Department/Program:**

Approved Through the Annual Budget	Police Pension
	Finance
	969 Police Pension Fund

**General Information**

- \* **Description:** The Police Pension Fund is one of several combined Police Pension Funds which invest with the City's other two defined benefit pension plans, as well as separately. They participate in a pooled investment portfolio which provides for dollar-weighted equivalent participation in both the investment return and associated costs. The Custodian for the Plan's assets maintains separate sub-accounts for the City's three pension plans' assets within a Master Pooled account. Where the Investment Policy is common among the three City pension plans, the assets are generally co-mingled for investment by a common manager to achieve efficiencies in the execution of trades and fees associated with the investment. However, the securities are allocated on a unitized basis and accounted for by the master custody bank in separate sub-accounts for each trust fund. Dividends, interest, capital gains/losses, distributions, etc. are allocated by the Custodian on a nit value basis.
- \* **Method and Frequency:** The Police Pension Board and two other defined benefit pension plans utilize the services of its Custodian for securities lending for the pension portfolio. The Custodian, acting as agent, lends securities held in the portfolio and administers the collateral custody. The transaction is perceived to be transparent to the third-party managers who manage segments on the portfolio. Based on the Custodian's Plan Valuation Consolidated Allocation Schedule at the end of every month, investment income is calculated for each pension in the above categories. The income is then divided and journalized between each Police Pension Fund based on its portion of the combined plan investment.
- \* **Comments:** Fund 622 (Police Pension Fund) is the primary Police Pension Fund to which Fund 625 (Police Pension-COLA Benefit Fund), and Fund 619 (Police Pension-Excess Over St 97) combine. Although Investment Income is allocated between all three funds, the **Revenue Collection History and Current Budget** presented below is the combined amount without Securities Lending Income.

**Revenue Collection History and Current Budget:**

	Actual <u>1999/2000</u>	Actual <u>2000/2001</u>	Actual <u>2001/2002</u>	Revised <u>2002/2003</u>	Budget <u>2003/2004</u>
Investment Income	\$34,080,061	\$(14,082,452)	\$ 0	\$ 0	\$ 0
Interest-investments			5,731,716	0	0
Interest-Others			5,637	0	0
Interest-Negative Cash			10,123,153	0	0
Realized Apprec/Dept-Invest			13,387,620	0	0
Unrealized Apprec/Dept Invest			1,609,239	0	0
Miss Gain/Loss Pension Invest			30,552	0	0
Investment Income	\$34,080,061	\$(14,082,452)			

**Revenue Description:**

Miscellaneous Revenues:  
 Securities Lending Income

**Fund/Account Number:**

622 5711 603

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Police Pension  
 Finance  
 969 Police Pension Fund

**General Information**

- \* **Description:** The Police Pension Board and two other defined benefit pension plans utilize the services of its Custodian for securities lending for the pension portfolio. The Custodian, acting as agent, lends securities held in the portfolio and administers the collateral custody. The transaction is transparent to the third-party managers who manage segments of the portfolio.

The broker/dealer collateralizes their borrowing (usually in cash) to 102 percent of the security value plus accrued interest and this collateral is adjusted daily to maintain the 102 percent level. If the broker/dealer fails to return the security, upon request, then the Custodian, acting as agent, will utilize the collateral to replace the security borrowed. The transaction establishes a rebate interest rate (assuming cash collateral) which is due back to the broker/dealer upon return of the security. The cash is then invested short-term and the pension plans and the custodian share in the incremental return available the rebate rate.

- \* **Method and Frequency:** The value of Securities Lending Income is calculated for each pension plan and at the end of each fiscal year. The income is then divided and journalized between each Police Pension Fund based on its portion of the combined plan investment.
- \* **Comments:** Fund 622 (Police Pension Fund) is the primary Police Pension Fund to which Fund 625 (Police Pension-COLA Benefit Fund), and Fund 619 (Police Pension-Excess Over St 97) combine. Although Securities Lending Income is allocated between all three funds, the **Revenue Collection History and Current Budget** presented below is the combined amount without Securities Lending Income.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Securities Lending Income	\$2,719,502	\$2,033,373	\$ 980,938	\$ 0	\$ 0

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:  
Employer Contribution

**Fund/Account Number:**

623 5356

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

General Employee Pension  
Finance  
968/980 General Employee &  
Contribution Pension Funds

**General Information**

- \* **Description:** The General Employer Pension Fund receives employer contributions and the General Employee Contribution Pension Fund receives employee contributions to be held by the City in a fiduciary capacity for General Employee pensioners. Employee Pension Buybacks serve the same purpose as employee contributions. Amount budgeted is only that necessary to balance the fund's budgeted expenses and does not represent estimated revenues.
- \* **Method and Frequency:** Employer contributions are actuarially determined for the year as a dollar amount. This is converted to a percent of payroll and applied to the General Employee payroll by program on a monthly or other periodic basis. Since the payroll may vary, the percent of payroll is periodically adjusted until the actuarially determined dollar amount is reached.

