

REVENUE MANUAL

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**Revenue Description:**

Non-Operating Revenues:  
Contribution-General Fund

**Fund/Account Number:**

634 6950 100

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Contribution from the General Fund which provides supplemental funds for operating and administrative expenses of Mennello Museum-American Folk Art.
- \* **Fee Schedule:** The General Fund contribution funds the difference between Mennello Museum - American Folk Art revenues and operating and administrative expenses.
- \* **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	\$192,521	\$222,000	\$471,220	\$487,340	\$455,972

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

640 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Community Redevelopment Agcy  
Economic Development  
960 Non-departmental-CRA

**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	\$144,466	\$172,428	\$132,129	\$127,134	\$ 91,089

REVENUE MANUAL

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**Revenue Description:**

Non-Operating Revenues:  
Contribution-CRA Trust Fund

**Fund/Account Number:**

640 6950 656

**Legal Authority:**

F.S. 163

**Fund/Department/Program:**

Community Redevelopment Agcy  
Economic Development  
960 Non-departmental-CRA

**General Information**

- \* **Description:** Tax increment revenues, which are transferred from the CRA Trust fund to be used for capital and operating expenses.
- \* **Fee Schedule:** Balance of tax increment revenues remaining after debt service on CRA's outstanding tax increment financial debt.
- \* **Comments:** Prior to establishment of the CRA Trust fund in 1992, tax increment revenues were budgeted in the Community Redevelopment Fund #640.

**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-CRA Trust Fund	\$2,759,668	\$4,522,914	\$3,868,453	\$4,704,866	\$4,858,655

**REVENUE MANUAL**

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**Revenue Description:**

Ad Valorem Taxes:  
 Real Property Taxes  
 Less Discount-Real Property

**Fund/Account Number:**

641 5111  
 641 5112

**Legal Authority:**

F.S. Chap. 163  
 Referendum dated December 1972

**Fund/Department/Program:**

Downtown Development Board  
 Economic Development  
 959 Non-departmental-DDB

**General Information**

\* **Description:** Revenue from annual taxes levied on all Commercial property, within the Downtown Development Board District. Board approves the millage rate in July of each year and submits it to City Council for approval as part of the public hearing process on the budget each September.

\* **Fee Schedule:**

Millage rate, per thousand	\$ 1.00
Discount	
November (or 30 days after mailing of notice)	4.0%
December	3.0%
January	2.0%
February	1.0%
March (or 30 days prior to delinquency)	.0%
Delinquent Charge (per annum)	12.0%

\* **Method and Frequency:** Taxes are due on November 1 each year and become delinquent on April 1 or 60 days from the mailing of the original notice, whichever is later; discounts are given for early payment. The County Tax Collector collects the tax and pays the proceeds into the City Treasury.

\* **Comments:** A mill is one dollar of tax per \$1,000 of value. Taxable value is assessed value less exemptions.

**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
Real Property Taxes	\$1,011,333	\$1,085,205	\$1,192,066	\$1,242,405	\$1,313,433
Less Disc-Real Property	(32,482)	(38,202)	(41,866)	(62,120)	(65,672)

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

641 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Downtown Development Board  
Economic Development  
959 Non-departmental-DDB

**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	\$ 7,204	\$25,125	\$ 1,776	\$ 4,474	\$ 5,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
 Invested Interest Distributed-Orange County

**Fund/Account Number:**

641 5711 357

**Legal Authority:**

F.S. 197.383

**Fund/Department/Program:**

Downtown Development Board  
 Economic Development  
 959 Non-departmental-DDB

**General Information**

- \* **Description:** Interest on tax monies held by the Orange County Property Tax Collector, prior to distribution to the governmental unit that levied the tax.
- \* **Fee Schedule:** Interest is accrued on a monthly basis from the first day of each month.
- \* **Method and Frequency:** Interest is distributed quarterly to all cities in Orange County. The amount is based on the individual taxing authority's budget as compared to the state tax role.

