

REVENUE MANUAL

Revenue Description:

Fund/Account Number:

Ad Valorem Taxes:	
Real Property Taxes	100 5111
Less Discount-Real Property	100 5112
Business Personal Property Taxes	100 5113
Less Discount-Personal Property	100 5114
Tax Recovery-Prior Year Write-offs	100 5116
Interest-Delinquent Taxes	100 5119

Legal Authority:

F.S. Chap. 200, 166.211
 City Charter, Chap. 14

Fund/Department/Program:

General Fund
 998 Non-departmental-
 General Fund

General Information

* **Description:** Revenue from annual taxes levied on all property, real and personal, within the City of Orlando.

* **Fee Schedule:**

Millage rate, per \$1,000	5.6916
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)	0.0%
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.

* **Authorized Exemptions:** A \$25,000 homestead exemption is made, for those who filed and qualified, from the total taxable assessed value of owner occupied property prior to the levying of taxes. Per Florida Statutes 196.075 and City Council approval an additional \$25,000 exemption is available to households headed by a person aged 65 or older who meet the maximum income requirements.

* **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:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Real Property Taxes	\$56,699,036	\$58,859,651	\$62,851,408	\$68,285,591	\$73,994,680
Less: Discount-Real	(\$1,986,703)	(\$2,060,082)	(\$2,216,646)	(\$2,731,424)	(\$2,959,787)
Business Pers Property	\$12,491,875	\$12,426,077	\$11,352,866	\$12,050,398	\$12,045,646
Less: Discount-Bus Per	(\$457,884)	(\$429,519)	(\$386,546)	(\$482,016)	(\$481,826)
Tax Receive-Pr Years	\$2,078,534	(\$291,954)	(\$64,190)	\$0	\$0
Interest-Delinq Taxes	\$159,293	\$116,325	\$139,861	\$120,000	\$120,000

REVENUE MANUAL

Revenue Description:

Licenses and Permits:
Occupational Licenses

Fund/Account Number:

100 5131 100

Legal Authority:

F.S. Chap. 166.201, 205.042, 205.043, 205.053
City Code, Sec. 36.03, et. seq.

Fund/Department/Program:

General Fund
Economic Development
147 Customer Service and
Logistical Support

General Information

- * **Description:** Fees levied by the City on all businesses, trades and professions operating within the City or transacting business in interstate commerce where such tax is not prohibited by Sec. 8, Article 1 of the United States Constitution.
- * **Fee Schedule:** Detailed fee schedule in Sec. 36.35 of the City Code.
- * **Method and Frequency:** License fees are due on October 1 each year and licenses expire September 30 the succeeding year. Licenses not renewed on or before October 1 are subject to penalties listed in Sec. 36.04 of the City code. Some new businesses may obtain a prorated license on or after April 1 and before October 1. A license may be transferred to a new owner upon payment of a transfer fee and presentation of evidence of the sale and the original license.
- * **Special Requirements and Authorized Exemptions:** Licensee must comply with all applicable codes of the City and County, including building, fire and health codes and zoning laws. Exemptions are listed in Sec. 36.23 and 36.25 of the City Code.
- * **Comments:** On October 1, 2004 licensee fees increased by 5% and processing fees increased by \$10.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Occupational Licenses	\$4,062,940	\$4,263,664	\$4,526,050	\$4,950,000	\$5,626,000
Prior Yr. Licenses	\$256,093	\$455,038	\$197,138	\$0	\$0
Occup License-Transfer	\$4,035	\$5,390	\$5,956	\$0	\$0
Occup License-Penalty	\$228,751	\$216,550	\$200,808	\$0	\$0
Occup License-Admin.	\$180,360	\$190,851	\$222,174	\$0	\$0

REVENUE MANUAL

Revenue Description:

Licenses & Permits:
 Certificates-Taxi & Limo

Fund/Account Number:

100 5131 300

Legal Authority:

F.S. 166.221
 City Code, Sec. 6.05, 55.19
 55.21, 55.23

Fund/Department/Program:

General Fund
 Police
 681 Police Special Operations

General Information

* **Description:** Vehicle permit fees for operations within the City.

* **Fee Schedule:**

Taxi & Limo	\$200.00
Replace or transfer	25.00
Renewal	200.00
Application fee	300.00
Horse drawn vehicle for hire	100.00

* **Method and Frequency:** Permits are valid for one year and terminate one year from the last day of the month of issue. To acquire an original or renewed permit, application must be made to the Vehicle for Hire administrator.