General Employee employee basic contributions are an actuarially determined percent of an active General Employee's salary. Currently the basic contribution is 3.05 percent of salary. An additional 1.83 percent is contributed to fund the COLA (see next page). The contributions are made by every active member with each pay check.

Employee Pension Buybacks are calculated based on the actuarially determined percent, the amount of pension time being bought, and the active member's rate. The contributions may be made in addition to what the active member already pays with each check for a period of time or in a lump sum payment.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Employer Contribution	\$4,663,447	\$2,248,994	\$1,793,542	\$ 113,403	\$ 118,518

**REVENUE MANUAL**

**Revenue Description:**

**Fund/Account Number:**

Miscellaneous Revenues:	
Interest-Investments	623 5711 350
Interest-Others	623 5711 355
Interest-Negative Cash	623 5711 364
Realized Apprec/Dept-Investment	623 5711 600
Unrealized Apprec/Dept-Investment	623 5711 601
Dividend Income	623 5711 602
Misc. Gain/Loss Pension Investment	623 5711 604

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

General Employee Pension  
Finance  
968 General Employee Pension  
Fund

**General Information**

- \* **Description:** The General Employee Pension Fund is one of several combined General Employee Pension Funds which invest with the City's other two defined benefit pension plans, as well as separately. They participate in a pooled investment portfolio which provides for dollar-weighted equivalent participation in both the investment return and associated costs. The Custodian for the Plan's assets maintains separate sub-accounts for the City's three pension plans' assets within a Master Pooled account. Where the Investment Policy is common among the three City pension plans, the assets are generally co-mingled for investment by a common manager to achieve efficiencies in the execution of trades and fees associated with the investment. However, the securities are allocated on a unitized basis and accounted for by the master custody bank in separate sub-accounts for each trust fund. Dividends, interest, capital gains/losses, distributions, etc. are allocated by the Custodian on a unit value basis.
- \* **Method and Frequency:** The General Employee Pension Board and two other defined benefit pension plans utilize the services of its Custodian for securities lending for the pension portfolio. The Custodian, acting as agent, lends securities held in the portfolio and administers the collateral custody. The transaction is perceived to be transparent to the third-party managers who manage segments of the portfolio. Based on the Custodian's Plan Valuation Consolidated Allocation Schedule at the end of every month, investment income is calculated for each pension in the above categories. The income is then divided and journalized between each General Employee Pension Fund based on its portion of the combined plan investment.
- \* **Comments:** Fund 623 (General Employee Pension Fund) is the primary General Employee Pension Fund to which Fund 624 (General Employee Contribution Fund), and Fund 627 (General Employee Pension-COLA Benefit Fund) combine. Although Securities Lending Income is allocated between all three funds, the **Revenue Collection History and Current Budget** presented below is the combined amount without Securities Lending Income.

**Revenue Collection History and Current Budget:**

	Actual 1999/2000	Actual 2000/2001	Actual 2001/2002	Revised 2002/2003	Budget 2003/2004
Investment Income	\$24,946,068	\$(3,640,548)	\$ 472,657	\$ 0	\$ 0
Interest-investments			3,844,966	0	0
Interest-Others			2,572	0	0
Interest-Negative Cash			(3,023,061)	0	0
Realized Apprec/Dept-Invest			(10,220,600)	0	0
Unrealized Apprec/Dept Invest			874,924	0	0
Miss Gain/Loss Pension Invest			22,663	0	0

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Securities Lending Income

**Fund/Account Number:**

623 5711 603

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

General Pension  
Finance  
968 General Employee Pension  
Fund

**General Information**

- \* **Description:** The General Employee Pension Board and two other defined benefit pension plans utilize the services of its Custodian for securities lending for the pension portfolio. The Custodian, acting as agent, lends securities held in the portfolio and administers the collateral custody. The transaction is transparent to the third-party managers who manage segments of the portfolio.

The broker/dealer collateralizes their borrowing (usually in cash) to 102 percent of the security value plus accrued interest and this collateral is adjusted daily to maintain the 102 percent level. If the broker/dealer fails to return the security, upon request, then the Custodian, acting as agent, will utilize the collateral to replace the security borrowed. The transaction establishes a rebate interest rate (assuming cash collateral) which is due back to the broker/dealer upon return of the security. The cash is then invested short-term and the pension plans and the custodian share in the incremental return available the rebate rate.