**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>
Invested Interest Distributed Orange County	\$3,473	\$4,520	\$1,261	\$4,000	\$ 0

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Administrative Services-CRA

**Fund/Account Number:**

641 5741 640

**Legal Authority:**

Approved Through Annual Contract

**Fund/Department/Program:**

Downtown Development Board  
Economic Development  
959 Non-departmental-DDB

**General Information**

\* **Description:** The DDB has an annual administrative services contract with the Community Redevelopment Agency. The salaries, wages, and fringe benefits of the executive director, administrative coordinator project manager, administrative assistant and staff assistant are shared between the CRA and the DDB. Likewise the office space lease, telephones, copies, utilities and janitorial services are shared.

The written contract is approved on an annual basis by both the DDB and CRA at their October meetings.

**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>
Administrative Services-CRA	\$200,000	\$245,000	\$270,000	\$399,500	\$399,500

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Other Revenue

**Fund/Account Number:**

641 5760 300

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

Downtown Development Board  
Economic Development  
171 Downtown Development Bd  
3053 Farmer's Market

**General Information**

- \* **Description:** Other fees, charges or revenues not accounted for in a separate revenue account. The majority of revenues are from vendor fees at the downtown Farmer's Market. Occasional revenues are received from the sale of printed materials or a reimbursement for joint participation in the DDB's bi-monthly newsletter.
- \* **Fee Schedule:** Varies depending on the reason for the charge.
- \* **Comments:** The Downtown Farmer's Market is held each Saturday as a means of attracting people to the downtown area.

**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	\$64,382	\$20,841	\$15,662	\$20,000	\$30,000

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
Contribution-General Fund  
Contribution-CRA

**Fund/Account Number:**

641 6950 100  
641 6950 640

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Downtown Development Board  
Economic Development  
959 Non-departmental-DDB

**General Information**

\* **Description:** The Downtown Development Board receives funds from the General Fund for downtown Orlando special events including the annual Fiesta in the Park at Lake Eola.

A special Events Committee recommends the list of expenditures relating to the year's proposed special events calendar to the DDB. The Board formally adopts the recommended budget in September of each year.

The DDB receives funds from the CRA to assist in supporting the DDB marketing program.

**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	\$110,500	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Contribution-CRA	250,000	250,000	302,550	339,500	270,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:

Fees-Fire Academy-General  
 Fees-Minimum Standard Training  
 Fees-Custom Training  
 Fees-Training Facility Utilization

**Fund/Account Number:**

642 5450 100  
 642 5450 110  
 642 5450 160  
 642 5450 170

**Legal Authority:**

City Code Sec. 2.139 (3) (5) (7) (8)  
 Board of Trustees

**Fund/Department/Program:**

Central Florida Fire Academy  
 Central Florida Fire Academy  
 645 Central Florida Fire Academy

**General Information**

- \* **Description:** The Central Florida Fire Academy is a membership organization and those persons participating from agencies that are not members or who are preemployment persons, pay a registration fee per course. The fee schedule is set by the Board of Trustees.
- \* **Fee Schedule:** A calculated charge for each activity based on the number of hours of training times the current required student registration fee by Mid-Florida Tech. The students from member agencies are charged one-half of amount. Students from outside agencies are charged 120 percent of the required fee.
- \* **Method and Frequency:** The registration fee is collected and receipt issued to the student at the time of the class. In some cases, the employing agency is invoiced through the City of Orlando system for the cost of the class. This collection is done infrequently during the year, as classes start and there are non-member department personnel enrolled.

**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:					
Fire Academy-General	\$155,651	\$ 58,235	\$241,910	\$ 68,190	\$177,338
Minimum Standard Training	84,690	144,267	189,645	292,520	291,775
Custom Training	13,516	15,793	16,245	5,000	40,000
Training Facility Utilization	77,770	28,713	5,460	15,000	30,000

**REVENUE MANUAL**

**Revenue Description:**

**Fund/Account Number:**

Charges for Services:

Fees-Member Agencies	642 5450 180
Fees-Orange County Fire Dept.- F.T.A.	642 5450 190
Fees-Kissimmee Heights – F.T.A.	642 5450 220
Fees-City of Winter Park – Trng.	642 5450 240
Fees-City of Kissimmee – Trng.	642 5450 250
Fees-City of St. Cloud – Trng.	642 5450 260
Fees-City of Apopka – Trng.	642 5450 270
Fees-City of Winter Garden	642 5450 280
Fees-Osceola County – Public Safety	642 5450 290
Fees-City of Orlando – Trng.	642 5450 300
Fees-City of Maitland	642 5450 330
Fees-City of Ocoee – Trng.	642 5450 340
Fees-City of Eatonville	642 5450 370
Fees-Seminole Bldg. Department	642 5450 380
Fees-City of Oviedo	642 5450 390

**Legal Authority:**

City Code Sec. 2.139 (3) (5) (7) (8)  
Board of Trustees

**Fund/Department/Program:**

Central Florida Fire Academy  
Central Florida Fire Academy  
645 Central Florida Fire Academy

**General Information**

\* **Description:** The Member Department agrees to make an annual contribution during each year of its participation with only the first year prorated based on the initial commencement date. The annual contribution shall be based on a determination by the Institute’s Board of Trustees of the pro rata charge per member fire department employee, such pro rate charge being calculated by dividing the total number of certified employees of member department into the total Institute budget for the particular fiscal year. The minimum contribution for a department is \$1,500. During budget development, each member department notifies the Institute of its intent to participate for the ensuing fiscal year, and the Fire Chief certifies the number of fire service employees to be utilized by the Institute’s Board of Trustees in determining the pro rate charge for that ensuring fiscal year.

**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
Fees:					
Member Agencies	\$26,538	\$10,826	\$ 7,267	\$ 0	\$ 0
Orange Co. Fire Dept-FTA	0	38,307	76,823	81,592	91,505
Kissimmee Heights-FTA	1,500	1,500	0	0	0
Winter Park-Trng	6,076	6,076	6,385	6,791	7,346
Kissimmee-Trng	7,003	7,003	7,106	7,099	9,399
St. Cloud-Trng	3,501	3,501	3,501	3,498	3,997
Apopka-Trng.	0	5,693	6,178	6,173	0
Winter Garden-Trng	0	0	0	2,469	2,485
Osceola Co-Public Safety	12,152	12,152	12,255	13,787	13,582
Orlando-Trng	35,013	35,013	37,176	42,391	48,724
Maitland-Trng	2,780	2,781	3,501	3,601	3,457
Ocoee Trng	0	4,119	44,840	4,765	5,078
Eatonville	0	0	0	1,500	0
Seminole Bldg Department	0	0	0	1,500	1,729
Oviedo-Trng	0	0	0	4,218	4,754

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Fees-Mid Florida Tech

**Fund/Account Number:**

642 5450 360

**Legal Authority:**

City Code Sec. 2.139 (3) (5) (7) (8)

**Fund/Department/Program:**

Central Florida Fire Academy  
Central Florida Fire Academy  
645 Central Florida Fire Academy

**General Information**

\* **Description:** The Central Florida Fire Academy conducts some classes in conjunction with Mid Florida Technical Institute, that do not include any direct cost to that agency. In only those cases, Mid Florida Tech will, upon invoice from the Central Florida Fire Academy, provide a reimbursement for a portion of the instructional costs.

**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-Mid Florida Tech	\$ 0	\$ 98,640	\$233,640	\$300,000	\$243,750

**REVENUE MANUAL**

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**Revenue Description:**

Intragovernmental Services:  
Fund Balance Allocation

**Fund/Account Number:**

642 5640 300

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Central Florida Fire Academy  
Central Florida Fire Academy  
645 Central Florida Fire Academy

**General Information**

\* **Description:** Budget allocation from the fund's reserve accounts to balance the fund's annual estimated revenues against planned expenditures.