* **Special Requirements:** Vehicle for hire permits are awarded on a first-come first-serve basis. Taxi permits are reviewed annually for determination of public necessity and convenience. If it is determined that more permits are needed, they are awarded through a lottery and percentage distribution system. Horse drawn permits are currently capped at ten and require approval of City Council.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Certificates -Taxi/Limo	\$369,628	\$342,470	\$361,600	\$342,000	\$350,000

REVENUE MANUAL

Revenue Description:

Licenses & Permits:
Purchasing

Fund/Account Number:

100 5131 550

Legal Authority:

Agreement with Johnson's Wrecker

Fund/Department/Program:

General Fund
General Administration
160 Purchasing

General Information

* **Description:** Rebate from Johnson's Wrecker Service.

* **Fee Schedule:**

Johnson's Wrecker

\$50,000

* **Method and Frequency:** Negotiated with contract.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Contractor Registration C	\$0	\$0	\$0	\$125,000	\$50,000

Revenue Description:

Franchise Utility and Other Taxes
 Franchise Fee-Equivalent-Electric & Water
 Franchise Fee-Florida Power
 Franchise Fee-Natural Gas

Fund/Account Number:

100 5150 050
 100 5150 413
 100 5150 414

Legal Authority:

City Code, Chap. 26
 OUC-Franchise Equivalent Resolution
 Franchise Agreement:
 Peoples Gas System
 Florida Power

Fund/Department/Program:

General Fund
 998 Non-departmental-
 General Fund

General Information

- * **Description:** Company gross receipts within the City limits are levied a fee on the sale of electricity and natural gas. The fee is paid by public service businesses for use of City streets, alleys and property in providing their services.
- * **Fee Schedule:**
 Electric and water – 6 percent of gross receipts on water and electric sales by OUC.
 Natural gas – 6 percent of gross receipts.
 Florida Power – 6 percent of gross receipts.
- * **Method and Frequency:**
 Electricity – payable before the 15th day of each month based on the prior month’s gross receipts.
 Natural gas – payable on or before the 30th day of each month.
- * **Special Requirements:** No franchise shall ever be implied but must rest upon a written ordinance or contract signed by the City Council.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fran Fee - Electric	\$15,941,900	\$16,357,524	\$17,320,966	\$17,660,000	\$19,725,000
Fran/Elec-Florida Power	\$57,462	\$90,160	\$193,293	\$186,000	\$197,670
Fran Tax-Nat Gas	\$587,421	\$336,980	\$526,751	\$427,395	\$454,210

REVENUE MANUAL

Revenue Description:

Franchise Fee-Telephone
 Franchise Fee-AT&T
 Franchise Fee-Intermedia
 Franchise Fee-Worldcom, Inc.
 Franchise Fee-MCI
 Franchise Fee-Telecommunications
 Franchise Fee-Sprint
 Franchise Fee-Cable TV

Fund/Account Number:

100 5150 403
 100 5150 404
 100 5150 405
 100 5150 406
 100 5150 407
 100 5150 408
 100 5150 409
 100 5150 415

Legal Authority:

F.S. 202.19, 202.20, 337.401
 City Council 6/18/2001
 City Council 5/17/2004

Fund/Department/Program:

General Fund
 998 Non-departmental
 General Fund

General Information

- * **Description:** Revenues from the local implementation of the state Communications Services Tax (CST) simplification law. The CST is authorized by the state and replaces franchise fees that were 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:**
 On May 17 2004 the City Council raised the rate to 5.22% from 5.0% effective January 1, 2005.

 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.

Note: Revenues for Communications are budgeted in Account 5150 effective in FY2001/2002.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Franchise Fee-BellSouth	\$1,025,379	\$8,777	\$0	\$0	\$0
Franchise Fee-United	\$5,299	\$0	\$0	\$0	\$0
Franchise Fee-Telephone	\$80,273	\$19,585	\$0	\$0	\$0
Franchise Tax-AT&T	\$88,456	\$0	\$0	\$0	\$0
Franchise Tax-Intermedia	\$230,580	\$0	\$0	\$0	\$0
Franchise Tax-MCI	\$27,506	\$0	\$0	\$0	\$0
Franchise Fee-Telecom	\$289,087	\$4,020,245	\$3,671,123	\$3,814,590	\$3,611,854
Franchise Tax-Sprint	\$47,720	\$0	\$0	\$0	\$0
Franchise/Telecom-Florida	\$23,487	\$0	\$0	\$0	\$0
CATV Paid TV-Adjustment	\$1,689,221	\$144,155	\$0	\$0	\$0

Revenue Description:

Franchise Fee:
Franchise Fee Roll-Off Containers

Fund/Account Number:

100 5150 412

Legal Authority:

City Code, Sec. 28.05 (d)

Fund/Department/Program:

General Fund
998 Non-departmental –
General Fund

General Information

- * **Description:** Fees paid by refuse collection franchisees that provide “roll-off” and construction container service within the City of Orlando.
- * **Fee Schedule:**
Franchise fee, per pick-up \$25.00
- * **Method and Frequency:** Fees are payable to the Solid Waste Management Division by the 15th day of the month following the month for which said fees are applicable and transmitted to the General Fund after the Solid Waste Management Bureau administrative and inspection expenses are deducted.
- * **Special Requirements :** Franchisees must procure from all government authorities having jurisdiction over the operations of the franchise, all licenses, certificates, permits or other authorization which may be necessary. Franchise rights are granted by contract approved by the City Council.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fran Tax-Roll-Off Contain	\$638,232	\$554,561	\$837,107	\$825,000	\$841,500

REVENUE MANUAL

Revenue Description:

Intergovernmental Revenues:
 OUC Contribution

Fund/Account Number:

100 5326

Legal Authority:

City Charter, Chap. 15
 City Code, Chap. 26

Fund/Department/Program:

General Fund
 998 Non-departmental-
 General Fund

General Information

- * **Description:** Revenues received from the Orlando Utilities Commission.
- * **Fee Schedule:** Sixty percent of the net income from water and electrical systems.
- * **Method and Frequency:** Estimated annual dividend is paid in equal monthly installments. When OUC actual net income is determined, a “true-up” payment is paid by or to OUC for the difference between the estimated amount.
- * **Comments:** During FY 93/94, OUC approved the City’s portion of net income to remain at 60 percent permanently. During FY 95/96, an agreement between OUC and the City incorporated the current conditions.

Revenue Collection History and Current Budget:

	Actual	Actual	Actual	Revised	Budget
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
O U C Contribution	\$32,091,000	\$28,203,772	\$32,992,766	\$31,660,000	\$32,700,000

Revenue Description:

Intergovernmental Revenues:
State Revenue Sharing

Fund/Account Number:

100 5351 101

Legal Authority:

Florida Revenue Sharing
Act of 1972 (F.S.218.20-218.26)
F.S. 206.605,206.879,212.20

Fund/Department/Program:

General Fund
998 Non-departmental-
General Fund

General Information

- * **Description:** Revenue received from the Municipal Revenue Sharing Trust Fund that may be used for general operations of the municipality. Beginning July 1, 2004, the Trust Fund receives 1.3409 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections and the net collections from the one-cent municipal fuel tax.
- * **Fee Schedule:** Distribution to municipalities is based on three equally weighted areas consisting of adjusted population, sales tax collected, and relative local ability to raise revenue. Apportionment is detailed in F.S. 218.245.
- * **Method and Frequency:** Apportionment factors are computed once each fiscal year and remain in effect throughout the year. The Department of Revenue makes payments to the municipality by the 25th day of each month.
- * **Special Requirements:** To be eligible to participate in revenue sharing beyond the minimum entitlement, a unit of local government must:
 - a. Report finances to the Department of Banking and Finance, pursuant to F.S. 218.32.
 - b. Make provisions for annual post audits of its financial accounts.
 - c. Demonstrate ad valorem tax effort based on 1973 taxable values. (Municipalities incorporated before 1973)
 - d. Certify that persons employed as law enforcement officers and firefighters meet employment qualifications as established by law.
 - e. Certify that each dependent special district budgeted has met provisions for annual post audit of its financial accounts in accordance with S. 218.23(1) (e), F.S.
 - f. Certify that TRIM requirements are met.
- * **Comments:** Effective July 1, 2004 the percentage of sales tax transferred into the Trust Fund increased from 1.0715 percent to 1.3409 percent. The FY 2003/2004 budget reflected this change.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
State Revenue Sharing	\$5,736,579	\$5,825,646	\$5,827,786	\$6,229,984	\$8,272,549

REVENUE MANUAL

Revenue Description:

Intergovernmental Revenues:
Shared County License

Fund/Account Number:

100 5351 201

Legal Authority:

F.S. 205.0535, 205.0536

Fund/Department/Program:

General Fund
998 Non-departmental-
General Fund

General Information

- * **Description:** Portion of revenues received from Orange County Occupational Licenses issued to businesses located in City limits.
- * **Fee Schedule:** The total amount of Occupational License Tax collected by Orange County from businesses located within a municipality less the cost of the county for collection is apportioned between the municipality and the county based upon the municipalities' share of the total county population.
- * **Method Frequency:** Revenues are sent to the governing authority of the municipality within 15 days following the month of receipt.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Shared County License	\$234,332	\$185,069	\$351,625	\$190,000	\$193,800

Revenue Description:

Intergovernmental Revenues:
 Shared Mobile Home Tax

Legal Authority:

F.S. 320.08 (11-11), 320.081

Fund/Account Number:

100 5351 202

Fund/Department/Program:

General Fund
 998 Non-departmental-
 General Fund

General Information

- * **Description:** Revenues from an annual license tax charged in lieu of ad valorem taxes on mobile homes, park trailers and all travel trailers and fifth wheels exceeding 35 feet in length that is paid upon registration or renewal of registration.
- * **Fee Schedule:** The amount derived from license taxes, less the amount of \$1.50 per license, is equally divided between the district school board (50 percent) and the city or county in which the unit is located (50 percent).
- * **Method and Frequency:** Monthly payment by warrant drawn by the State Comptroller upon the Treasury out of the License Tax Collection Trust Fund.
- * **Comments:** Revenues are paid to respective counties and cities where units are located, regardless of where license taxes are collected.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Shared Mobile Home Tax	\$119,017	\$112,787	\$150,068	\$150,000	\$153,000

Revenue Description:

Intergovernmental Revenues:
Beverage Licenses

Fund/Account Number:

100 5351 203

Legal Authority:

F.S. 561.342

Fund/Department/Program:

General Fund
998 Non-departmental-
General Fund

General Information

- * **Description:** Portion of State license tax levied by the Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco that is distributed to the City.
- * **Fee Schedule:** 38 percent of the license taxes imposed under Florida Statutes collected within an incorporated municipality shall be returned to the appropriate municipality.
- * **Method and Frequency:** Funds collected by the State under the Beverage Law are paid into the State Treasury to the credit of the General Revenue Fund. Funds are distributed to the municipality monthly on or before the 10th day of the month succeeding the beginning of the taxable year and quarterly thereafter.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Beverage Licenses	\$175,484	\$200,639	\$213,400	\$214,019	\$218,299

Revenue Description:

Intergovernmental Revenues:
Sales Tax

Fund/Account Number:

100 5351 301

Legal Authority:

F.S. 212.20(6) 218.61, 218.62, 218.64(2)

Fund/Department/Program:

General Fund
998 Non-departmental
General Fund

General Information

- * **Description:** Revenues received from the Local Government Half-Cent Sales Tax Clearing Trust Fund, which consists of ½ of the net additional taxes remitted, pursuant to Chapter 82-154, Laws of Florida.
- * **Fee Schedule:** Retail sales in Orange County are taxed at the rate of 6 percent, not including the additional ½ cent for the School Board, 8.814 percent of which is distributed to local governments within the county. Municipal distribution factors are according to the following formula:

$$\frac{\text{Population of municipality}}{(\text{Population of County}) + (2/3 \text{ population of incorporated areas})}$$

The distribution factor is then multiplied by the total to be distributed to arrive at a municipality's share.

- * **Method and Frequency:** Monies in the Local Government Half-Cent Sales Tax Clearing Trust Fund are appropriated to the Department of Revenue and are distributed monthly to units of local government.
- * **Special Requirements:** Only those units of local government that meet the eligibility requirements for revenue sharing pursuant to F.S.218.23 can participate in the local government half-cent sales tax.

Municipalities shall use the revenues only for municipality-wide programs, property tax, or utility tax relief, pursuant to the method of apportionment detailed in F.S. 218.63. All utility rate reductions afforded by participation in the half-cent tax shall be applied uniformly across all types of taxed utility services.

A local government may pledge proceeds from tax for the payment of principal and interest on any capital project.

*Note: Account number 5351 300 is used for budget input only.

- * **Comments:** Effect July 1, 2004, the percentage of sales tax transferred into the Trust Fund decreased from 9.653 percent to 8.814 percent. The FY 2003/2004 budget reflected this change.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
State Sales Tax	\$25,117,291	\$24,043,656	\$24,413,099	\$25,183,128	\$25,077,538

REVENUE MANUAL

Revenue Description:

Intergovernmental Revenues
Fire Insurance Premium Tax

Fund/Account Number:

100 5351 501

Legal Authority:

F.S. 175.101, 175,131

Fund/Department/Program:

General Fund
998 Non-departmental-
General Fund

General Information

- * **Description:** Excise tax levied on the gross amount of premium receipts collected on property insurance policies covering property within City limits.
- * **Fee Schedule:** 1.85 percent of the gross amount of premiums collected.
- * **Method and Frequency:** The excise tax is payable to the State on March 1 of each year. The amount due to a municipality is then remitted in the 4th quarter.
- * **Special Requirements:** All funds received by any municipality under the provisions of Chapter 175 must be deposited immediately, and under no circumstances more than five days after receipt, into its municipal firefighters' pension trust fund. Every insurer paying the municipal premium tax shall receive credit on the amount payable for the State excise tax.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fire Insurance Premium	\$1,065,707	\$1,093,763	\$1,182,745	\$1,065,707	\$1,065,707

REVENUE MANUAL

Revenue Description:

Intergovernmental Revenues:
Casualty Insurance Premium Tax

Fund/Account Number:

100 5351 502

Legal Authority:

F.S. 185.08, 185.11

Fund/Department/Program:

General Fund
998 Non-departmental-
General Fund

General Information

- * **Description:** An excise tax levied on all premiums collected on casualty insurance policies covering property within the City limits.
- * **Fee Schedule:** .85 percent of the gross amount of premiums collected.
- * **Method and Frequency:** The excise tax is payable to the State on March 1 of each year. The amount due to a municipality is then remitted in the 4th quarter.
- * **Special Requirements:** All funds received by any city or town under the provisions of Chapter 185 must be deposited immediately, and under no circumstances more than five days after receipt, into its municipal police officers' pension trust fund. Every insurer paying the municipal premium tax shall receive credit on the amount payable for the State excise tax.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Casualty Insurance	\$2,155,329	\$2,155,329	\$2,155,329	\$2,155,329	\$2,155,329

Revenue Description:

Intergovernmental-Federal:
Federal (DOJ) – Police Staffing Grant

Fund/Account Number:

100 5354 115

Legal Authority:

Federal Grant 95-CC-WX-0262
Federal Grant 01-WL-WX-0011
Federal Grant 00-CL-WX-0018
Federal Grant 00-SH-WX-0249
Federal Grant 01-SH-WX-0350
Federal Grant 02-UL-WX-0074

Fund/Department/Program:

General Fund
Police
062 COP Universal Hiring
058 COP Universal Hiring
063 COPS in Schools
059 COPS More 2000
057 COPS in School
056 COPS Universal Hiring

General Information

- * **Description:** Each grant’s goal is to prevent crime, promote problem solving and enhance public safety through increasing the number of police officers, expanding the C.O.P. (Community Oriented Policing) efforts and developing an overall strategy to combat crime.
- * **Fee Schedule:** For each officer, the Federal share may not exceed the greater of (1) 75 percent of the total salary and benefits over the life of the grant; up to a maximum of \$75,000.
- * **Comments:** Federal Grant 95-CC-WX-0262 expired February 28, 2004. Federal Grant 01-UL-WX-0011 expired December 31, 2003. Federal Grant 00-CL-WX-0018 expired August 31, 2002. Federal Grant 00-SH-WX-0249 expired November 30, 2003. Federal Grant 01-SH-WX-0350 expired August 31, 2004. Federal Grant 02-UL-WX-0074 expired July 31, 2005.

Federal Grant 00-CL-WX-0018 – the Federal Grant may not exceed \$192,354 over the life of the grant.
Federal Grant 00-SH-WX-0249 – the Federal Grant may not exceed \$500,000 over the life of the grant.
Federal Grant 00-SH-WX-0350 – the Federal Grant may not exceed \$125,000 over the life of the grant.
Federal Grant 02-UL-WX-0074 – the Federal Grant may not exceed \$1,200,000 over the life of the grant.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fed DOJ Police Staffing	\$1,884,012	\$1,773,940	\$1,212,001	\$627,749	\$260,319
Fed DOJ Grant	\$0	\$0	\$305,526	\$540,183	\$0
Fed DOJ/St Commun.	\$0	\$0	\$236,101	\$70,580	\$0
Fed DOJ-Weed And Seed	\$112,712	\$121,773	\$250,279	\$97,987	\$0

REVENUE MANUAL

Revenue Description:

Intergovernmental Revenues:
Federal Grant-HUD

Fund/Account Number:

100 5354 128

Legal Authority:

Title VIII, Civil Rights Act of 1968
HUD Assistance Award

Fund/Department/Program:

General Fund
Executive Offices
107 Community/
Housing Assistance

General Information

- * **Description:** Revenues received on a per charge-per case basis from the Federal Government (HUD) for investigating Fair Housing discrimination complaints and for staff attendance at HUD – sponsored training.
- * **Method and Frequency:** Reimbursements are made according to award payment schedules and upon submission of proper forms.
- * **Comment:** Because of Grant accounting requirements, most HUD grants are accounted, outside the General Fund in separate funds.

- Fund HUD Grant
- 111 Community Development Block Grants (CDBG) Fund
- 113 HOME Investment Partnership Program Fund
- 114 Housing Opportunities for Persons with AIDS (HOPWA) Fund
- 116 HUD Homeless Grant Fund

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Federal Grant-HUD	\$93,700	\$0	\$59,800	\$55,100	\$50,000

REVENUE MANUAL

Revenue Description:

Intergovernmental Revenues:
Summer Food Program

Fund/Account Number:

100 5354 132

Legal Authority:

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

Fund/Department/Program:

General Fund
Families, Parks & Recreation
242 Recreation Admin.