- \* **Method and Frequency:** The value of Securities Lending Income is calculated for each pension plan and at the end of each fiscal year. The income is then divided and journalized between each General Employee Pension Fund based on its portion of the combined plan investment.
- \* **Comments:** Fund 623 (General Employee Pension Fund) is the primary General Employee Pension Fund to which Fund 624 (General Employee Contribution Fund), and Fund 627 (General Employee Pension-COLA Benefit Fund) combine. Although Securities Lending Income is allocated between all three funds, the **Revenue Collection History and Current Budget** presented below is the combined amount without Securities Lending Income.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Securities Lending Income	\$1,768,291	\$1,974,780	\$465,053		

**Revenue Description:**

Intergovernmental Revenues:  
 Employee Contribution  
 Employee Pension Buybacks

**Fund/Account Number:**

624 5358 115  
 624 5358 131

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

General Employee Pension  
 Contribution  
 Finance  
 980 General Employee  
 Pension Contribution

**General Information**

- \* **Description:** The General Employee Contribution Pension Fund receives employee contributions to be held by the City in a fiduciary capacity for General Employee pensioners. Employee Pension Buybacks serve the same purpose as employee contributions. Amount budgeted is only that necessary to balance the fund's budgeted expenses and does not represent estimated revenues.
- \* **Method and Frequency:** General employee basic contributions are an actuarially determined percent of an active General Employee's salary. Currently the basic contribution is 3.05 percent of salary. An additional 1.83 percent is contributed to fund the COLA (see next page). The contributions are made by every active member with each pay check.

Employee Pension Buybacks are calculated based on the actuarially determined percent, the amount of pension time being brought back, and the active member's rate. The contributions may be made in addition to what the active member already pays with each check for a period of time or a lump sum payment.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Employee Contribution	\$1,277,637	\$1,048,316	\$ 829,458		
Employee Pension Buybacks	21,563	18,608	8,929		

## REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Securities Lending Income

**Fund/Account Number:**

624 5711 603

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

General Employee Pension Cont.  
Finance  
980 General Employee Pension  
Contribution

**General Information**

- \* **Description:** Securities held by the Trustee of the fund are loaned to another institution for a fee. The usual transaction is for a very short duration.

The General Employee Pension Board and two other defined benefit pension plans utilize the services of its Custodian for securities lending for the pension portfolio. The custodian, acting as agent, lends securities held in the portfolio and administers the collateral custody. The transaction is transparent to the third-party managers who manage segments of the portfolio.

The broker/dealer collateralizes their borrowing (usually in cash) to 102 percent of the security value plus accrued interest and this collateral is adjusted daily to maintain the 102 percent level. If the broker/dealer fails to return the security, upon request, then the Custodian, acting as agent, will utilize the collateral to replace the security borrowed. The transaction establishes a rebate interest rate (assuming cash collateral) which is due back to the broker/dealer upon return of the security. The cash is then invested short-term and the pension plans and the custodian share in the incremental return available the rebate rate.

- \* **Method and Frequency:** The value of Securities Lending Income is calculated for each pension plan and at the end of each fiscal year. The income is then divided and journalized between each Police Pension Fund based on its portion of the combined plan investment.
- \* **Comments:** Fund 623 (General Employee Pension Fund) is the primary General Employee Pension Fund to which Fund 624 (General Employee Contribution Fund), and Fund 627 (General Employee Pension-COLA Benefit Fund) combine. Although Securities Lending Income is allocated between all three funds, the Revenue Collection History and Current Budget presented below is the combined amount.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Securities Lending Income	\$ 37,139	\$ 554			

REVENUE MANUAL

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**Revenue Description:**

Intergovernmental Revenues:  
Employee Contribution – COLA

**Fund/Account Number:**

625 5358 122

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Police Pension-COLA Benefit  
Finance  
972 Police Pension COLA  
Benefit

**General Information**

- \* **Description:** The police COLA Benefit Fund receives employee contributions to be held by the City in a fiduciary capacity for Police pensioners' cost of living allowance.
- \* **Method and Frequency:** Police employee COLA contributions are an actuarially determined percent of an active police salary. Currently active Policies contribute 3.33 percent of salary for the COLA benefit. The contributions are made by every active members of each pay check.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Employee Contribution-COLA	\$ 995,954	\$1,090,244	\$1,159,674		

REVENUE MANUAL

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**Revenue Description:**

Intergovernmental Revenues:  
Employee Contribution-COLA

**Fund/Account Number:**

627 5358 122

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Gen Employee Pension-  
COLA Benefit  
Finance  
914 General Employee Pension  
COLA

**General Information**

- \* **Description:** The General Employee COLA Benefit Fund receives employee contributions to be held by the City in a fiduciary capacity for General Employee pensioners' cost of living allowance.
- \* **Method and Frequency:** General Employee COLA contributions are an actuarially determined percent of an active General Employee's salary. Currently active General Employees contribute 1.83 percent of salary for the COLA benefit, effective October 1, 1998. The contributions are made by every active member with each pay check.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Employee Contribution-COLA	\$765,773	\$477,381	\$497,679		

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:  
 Employer Contribution  
 Employer Matching Contribution  
 Employee Contribution-DC

**Fund/Account Number:**

628 5356  
 628 5356 100  
 628 5358 130

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Defined Contribution Fund  
 Finance  
 981 Defined Contribution Plan  
 Fund

**General Information**

\* **Description:** The General Employee’s Defined Contribution (DC) Fund receives employer contributions and general employee contributions for those employees hire before October 1, 1998, electing this option, and for all employees hired after October 1, 1998. These funds are transferred to a third-party administrator who assists the individual with the investment of their DC account. There is no budget for this fund although the general funds expense for employer contribution is budgeted.