**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>
Fund Balance Allocation	\$ 0	\$ 0	\$ 0	\$55,000	\$52,562

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues  
Interest-Investments

**Fund/Account Number:**

642 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Central Florida Fire Academy  
Central Florida Fire Academy  
645 Central Florida Fire Academy

**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	\$10,455	\$114,424	\$ 7,638	\$ 9,256	\$ 8,000

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenue:  
Contribution-CRA Trust Fund

**Fund/Account Number:**

643 6950 656

**Legal Authority:**

Bond Requirement  
F.S. 166.111

**Fund/Department/Program:**

CRA Debt Service-Internal Loan  
Economic Development  
929 Special-CRA Debt Service-  
Internal Loan

**General Information**

- \* **Description:** This fund is set up to facilitate debt service payments on money the CRA borrowed in 1987 from the Internal Loan Fund #544. A total of \$13,800,000 was borrowed to finance a contribution to the Arena construction project for infrastructure, parking and park enhancements.
- \* **Fee Schedule:** The loan agreement provides for a 15-year principal amortization and has a third lien commitment of the CRA's tax increment revenues.

**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 – CRA Trust Fund	\$1,455,578	\$1,700,310	\$2,444,323	\$1,972,805	\$2,432,114

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:  
 Contribution-Tax Increment-General Fund  
 Contribution-Orange County  
 Contribution-Tax Increment-DDB

**Fund/Account Number:**

656 5120 101  
 656 5120 102  
 656 5120 103

**Legal Authority:**

1983 Creation of the CRA under  
 F.S. Chapter 163

**Fund/Department/Program:**

CRA Trust  
 Economic Development  
 174 CRA Trust Fund

**General Information**

\* **Description:** The tax increment funds received by the CRA on property within the two designated downtown Community Redevelopment districts. This financing is used to fund capital improvement projects and programs that encourage development in the redevelopment districts.

• **Fee Schedule:** The tax increment for each redevelopment district is calculated as follows:

Current fiscal year assessed value of property in district less base year assessed value of property in district, multiplied by applicable current millage rate for each of the three agencies that levy taxes in the redevelopment districts, less five percent; the City, the County and the Downtown Development Board.

\* **Comments:** The CRA operates under the guidance of the City Council, which meets separately as the Agency Board to approve debt, contracts, expenditures and the annual budget.

**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:					
Tax Increment-General Fund	\$3,448,865	\$3,987,897	\$4,329,044	\$4,592,903	\$4,878,529
Orange County	2,971,118	3,394,505	3,927,674	4,167,068	4,426,213
Tax Increment-DDB	549,860	608,390	714,440	751,062	818,539

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:  
 Contribution-Tax Increment-General Fund  
 Contribution-Orange County

**Fund/Account Number:**

657 5120 101  
 657 5120 102

**Legal Authority:**

1983 Creation of the CRA under  
 F.S. Chapter 163

**Fund/Department/Program:**

CRA III Trust  
 Economic Development  
 175 CRA III Trust Fund

**General Information**

- \* **Description:** The tax increment funds received by the CRA on property within the designated Conroy Road Community Redevelopment District. This financing is used to fund capital improvement projects and programs that encourage development in the redevelopment district.
- **Fee Schedule:** The tax increment for each redevelopment district is calculated as follows:  
  
 Current fiscal year assessed value of property in district less base year assessed value of property in district, multiplied by applicable current millage rate for the City and the County, which levy taxes in the redevelopment district, less five percent.
- \* **Comments:** The CRA operates under the guidance of the City Council, which meets separately as the Agency Board to approve debt, contracts, expenditures and the annual budget.

**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:					
Tax Increment-General Fund	\$130,548	\$271,308	\$389,187	\$493,298	\$1,258,492
Orange County	112,467	230,937	353,103	447,562	1,141,810

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:  
 Contribution-Tax Increment-General Fund  
 Contribution-Orange County

**Fund/Account Number:**

658 5120 101  
 658 5120 102

**Legal Authority:**

F.S. Chapter 163

**Fund/Department/Program:**

CRA IV Trust  
 Economic Development  
 176 CRA IV Trust Fund

**General Information**

\* **Description:** The tax increment funds received by the CRA on property within the designated Republic Drive Community Redevelopment district. This financing is used to fund capital improvement projects and programs that encourage development in the redevelopment district.

\* **Fee Schedule:** The tax increment is calculated as follows:

Current fiscal year assessed value of property in district less base year assessed value of property in district, multiplied by applicable current millage rate for each of the two agencies (City of Orlando and Orange County) that levy taxes in the redevelopment districts, less five percent.