General Information

- * **Description:** Revenues received from State of Florida on reimbursement basis for Summer Food Program.
- * **Fee Schedule:** Set by the State of Florida in the spring of each year. Reimbursement is cost of meals, administration staff plus 20 percent.
- * **Method and Frequency:** The State of Florida is invoiced in the months of July, August and September, paying within 45 days of receipt of billing.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Summer Food Program	\$186,237	\$186,820	\$172,117	\$186,820	\$189,672

REVENUE MANUAL

Revenue Description:

Intergovernmental Revenues:
 EEOC Grant

Fund/Account Number:

100 5354 134

Legal Authority:

Title VII, Civil Rights Act of 1964
 EEOC Assistance Award

Fund/Department/Program:

General Fund
 Executive Offices
 106 Equal Employment
 Opportunity

General Information

* **Description:** Revenues received on a per charge-per case basis from the Federal Government (EEOC) to maintain a charge resolution contract for investigating employment discrimination charges, intake services, and for staff attendance at EEOC sponsored training.

* **Fee Schedule:**

110 Title VII Charge Resolutions	\$56,600
81 Title VII Intake Services	4,000
Training funds (Mandatory Attendance; FEPA/EEOC Conf.)	<u>1,000</u>
	\$61,600

* **Method and Frequency:** Reimbursements are made according to the assistance award payment schedule and upon submission of proper forms.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
EEOC Grant	\$60,050	\$1,000	\$64,450	\$61,600	\$65,250

Revenue Description:

Intergovernmental Revenues:
 FDOT Contract-I-4 Clean Up

Fund/Account Number:

100 5354 137

Legal Authority:

F.S. 20.23
 City Charter, Art. III, Sec. 8
 FDOT Maintenance Agreement for Primary Roads
 I-4 & E/W Expressway Agreement
 City Council 02/23/2004

Fund/Department/Program:

General Fund
 Public Works
 726 Right-of-Way Mgmt.
 753 Street Lighting

General Information

- * **Description:** Quarterly payment made by the State of Florida, Department of Transportation to the City of Orlando. The Right of Way Management (program 726) portion of the payment is compensation for the cost of maintenance of all paved, landscaped and/or turfed areas; clean-up, removal and disposal of all debris from areas within department right-of-way having limits described in Agreements. The Street Lighting (program 753) portion of the payment is for providing lighting for I-4 and the E/W Expressway.
- * **Fee Schedule:** The Florida Department of Transportation remits quarterly payments to the City of Orlando according to the terms of the “Memorandum of Agreement – Primary Roads,” and Memorandum of Agreement—I-4 and E/W Expressway.”
- * **Method and Frequency:** The Department of Transportation agrees to pay the City quarterly (each three month period following a notice to proceed) compensation for the cost of maintenance as described under the agreement.
- * **Comments:** These agreements, regardless of where executed, shall be governed by and construed, according to the laws of the State of Florida.

The amounts paid to the City may be subject to a percentage increase to be negotiated by the parties at the time of renewal each year. In 2004/2005 budget \$481,246 is for right-of-way maintenance and \$500,000 is for street lighting.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
FDOT Contract	\$650,478	\$669,451	\$521,035	\$602,451	\$981,246

Revenue Description:

Intergovernmental-Federal:
 Fed. Grant-National & Community

Fund/Account Number:

100 5354 2652

Legal Authority:

Federal Grant 02SVHFL004
 CFDA # 94.002

Fund/Department/Program:

General Fund
 Executive Offices
 2652 Homeland Security Initiative

General Information

- * **Description:** The grant’s goal is to recruit, train and engage Orlando citizens in emergency preparedness and crime prevention.
- * **Fee Schedule:** Reimbursements are made according to award payment schedules and upon submission of proper forms.
- * **Comments:** Federal Grant 02SVHFL004 expires September 30, 2005.

Federal Grant 02SVHFL004– The grant is a three year grant, with each year award being: FY 02/03-\$400,000; FY 03/04-\$356,850, and; FY 04/05-\$400,000; Total award - \$1,156,850.

This grant is being managed by three City departments, who have the management oversight for their grant goals, activities and budget: 1) Office of Communications & Neighborhood Enhancement (Programs 103 & 119); 2) Orlando Fire Department (Program 608), and; 3) Orlando Police Department (Program 678). The Office of Communications & Neighborhood Enhancement serves as the primary program and fiscal agent for the whole grant and is the City’s liaison with the Corporation for National and Community Service.