\* **Method and Frequency:** Participants in the DC Plan have three types o contributions that may be made:

- an irrevocable pre-tax contribution of three percent of pensionable earnings each year; or
- an annual election of either zero, one, two or three percent (after tax basis); and
- an election of between one to seven percent, not matched, additional (after tax basis) pensionable earnings which can be changed from time to time in accordance with the Plan to assist employees in accumulating assets for future use.

The City contributes a basic amount equal to seven percent of pensionable earnings annually and will match up to an additional three percent in contributions for a total of up to 10 percent. These combined contributions could result in a grand total equal to 13 percent of earnings. Both Employer and Employee contributions are transferred to the third party administrator with each payroll.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Employer Contribution	\$1,628,886	\$2,314,535	\$3,269,011		
Employee Matching Contribution	686,181	957,285	1,340,231		
Employee Contribution-DC	732,422	1,027,395	1,483,762		

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:

Transfer-Employee DB Contributions  
 Transfer-Employee DB Interest  
 Transfer-Employee DB NP

**Fund/Account Number:**

628 5358 150  
 628 5358 160  
 628 5358 170

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Defined Contribution Fund  
 Finance  
 981 Defined Contribution  
 Plan Fund

**General Information**

- \* **Description:** On October 1, 1998, the city created a new hybrid pension plan for its general employees, including the previously existing Defined Benefit Plan (DB) and introducing a new Defined Contribution Plan (DC) option. Each employee in the old DB Plan could elect to stay in the DB Plan or move the present value of their future benefits to the DE Plan any time during the initial three year period. To avoid potential inequities, employees with ten years of service as of October 1, 1998 have until the end of their City career to make this choice.
- \* **Method and Frequency:** When General Employees that were hired before October 1, 1998, decide to move to the Defined Contribution Plan (DC) from the Defined Benefit Plan (DB), the present value of their future benefits are calculated based on a model by the City's actuary, Gabriel, Roeder, Smith & Company. That calculated amount is moved from the General Employee Pension Funds using these transfer accounts to zero out the Employees' Contributions, Interest, and Net Present Value in the DB plan. DC transfers are calculated and made with every bi-weekly payroll.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Transfer-Employee DB Contributions	\$2,986,538	\$3,035,949	\$ 232,991		
Transfer-Employer DB Interest	702,546	698,278	67,524		
Transfer-Employer DB NP	24,378,599	20,149,507	2,166,860		

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
 DC Earnings & Fee Credit  
 Roll-Over-DC from Outside

**Fund/Account Number:**

628 5358 180  
 628 5358 190

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Defined Contribution Fund  
 Finance  
 981 Defined Contribution Plan  
 Fund

**General Information**

- \* **Description:** With the Defined Contribution Plan, the participant controls the investment process and assumes the volatility of return risk, the City benefits from this shift of investment risk and potential volatile budgeting and funding requirements. The DC Earnings & Fee Credit account reflects the participants' earnings and fees. One of the features of this plan, which is attractive to new hires, is the portability feature. The plan allows rollovers from other plans in which the employee may have invested for retirement. The Roll-Over-DC from Outside account reflects these changes.
- \* **Method and Frequency:** At the end of the City's Fiscal Year, the Defined Contribution Plan Fund is reconciled and journal entries are made to show the changes reflected in the third party administrator's summary statement of all DE accounts for revenues, expenses and loans.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> 1999/2000	<u>Actual</u> 2000/2001	<u>Actual</u> 2001/2002	<u>Revised</u> 2002/2003	<u>Budget</u> 2003/2004
DC Earnings & Fee Credit	\$5,754,482	\$11,543,609	\$(6,736,973)		
Roll-Over-DC from Outside	261,433	189,196	203,426		

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Fees-Cemetery/Interments

**Fund/Account Number:**

631 5575 215

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

General Fund  
General Administration  
154 Greenwood Cemetery

**General Information**

\* **Description:** Fees charged for the use of equipment and labor required for services, interments, entombments, inurns, disinterments and removal.