\* **Comments:** The CRA operates under the guidance of the City Council, which meets separately as the Agency Board to approve debt, contracts, expenditures and the annual budget.

**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:					
Tax Increment-General Fund	\$1,276,827	\$3,740,599	\$3,767,470	\$3,685,517	\$3,661,804
Orange County	1,099,992	3,183,832	3,418,167	3,343,811	3,322,297

**REVENUE MANUAL**

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**Revenue Description:**

Franchise, Utility & Other Taxes:  
 Utility Tax – OUC  
 Utility Tax – Florida Power

**Fund/Account Number:**

661 5201 100  
 661 5201 101

**Legal Authority:**

F.S. 166.231  
 City Code 54A.02.(a)

**Fund/Department/Program:**

Utilities Services Tax  
 Non-departmental  
 983 Special-Utilities Tax Fund

**General Information**

- \* **Description:** A tax levied on purchases of electricity and/or water services on customers within the City limits.
- \* **Fee Schedule:** A rate of 10 percent of the monthly purchase price is applied for such services.
- \* **Method and Frequency:** Utility taxes are included in the monthly invoices billed by the utilities. They are payable with the monthly bill.
- \* **Comments:** These taxes are collected by the utilities and must be remitted to treasury Operations not later than the fifteenth (15<sup>th</sup>) of each month. A one percent monthly interest charge is applied to outstanding balances not to exceed 12 percent per annum.

**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>
Utility Tax-OUC	\$16,856,539	\$17,424,486	\$17,658,540	\$17,350,000	\$17,775,000
Utility Tax-Florida Power	41,864	71,505	111,096	0	0

**REVENUE MANUAL**

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**Revenue Description:**

Franchise, Utility & Other Taxes:  
Utility Tax-Telecommunications Companies

**Fund/Account Number:**

661 5201 103-107

**Legal Authority:**

F.S. 202.19, 202.20, 337.401  
City Council 6/18/01

**Fund/Department/Program:**

Utilities Services Tax  
Non-departmental  
983 Special-Utilities Tax Fund

**General Information**

- \* **Description:** Revenues from the Communications Services Tax that is levied for granting permission to dealers of communications services, including, but not limited to, providers of cable television services to use or occupy roads or rights-of-way within the city for the placement, construction and maintenance of poles, wires and other fixtures used in the provision of communications services.
- \* **Fee Schedule:**  
5.0 percent of the sales price on all taxable sales of communications services provided within the municipality.  
Services subject to the tax are defined under Section 202.12 Florida Statutes.
- \* **Method and Frequency:** The tax is included in the monthly invoices billed by the service provider. The tax is remitted to the state and then distributed per Section 202.18 Florida Statutes.
- \* **Comments:** This tax replaces the Franchise Fee or Utility Tax indicated above. Proceeds received from the State are distributed 17 percent to the General Fund to cover former Franchise Fees and 83 percent to the Utility Services Tax Fund. This allocation is based upon historical collections.

**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>
Utility Tax - Telecommunications	\$14,670,832	\$13,321,487	\$20,897,350	\$17,875,000	17,875,000

**REVENUE MANUAL**

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**Revenue Description:**

Franchise, Utility & Other Taxes:  
Utility Tax-Natural Gas

**Fund/Account Number:**

661 5202 100

**Legal Authority:**

F.S. 166.231  
City Code 54A.02(a)

**Fund/Department/Program:**

Utilities Services Tax  
Non-departmental  
983 Special-Utilities Tax Fund

**General Information**

- \* **Description:** A tax levied on purchases of natural gas services on customers within the City limits.
- \* **Fee Schedule:** A rate of 10 percent of the monthly purchase price is applied for such services.
- \* **Method and Frequency:** Natural gas utility taxes are included in the monthly invoices billed by the service provider. They are payable with the monthly bill.
- \* **Comments:** These taxes are collected by the service provider and must be remitted to Treasury Operations no later than the 20<sup>th</sup> of each month. A one percent monthly interest charge is applied to outstanding balances not to exceed 12 percent per annum.