Actual reimbursements for FY02/FY03 were below grant award, funding was carried forward to FY03/04 where reimbursements were above one-year award, but below two-year cumulative total. Expected that cumulative reimbursed expenses will match total grant award by the end of the three-year grant period.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fed. Grant-National & Community	\$0	\$0	\$138,520	\$533,677	\$400,000

REVENUE MANUAL

Revenue Description:

Intergovernmental Revenues:
 Firefighter Supplemental Compensation-
 Educational Incentive

Fund/Account Number:

100 5354 200

Legal Authority:

F.S. 633.382

Fund/Department/Program:

General Fund
 998 Non-departmental-
 General Fund

General Information

- * **Description:** Revenues received from the State as reimbursement for the educational incentive payments made to firefighters by the City.
- * **Fee Schedule:** Dollar for dollar reimbursement based on the following criteria:

Per month for a firefighter receiving an associate degree	\$ 50.00
Per month for a firefighter receiving a bachelor's degree	110.00
- * **Method and Frequency:** The City must submit quarterly reports to the Division of State Fire Marshal, Department of Insurance on March 31, June 30, September 30 and December 31 of each year, specifying the amount of educational incentive payments made to firefighters.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Firefighter Supp Comp Ed	\$104,567	\$88,259	\$129,487	\$100,000	\$100,000

Revenue Description:

Intergovernmental Revenues:
 Fuel Tax-Municipal Refunds

Fund/Account Number:

100 5354 250

Legal Authority:

F.S. 206.625

Fund/Department/Program:

General Fund
 998 Non-departmental-
 General Fund

General Information

- * **Description:** Those portions of the County gas tax paid by a municipality on motor fuel for use in a motor vehicle operated by the City that is returned to the municipality.
- * **Fee Schedule:** The amount of imposed tax is refunded.
- * **Method and Frequency:** Refunds are paid quarterly upon application for refund.
- * **Special Requirements:** Refunds shall be used for the construction, reconstruction and maintenance of roads and streets within the City.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fuel Tax-Mun Refunds	\$224,073	\$168,302	\$325,593	\$256,000	\$261,120

REVENUE MANUAL

Revenue Description:	Fund/Account Number:
Intergovernmental Revenues:	
Reimbursable – Orange County School Board	100 5354 400
Charges for Services:	
Reimbursement-Trans. Admin. Fee – N	100 5575 425
Reimbursement-Trans. Admin. Fee – SE	100 5575 430
Reimbursement-Trans. Admin. Fee – SW	100 5575 435

Legal Authority:	Fund/Department/Program:
City Council	General Fund
City Code Charter 56	Economic Development
Interlocal Agreement between Orange County, Orange County School Board, 12/15/92, #26157	821 City Planning

General Information

* **Description:**
 School Impact Fees – Three percent administration fee collected to offset the cost of administering the school impact fee by City staff.

Transportation Impact Fee – Reimbursement for expenses of Transportation Impact Fee administration.

* **Method and Frequency:** The City acts as a collection agent for School Impact Fees, deducting the three percent administrative fee and remitting the balance to the Orange County School Board monthly.

At time of permitting, the City collects Transportation Impact Fees for capital costs associated with new growth and development. The method is by formula approved by the Orlando City Council.

Note: Prior to 1992/93 revenues for Transportation Impact Fees were collected in accounts 1810 126, 1810 127 and 1810 128. Between 1993/94 and 1997/98, revenues for Transportation Impact Fees were collected in accounts 126 016 1435 900, 127 017 1435 900 and 128 018 1435 900. School impact fees were not administered prior to this time.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Reimbursable-County	\$119,537	\$218,432	\$188,003	\$0	\$244,000
Reimb-Trans Adm N	\$45,074	\$61,848	\$66,451	\$66,451	\$66,451
Reimb-Trans Adm SE	\$45,074	\$61,848	\$66,451	\$66,451	\$66,451
Reimb-Trans Adm SW	\$45,074	\$61,848	\$66,451	\$66,451	\$66,451

REVENUE MANUAL

Revenue Description:

Charges for Services:

Fees-Customer Service

Fees-Building Inspections-Miscellaneous**

Fund/Account Number:

100 5411 100

100 5425 800

Legal Authority:

F.S. 163.3174, 163,3202

City Code, Chapters 58 and 65

Fund/Department/Program:

General Fund

Economic Development

147 Customer Service &

Logistical Support

General Information

* **Description:** Miscellaneous revenues associated with letters of reciprocity, sales of zoning and land use maps, Vertiport permit and renewal fees and home occupation application fees.

* **Fee Schedule:**

Letter of Reciprocity	\$ 5.00
Maps	7.00
Copies material – single sided, per page	.15
Copies material – double sided, per page	.20
Vertiport permit	\$50-800
Annual renewal	\$25-400
Home Occupation Application Fee	50.00

* **Method and Frequency:** Fees are paid at the time of the sale, when the permit is issued or when the application is submitted, as appropriate for the request.