\* **Fee Schedule:**

Site opening and closing	
Monday-Friday	\$ 400
Saturday	450
Infant section	150
Cremains	75-150
Disinterment for removal	400
Disinterment/Reinterment	500
Government marker installation	25
Monument Foundations (per square inch)	.15

\* **Method and Frequency:** Fees must be paid before services are rendered.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Fees-Cemetery/Interments	\$ 81,253	\$ 86,617	\$ 92,626	\$115,325	\$138,335

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

631 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Cemetery Trust  
General Administration  
154 Greenwood Cemetery7

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds which comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** Investment of funds are for time periods, amounts and in security types developed by the Chief Financial Officer and are subject to approval by the City Council. For a complete listing of permitted investments see F.S. 166.261, and City Code, Sec. 2.09.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Interest-Investments	\$31,788	\$57,876	\$42,218	\$58,653	\$ 25,291

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
 Interest-Cemetery Lots  
 Block 11 and 12 Sales  
 Vault Sales-Block 11 and 12

**Fund/Account Number:**

631 5713  
 631 5742 110  
 631 5742 120

**Legal Authority:**

City Code Chapter 15, Art. VIII

**Fund/Department/Program:**

Cemetery Trust  
 General Administration  
 154 Greenwood Cemetery

**General Information**

\* **Description:** Sales of double depth casket vaults. Interest charged for double-depth lot installment payments.

\* **Fee Schedule:**

Double vaults	\$850
Land	850

Interest is charged in accordance with the terms of the agreement of sale.

\* **Method and Frequency:** Entire payment must be made if immediate use is required; otherwise, vault may be financed at a 12 percent annual interest rate. Interest is added to the regular installment payments. All payments are made to Revenue Collection, Accounting and Control Division.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> 1999/2000	<u>Actual</u> 2000/2001	<u>Actual</u> 2001/2002	<u>Revised</u> 2002/2003	<u>Budget</u> 2003/2004
Interest-Cemetery Lots	\$ 976	\$ 1,656	\$ 808	\$ 720	\$ 270
Block 11 & 12 Sales	53,970	44,200	108,385	153,000	160,650
Vault Sales-Block 11&12	53,970	44,200	107,535	153,000	106,650

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Cemetery Lot Sales

**Fund/Account Number:**

631 5742 100

**Legal Authority:**

City Code, Sec. 16.10-16.11

**Fund/Department/Program:**

General Fund  
General Administration  
154 Greenwood Cemetery

**General Information**

\* **Description:** Revenues raised from the sale of lots in Greenwood Cemetery.

\* **Fee Schedule:**

City resident	
Adult, per space	\$ 850.00
Infant, per space	150.00
Cremation-only space, per space	400.00
Qualified non-City resident	
Adult, per space	\$1,700.00
Infant, per space	300.00
Cremation-only space, per space	800.00

\* **Method and Frequency:** Payments are made to the Revenue Collection Section, in the Accounting and Control Division. Deed is issued upon receipt of full payment.

\* **Special Requirements:** Deceased must be a permanent resident of the City or a blood relative of a deceased person already interred in the cemetery. Spaces may be purchased on an installment basis but interment in or the placing of a memorial on the space is not permitted until purchase price is paid in full.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Cemetery Lot Sales	\$13,550	\$ 9,800	\$19,160	\$22,750	\$23,900

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Facility Use-Non Taxable  
 Facility Use-Taxable

**Fund/Account Number:**

633 5445 490  
 633 5445 500

**Legal Authority:**

F.S. 166.201  
 Board of Trustees, City Council approval  
 Whenever fees are changed

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
 Families, Parks & Recreation  
 143 Harry P. Leu Gardens

**General Information**

\* **Description:** The Garden House and Cottage are rented to various groups throughout the year.

\* **Fee Schedule:**  
 Evening and weekend (all 4-hour blocks)

	<u>Daily</u>	<u>Non-Profit</u>	<u>Green Industry Historic Group</u>
Camellia Room	\$600	\$450	\$300
Rose Room	300	225	150
Orchid Room	300	225	15
Garden Cottage	75	50	50
Camellia Room	750	375	
		Plus insurance	

\* **Method and Frequency:** Deposit required, remainder due 30 days prior to event.

\* **Special Requirements:** Must have Certificate of Insurance reflecting coverage for bodily injury and property damage.

\* **Comments:** Daily rates are per four hour block minimum.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Facility Use-Non Tx.	\$ 789	\$ 2,536	\$ 10,009	\$ 6,000	\$ 6,000
Facility Use-Tx.	50,066	39,980	32,271	70,000	70,000

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Admissions-Taxable

**Fund/Account Number:**

633 5445 510

**Legal Authority:**

F.S. 166.201  
Board of Trustees, City Council approval  
whenever fees are changed

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
Families, Parks & Recreation  
143 Harry P. Leu Gardens

**General Information**

- \* **Description:** Fee charged to non-members for admission to the Gardens.
  