**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>
Utility Tax-Natural Gas	\$486,463	\$482,379	\$349,952	\$475,000	\$350,000

REVENUE MANUAL

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**Revenue Description:**

Franchise, Utility & Other Taxes:  
Utility Tax-LP Gas

**Fund/Account Number:**

661 5202 101

**Legal Authority:**

F.S. 166.231  
City Code 54A.02(a)

**Fund/Department/Program:**

Utilities Services Tax  
Non-departmental  
983 Special-Utilities Tax Fund

**General Information**

- \* **Description:** A tax levied on purchases of LP gas services on customers within the City limits.
- \* **Fee Schedule:** A rate of 10 percent of the monthly purchase price is applied for such services.
- \* **Method and Frequency:** LP gas utility taxes are included in the monthly invoices billed by the service provider. They are payable with the monthly bill.
- \* **Comments:** These taxes are collected by the service provider and must be remitted to Treasury Operations not later than the 20th of each month. A one percent monthly interest charge is applied to outstanding balances not to exceed 12 percent per annum.

**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>
Utility Tax-LP Gas	\$164,710	\$191,446	\$174,183	\$190,000	\$190,000

**REVENUE MANUAL**

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**Revenue Description:**

Franchise, Utility & Other Taxes:  
Utility Tax-Fuel Oil

**Fund/Account Number:**

661 5204 100

**Legal Authority:**

F.S. 166.231  
City Code 54A.02(a)

**Fund/Department/Program:**

Utilities Services Tax  
Non-departmental  
983 Special-Utilities Tax Fund

**General Information**

- \* **Description:** A tax levied on purchases of Fuel Oil service on customers within the City limits.
- \* **Fee Schedule:** Tax on fuel oil shall not exceed four cents per gallon.
- \* **Method and Frequency:** Fuel Oil utility taxes are included in the monthly invoices billed by the service provider. They are payable with the bill.
- \* **Comments:** These taxes are collected by the service provider and must be remitted to Treasury Operations not later than the 20<sup>th</sup> of each month. A one percent monthly interest charge is applied to outstanding balances not to exceed 12 percent per annum.

**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>
Utility Tax-Fuel Oil	\$ 7,295	\$10,229	\$ 6,744	\$10,000	\$10,000

**REVENUE MANUAL**

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**Revenue Description:**

Intragovernmental Services:  
Fund Balance Allocation

**Fund/Account Number:**

661 5640 300

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Utilities Services Tax  
Non-departmental  
983 Special-Utilities Tax Fund

**General Information**

- \* **Description:** Budget allocation from the fund's reserve accounts, resulting from prior periods' operations, to balance the fund's annual estimated revenues against planned expenditures. Primarily used to provide for a transfer to the CIP Fund to fund capital improvements.

**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>
Fund Balance Allocation	\$ 0	\$ 0	\$ 0	\$1,176,000	\$5,000,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

661 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, sec. 2.09

**Fund/Department/Program:**

Utilities Services Tax  
Non-departmental  
983 Special-Utilities Tax Fund

**General Information**

- \* **Description:** Interest earned on the investment portfolio of utility services tax.
- \* **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	\$985,624	\$861,910	\$802,228	\$600,000	\$550,828

REVENUE MANUAL

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**Revenue Description:**

**Fund/Account Number:**

Fines and Forfeitures:

Vehicle Forfeiture/Settlement  
Cash Forfeiture/Settlement

672 5512 100  
672 5512 300

**Legal Authority:**

F.S. 932.701

**Fund/Department/Program:**

Contraband Forfeiture Trust  
Police  
696 Special Law Enforcement  
Trust

**General Information**

- \* **Description:** Police agencies may seize property where there is probable cause to believe that the property was used in the commission of or to facilitate the commission of a felony or other specifically enumerated offenses, or where assets represent proceeds of such activity.
- \* **Method and Frequency:** Where a multi-jurisdictional task force is used to secure the asset forfeiture, the proceeds of said forfeiture are divided in accordance with written agreements or based upon the personnel devoted to the project by each participating agency. When Orlando is the sole seizing agency, the proceeds are not divided and Orlando receives all of the proceeds.
- \* **Comments:** Setting a revenue budget is not permitted. Actual revenues are reported for the fiscal year after the year is completed.