- \* **Fee Schedule:**

Adult	\$4.00
Children (kindergarten-twelfth grade)	1.00
  
- \* **Method and Frequency:** Charged at admission. Admission taken at the Garden House front desk.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Admissions-Tx.	\$121,163	\$109,277	\$101,979	\$140,400	\$140,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Weddings-Taxable

**Fund/Account Number:**

633 5445 520

**Legal Authority:**

F.S. 166.201  
Board of Trustees, City Council approval  
whenever fees are changed

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
Families, Parks & Recreation  
143 Harry P. Leu Gardens

**General Information**

\* **Description:** Weddings may take place at The Garden based on a fee schedule for Facility Use adopted by the City and Board of Trustees.

\* **Fee Schedule:**

“SMALL” WEDDING

<u>Guest</u>	<u>Fee</u>	<u>Time (1 hr. period)</u>	<u>Sites</u>
Up to 25	\$100.00	9, 11:30 a.m., 1:00, 3:30 p.m.	Trellis Southwood Gazebo- in-the-Woods White Garden

**Effective 12/1/2002**

Up to 25	\$175.00	9, 11:30 a.m., 1:00, 3:30 p.m.	Trellis Southwood Gazebo- in-the-Woods White Garden
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“STANDARD OUTDOOR GARDEN” WEDDING

<u>10:00 a.m.-3:00 p.m.</u>	<u>Fee (tax included)</u>	<u>Deposit</u>
Under 180 guests	\$500.00	\$250.00
<b>Effective 12/1/2002</b> Under 180 guests	\$750.00	\$375.00

\* **Method and Frequency:** “Small” wedding paid in full at booking. Deposit required when event is booked, remainder due 30 days prior to event for “Standard Outdoor Garden” weddings.

\* **Special Requirements:** Must have “Certificate of Insurance” reflecting coverage for bodily injury and property damage.

\* **Comments:** “Small” weddings may include five chairs for the elderly or disabled. The Lantern Room may be used in the case of inclement weather if available. A brief rehearsal may be held Wednesdays between 9a.m. and 3:30 p.m. Standard Outdoor Garden weddings include chair and table setup, rehearsal, and a one-year Garden membership for the bride and groom. Standard Outdoor Garden weddings include use of the cottage for dressing or inclement weather. The wedding party, parents and grandparents are not counted as guests.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Weddings-Tx.	\$ 80,851	\$ 79,100	\$ 82,421	\$ 90,000	\$108,000

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Reception-Taxable

**Fund/Account Number:**

633 5445 530

**Legal Authority:**

F.S. 166.201  
Board of Trustees, City Council approval  
Whenever fees are changed

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
Families, Parks & Recreation  
143 Harry P. Leu Gardens

**General Information**

- \* **Description:** The Garden House is rented for wedding receptions and private receptions according to the following fee schedule:
- \* **Fee Schedule:** See fee schedule for account 5445 490.
- \* **Method and Frequency:** Deposit required, remainder, plus insurance, due 30 days prior to event.
- \* **Special Requirements:** Must have Certificate of Insurance reflecting coverage for bodily injury and property damage.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Reception-Tx.	\$ 80,843	\$ 79,363	\$ 75,354	\$103,000	\$103,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Special events-Taxable

**Fund/Account Number:**

633 5445 540

**Legal Authority:**

F.S. 166.201  
Board of Trustees, City Council approval  
Whenever fees are changed

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
Families, Parks & Recreation  
143 Harry P. Leu Gardens

**General Information**

\* **Description:** Revenue generated from annual events which include plant sales, Spring and Fall Moon Strolls and the Leu Holiday Celebration (A Storybook Christmas).

\* **Fee Schedule:**

Special Events admission Cost – subject to change

Ghost Stories (tax included)	Adult	\$ 7.00
	Member Adult	5.00
	Child	3.00
Fall Moon Stroll	General Admission	18.00
	Member Admission	13.00
Holiday Pops Concert	General Admission	20.00
	Member Admission	15.00
Camellia Show		Free
Plant Sale	Booth donation for-profit	250.00
	Booth donation non-profit	150.00
	Booth donation information only	50.00
	Booth donation government only	0
Mother's Day	Moms	Free
	Adults	4.00
	Kids K-12 grade	1.00
Fall Moon Stroll	General Admission	18.00
	Member Admission	13.00
Father's Day	Dads	Free
	Adults	4.00
	Kids K-12 grade	1.00

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Special Events-Tx.	\$ 63,746	\$ 81,375	\$ 84,747	\$110,000	\$110,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Education

**Fund/Account Number:**

633 5445 550

**Legal Authority:**

F.S. 166.201  
Board of Trustees, City Council approval  
Whenever fees are changed

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
Families, Parks & Recreation  
143 Harry P. Leu Gardens

**General Information**

\* **Description:** Fees for educational classes at Leu Gardens. May be weekday, evening or weekend classes. These may be oriented to adults or children/youth. Classes include lectures; workshops and week-long children's day camp.

\* **Fee Schedule:** Based on type of class.

Normal lecture:	Members	\$ 7.00
	Non-members	12.00
Kid's Camp:	8:00-3:00	
	Members	70.00
	Non-members	80.00
Guided tours (per registered guests)	(K-12)	2.00
	(Adult)	6.00

Horticulture Therapy Program is free with registration.

Workshop: Same as lecture but when materials are provided, a "kit-fee" may be attached. Also based on number of classes in series and materials used \$25.00-135.00

\* **Comments:** The fees vary according to the class. Flexibility is needed in setting the class fee.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Education	\$32,993	\$39,582	\$37,883	\$45,000	\$45,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Resales-Non Taxable  
Resales-Taxable

**Fund/Account Number:**

633 5445 560  
633 5445 570

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
Families, Parks & Recreation  
143 Harry P. Leu Gardens

**General Information**

- \* **Description:** Sales of "Garden Gifts" from gift shop located in the Garden House to either the public or non-tax groups.
- \* **Fee Schedule:** Based on price of the item sold.
- \* **Method and Frequency:** All objects are labeled and priced. Inventory is turned over throughout the year.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2000/2001</u>	<u>Actual</u> <u>2001/2002</u>	<u>Revised</u> <u>2002/2003</u>	<u>Budget</u> <u>2003/2004</u>
Resales-Non Taxable	\$ 160	\$ 348	\$ 128	\$ 0	\$ 2,000
Resales-Taxable	127,869	116,952	109,226	140,000	110,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Garden Membership  
 Garden Donations

**Fund/Account Number:**

633 5445 620  
 633 5445 630

**Legal Authority:**

F.S. 166.201  
 Board of Trustees, City Council approval  
 Whenever fees are changed

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
 Families, Parks & Recreation  
 143 Harry P. Leu Gardens

**General Information**

\* **Description:** Income received from selling memberships and receiving donations from various individuals and organizations.

\* **Fee Schedule:**

Individual:	\$ 30.00
Family	35.00
Seniors	25.00
Students	20.00
Contributing	60.00
Sustaining	125.00
Orchid	300.00
Rose	500.00
Camellia	250.00
Organizational	500.00
Garden Club	75.00

**Revenue Collection History and Current Budget:**

	<u>Actual</u> 1999/2000	<u>Actual</u> 2000/2001	<u>Actual</u> 2001/2002	<u>Revised</u> 2002/2003	<u>Budget</u> 2003/2004
Garden Membership	\$ 98,388	\$105,655	\$103,506	\$110,000	\$150,000
Garden Donations	18,398	11,185	11,472	10,000	10,000

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

633 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
Families, Parks & Recreation  
143 Harry P. Leu Gardens

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds which comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** Investment of funds are for time periods, amounts and in security types developed by the Chief Financial Officer and are subject to approval by the City Council. For a complete listing of permitted investments see F.S. 166.261, and City Code, Sec. 2.09.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Interest Investments	\$11,181	\$50,969	\$ 4,307	\$ 6,700	\$ 6,700

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Other Revenue

**Fund/Account Number:**

633 5760 300

**Legal Authority:**

F.S. 166.201  
City Code, Ch. 2, Art. XX, Sec. 2.152

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
Families, Parks & Recreation  
143 Harry P. Leu Gardens

**General Information**

- \* **Description:** Other fees, charges or revenues not accounted for in a separate revenue account.
- \* **Fee Schedule:** Varies depending on the reason for the charge.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Other Revenue	\$ 0	\$1,161	\$ 185	\$1,000	\$1,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Commissions-Catering-Tx.

**Fund/Account Number:**

633 5760 800

**Legal Authority:**

F.S. 166.201  
Board of Trustees, City Council approval

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
Families, Parks & Recreation  
143 Harry P. Leu Gardens

**General Information**

- \* **Description:** Catering for events held at the various Garden Facilities, performed by a private firm under contract to the Gardens.
- \* **Fee Schedule:** The Gardens receives ten percent of the caterer's fee.
- \* **Method and Frequency:** Due from caterer on date of event.