**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 Forfeiture/Settlement	\$ 47,347	\$ 48,821	\$ 20,709		
Cash Forfeiture/Settlement	171,234	141,079	81,005		

**REVENUE MANUAL**

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**Revenue Description:**

Intragovernmental Services:  
Fund Balance Allocation

**Fund/Account Number:**

672 5640 300

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Contraband Forfeiture Trust  
Police  
696 Special-Law Enforcement  
Trust

**General Information**

\* **Description:** Budget allocation from the fund's reserve accounts to balance the fund's annual estimated revenues against planned expenditures.

**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>
Fund Balance Allocation	\$ 0	\$ 0		\$155,100	\$162,107

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

672 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Contraband Forfeiture Trust  
Police  
696 Special-Law Enforcement  
Trust

**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	\$20,138	\$30,103	\$17,370	\$15,000	\$ 7,893

REVENUE MANUAL

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**Revenue Description:**

Fines and Forfeitures:  
Federal Asset Sharing-Treasury

**Fund/Account Number:**

674 5512 200

**Legal Authority:**

21 USC 853 Criminal  
21 USC 881 Civil

**Fund/Department/Program:**

Federal Forfeiture Sharing  
Police  
698 Federal Forfeiture Sharing-  
Treasury

**General Information**

- \* **Description:** Police agencies may seize property where there is probable cause to believe that the property was used in the commission of or to facilitate the commission of a felony or other specifically enumerated offenses, or where assets represent proceeds of such activity.
- \* **Method and Frequency:** Where a multi-jurisdictional task force is used to secure the asset forfeiture, the proceeds of said forfeiture are divided in accordance with written agreements or based upon the personnel devoted to the project by each participating agency.

Budgeting revenue is not permitted. Actual collections are shown after the end of the fiscal year.

**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>
Federal Asset Sharing-Treasury	\$24,057	\$16,573	\$ 9,917		

REVENUE MANUAL

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**Revenue Description:**

Intragovernmental Services:  
Fund Balance Allocation

**Fund/Account Number:**

674 5640 300

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

Federal Forfeiture Sharing  
Police  
698 Federal Forfeiture Sharing-  
Treasury

**General Information**

\* **Description:** Budget allocation from the fund's reserve accounts, resulting from prior periods' operations, to balance the fund's annual estimated revenues against planned expenditures.

**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>
Fund Balance Allocation Treasury			\$ 0	\$ 4,379	\$1,139,937

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

809 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

After School All Stars  
Families, Parks & Recreation  
248 After School All Stars

**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
- \* **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	\$ 0	\$2,564	\$1,331	\$2,000	\$1,594

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Sponsorships

**Fund/Account Number:**

809 5745 400

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

After School All Stars  
Families, Parks & Recreation  
248 After School All Stars

**General Information**

- \* **Description:** Contributions from citizens, civic and professional organizations, businesses and other interested groups in support of City's Inner City Games program.
- \* **Fee Schedule:** Varies depending on the amount committed by sponsors.
- \* **Method and Frequency:** No set schedule. Monies are recorded when received.

**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>
Sponsorships	\$ 0	\$34,500	\$20,000	\$20,000	\$20,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
 Nat'l Inner City Games

**Fund/Account Number:**

809 5745 500

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

After School All Stars  
 Families, Parks & Recreation  
 248 After School All Stars

**General Information**

- \* **Description:** Grant provided by the National Inner City Games Foundation to provide opportunities for the City of Orlando inner city youth to participate in sports, educational, cultural and community enrichment programs; to build confidence and self-esteem; to encourage youth to say “no” to gangs, drugs and violence and “yes” to hope, learning and life.
- \* **Fee Schedule:** Grant covers the following inner city programs:
  - Summer program Memorial Middle School
  - Summer program Jackson Middle School
  - Wellness and Fitness program
  - Computer software for after-school computer lab
  - After-school program at Jackson Middle School
  - After-school program at Memorial Middle School
  - After-school program at Howard Middle School
  - After-school program at Catalina Middle School
  - Transportation expense for Annual Celebration
- \* **Method and Frequency:** Awarding of grants varies due to the time of application.

**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>
Nat'l Inner City Games	\$ 0	\$ 45,676	\$ 21,200	\$100,000	\$200,000

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Fees-Health South Golf

**Fund/Account Number:**

809 5760 041

**Legal Authority:**

Approved Through the Annual Budget

**Fund/Department/Program:**

After School All Stars  
Families, Parks & Recreation  
248 After School All Stars

**General Information**

- \* **Description:** Donation from Health South Corporation in conjunction with the Inner City Games Annual Celebration.
- \* **Fee Schedule:** Lump sum amount of \$15,000.
- \* **Method and Frequency:** Donation collected annually.

**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>
Fee-Health South Golf	\$ 0	\$15,000	\$15,000	\$ 0	\$80,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Other Revenue

**Fund/Account Number:**

809 5760 300

**Legal Authority:**

F.S. 166.261  
City Code, Ch.2, Art.XX, Sec. 2.152

**Fund/Department/Program:**

After School All Stars  
Families, Parks & Recreation  
248 After School All Stars

**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	\$32,739	\$ 2,025	\$25,000	\$27,784

REVENUE MANUAL

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**Revenue Description:**

Non-Operating Revenues:  
Contribution-General Fund

**Fund/Account Number:**

809 6950 100

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

After School All Stars  
Families, Parks & Recreation  
248 After School All Stars

**General Information**

- \* **Description:** Contribution from the General Fund provides funds for salary and benefit expenses of the Inner City Games.
- \* **Fee Schedule:** The General Fund contribution supplements revenue received from the National Inner City Games foundation, fund-raisers and sponsorships.
- \* **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	\$ 0	\$20,000	\$70,840	\$71,000	\$71,000

**REVENUE MANUAL**

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**Revenue Description:**

Fines and Forfeitures:  
Code Enforcement Board Lien Assessment

**Fund/Account Number:**

822 5540 700

**Legal Authority:**

City Code Chapter 5

**Fund/Department/Program:**

CEB Lien Assessment  
Economic Development  
982 CEB Lien Assessment

**General Information**

- \* **Description:** The Code Enforcement Board shall have the jurisdiction to hear and decide alleged violations of all City Codes and Ordinances.
  
- \* **Fee Schedule:**
  - First violation:  
Not to exceed \$250 amount for each day past date set by Code Enforcement Board.
  
  - Second and repeat violations:  
Repeat violator penalty not to exceed \$500 per day for each day past date of notice.
  
- \* **Method and Frequency:** Penalty due upon compliance.

**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>
Code Enforcement Board Lien Assessment	\$140,114	\$341,007	\$384,200	\$173,000	\$111,005

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenue  
Emergency Telephone Fee

**Fund/Account Number:**

912 5354 350

**Legal Authority:**

County Ordinance/Interlocal Agreement 95/97

**Fund/Department/Program:**

Emer. Telephone System Fund  
Fire Department  
607 Fire 9-1-1 Emer. Phone Sys.  
Police Department  
667 Police 9-1-1 Emer Phone Sys.

**General Information**

- \* **Description:** Revenues from 9-1-1 fee, imposed by Orange County, to be paid by the local telephone exchange subscribers receiving the 9-1-1 service.
- \* **Fee Schedule:** Fifty cents per month, per line (up to a maximum of 25 access lines per account).
- \* **Method and Frequency:** The Orange County Fire and Rescue Division collects 9-1-1 call traffic data from the telephone companies serving the county and determines each public safety answering point (PSAP)'s share of calls. From this, the division allocates the fee based on the number of calls originating from each jurisdiction. Funds are distributed on a quarterly basis.
- \* **Special Requirements:** The telephone company collecting the fee may retain a one percent administrative fee. Revenues may be used only for costs directly attributable to the establishment and/or provision of 9-1-1 services.

**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>
Emergency Telephone Fee	\$463,548	\$469,277	\$525,588	\$442,000	\$414,786