Note: Revenue projections are budgeted under 5760 800, collections are recorded by caterer under numbers 5760 801-881.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Commission-Catering-Tx.	\$51,757	\$56,710	\$64,095	\$55,000	\$62,500

REVENUE MANUAL

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**Revenue Description:**

Non-Operating Revenues:  
Contribution-General Fund

**Fund/Account Number:**

633 6950 100

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

H.P. Leu Gardens Trust  
Families, Parks & Recreation  
143 Harry P. Leu Gardens

**General Information**

- \* **Description:** Contribution from the General Fund which provides supplemental funds for operating and administrative expenses of Harry P. Leu Gardens.
- \* **Fee Schedule:** The General Fund contribution funds the difference between Harry P. Leu Gardens revenues and operating and administrative expenses.
- \* **Method and Frequency:** Contributions are made in equal quarterly allotments.
- \* **Comments:** Harry P. Leu Gardens formerly had two programs, one in the General Fund and one in the Trust Fund. Under that scenario the Trust Fund made a contribution to the General Fund. During FY 1994/95 budget development everything was consolidated into one program in the Trust Fund, with the General Fund marking a contribution to the Trust Fund.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Contribution-General Fund	\$1,121,500	\$1,300,000	\$1,300,000	\$1,311,000	\$1,207,228

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Facility Use-Tx.

**Fund/Account Number:**

634 5445 500

**Legal Authority:**

F.S. 166.201  
Board of Trustees, City Council approval  
Whenever fees are changed

**Fund/Department/Program:**

Mennello Museum-American  
Folk Art  
Executive Offices  
144 Mennello Museum-  
American Folk Art

**General Information**

- \* **Description:** Mennello Museum of American Folk Art is rented to various groups throughout the year. Photography fees are also included in this account.
- \* **Fee Schedule:**

Gallery Rental	\$1,000/event
Non-Profit Rate	500/event
- \* **Method and Frequency:** Deposit required, remainder due 30 days prior to event. Receive 50 percent before event and 50 percent the day of the event.
- \* **Special Requirements:** Must have Certificate of Insurance reflecting coverage for bodily injury and property damage.
- \* **Comments:** Daily rates are per four hour block minimum. Frequent guest weekly rates are for a minimum of 45 weeks. Monthly rates are for a minimum of ten months. Non-profit rate is available to 501©3 organizations.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Facility Use-Tx.	\$1,738	\$2,431	\$1,326	\$ 0	\$4,000

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Admissions-Tx.

**Fund/Account Number:**

634 5445 510

**Legal Authority:**

F.S. 166.201  
Board of Trustees, City Council approval  
Whenever fees are changed

**Fund/Department/Program:**

Mennello Museum -  
American Folk Art  
Executive Offices  
144 Mennello Museum-  
American Folk Art

**General Information**

- \* **Description:** Fee charged to non-members for admission to the Museum. Maybe regular visit, or special event.
- \* **Fee Schedule:**

Adult	\$3.00
Children (kindergarten – Twelfth Grade)	1.00
- \* **Method and Frequency:** Charged at admission area in Visitor Center.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Admissions-Tx.	\$ 5,920	\$10,707	\$13,024	\$ 8,100	\$15,100

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Education

**Fund/Account Number:**

634 5445 550

**Legal Authority:**

F.S. 166.201  
Board of Trustees, City Council approval

**Fund/Department/Program:**

Mennello Museum-  
American Folk Art  
Executive Offices  
144 Mennello Museum-  
American Folk Art

**General Information**

- \* **Description:** Fees for educational classes at Mennello Museum of American Folk Art. Maybe weekday, evening or weekend classes. These may be oriented to adults or children/youth. Classes include lectures.
- \* **Fee Schedule:** Fee is variable depending on type class. Members received discount rate on classes/lectures.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Education	\$ 155	\$ 499	\$1,218	\$1,222	\$2,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Membership

**Fund/Account Number:**

634 5445 620

**Legal Authority:**

F.S. 166.201  
Board of Trustees, City Council approval  
whenever fees are changed

**Fund/Department/Program:**

Mennello Museum –  
American Folk Art  
Executive Offices  
144 Mennello Museum –  
American Folk Art

**General Information**

\* **Description:** Income received from selling memberships.

\* **Fee Schedule:**

Individual	\$35.00
Family	50.00
Seniors	15.00
Students	15.00

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Membership	\$3,415	\$2,845	\$3,148	\$2,580	\$4,000

**REVENUE MANUAL** \_\_\_\_\_

**Revenue Description:**

Miscellaneous Revenues:  
Contributions and Donations – Other

**Fund/Account Number:**

634 5745 100

**Legal Authority:**

City Council

**Fund/Department/Program:**

Mennello Museum –  
American Folk Art  
Executive Offices  
144 Mennello Museum -  
American Folk Art

**General Information**

- \* **Description:** Contributions from citizens, civic organizations, homeowners associations and other interested groups to support the programs and services offered by the City.
- \* **Method and Frequency:** Private contributions must be presented to City Council prior to acceptance.

**Revenue Collection History and Current Budget:**

	<u>Actual 1999/2000</u>	<u>Actual 2000/2001</u>	<u>Actual 2001/2002</u>	<u>Revised 2002/2003</u>	<u>Budget 2003/2004</u>
Contributions and Donations - Other	\$ 6,968	\$ 333	\$ 896	\$13,384	\$ 4,000