**Effective March 6, 2003, combined with 5411 100, per Permitting Services

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Customer Service	\$30,699	\$35,019	\$35,958	\$34,500	\$29,500
Fees-Building Inspect-Mis	\$1,305	\$165	\$95	\$0	\$0

Revenue Description:

Charges for Services:
Fees-Street Tree Trust Fund

Fund/Account Number:

100 5411 200

Legal Authority:

City Code, 61.226

Fund/Department/Program:

General Fund
Economic Development
147 Customer Services &
Logistical Support

General Information

- * **Description:** The purpose of the Street Tree Trust fund is to provide a funding source for the City to purchase the correct type of tree and to properly install street trees.
- * **Fee Schedule:** \$350 per tree.
- * **Method and Frequency:** The fee is adopted by resolution of the City Council. Fees are paid at the time building permits are issued for new development.
- * **Special Requirements:** Street Trees are required based on lot frontage along the street at intervals of not more than one tree per 50 lineal feet and not less than 100 lineal feet.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Street Tree Trust Fu	\$62,245	\$164,154	\$278,958	\$158,269	\$289,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Planning

Fund/Account Number:

100 5419 100

Legal Authority:

F.S. 163.3174, 163,3202
City Code, Chapters 58 and 65

Fund/Department/Program:

General Fund
Economic Development
821 City Planning

General Information

* **Description:** Revenues received for services rendered by the Board of Zoning Adjustment, the Municipal Planning Board and the Historic Preservation Board.

* **Fee Schedule:**

<u>Type of Application</u>	<u>Fee</u>	<u>Type of Application</u>	<u>Fee</u>
Abandonment of Right-of-Way	\$2,000	Amendment to Master Plan	\$ 900
Abandonment of Drainage Easements	500	Planned Development	2,500
Amendment of Text (petition by citizen)	100	Amendment to Planned Dev.	1,500
Annexation and Initial Zoning	100	Plat-Minor Subdivision	750
Deannexation	3,000	Plat-Major Subdivision	2,000
Conditional Use	1,000	Subdivision-request for waiver	250
Extension of Conditional Use	100	Public Benefit Use	1,000
Development of Regional Impact (DRI)	10,500	Rezoning	1,500
DRI Development Order Amendment	2,750	Special Plan District	5,000
Expansion/Change of Non-conforming Use	1,000	Street Name Change	2,000
Master Plan	900	Appeal of Planning Official Deter	100
<u>MPB-Long Range Development</u>			
Downtown DRI Use Conversion	\$ 800	Modification of Standards	\$ 50
GMP LUC Map Amendment (<.5 acres)	1,000	(owner occupancy)	
GMP LUC Map Amendment (.5<10 acres)	3,000	Modification of Standards	100
GMP LUC Map Amendment (10<20 acres)	7,000	(commercial)	
GMP LUC Map Amend. (20 acres+)	10,500	Variance-single family	100
GMP Policy Amendment	5,000	Variance-all areas	450
		Extension	50

* **Method and Frequency:** Fees are adopted by resolution of the City Council and are paid at the time the application is filed. Fees do not include recording fees to be paid by the developer for recording a plat with the Clerk of the Circuit Court after approval. Current fees became effective October 1, 2003.

* **Special Requirements:** Appeals must be filed within a reasonable time; such time to be prescribed by the rules of the Board. An application for variances and special exemptions may be filed at any time, however, there is a deadline for filing for any particular meeting.

Revenue Collection History and Current Budget:

	Actual	Actual	Actual	Revised	Budget
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Fees-Planning	\$99,036	\$148,219	\$209,981	\$140,000	\$175,500

Revenue Description:

Charges for Services:
Fees-Mass Transit Facilities/Florida Hospital

Fund/Account Number:

100 5419 300

Legal Authority:

Development of Regional Impact
Transportation Agreement Section
5.(b) (ii).

Fund/Department/Program:

General Fund
Economic Development
821 City Planning

General Information

- * **Description:** Payment made by Florida Hospital pursuant to the Development of Regional Impact (DRI) Transportation Agreement Section 5.(b) (ii). Payment covers Florida Hospital's share of maintaining transit improvements on bus routes serving the project.
- * **Fee Schedule:** \$25,000 annually per agreement.
- * **Method and Frequency:** Collected annually till 2010 according to Florida Hospital DRI.
- * **Comments:** Reference project number 3421 in J.D. Edwards financial system. Payments were interrupted in 2003 during City reorganization and layoffs. Florida Hospital is being invoiced for two years. Revenue is committed to a transportation study.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Mass Transit Facility	\$25,000	\$50,000	\$0	\$0	\$0

REVENUE MANUAL

Revenue Description:

Licenses and Permits:
Billboard Permits

Fund/Account Number:

100 5419 400

Legal Authority:

City Code, Chapter 64
Section 280

Fund/Department/Program:

General Fund
Economic Development
811 Code Enforcement

General Information

- * **Description:** Annual billboard permit fee paid for each billboard structure located within the City.
- * **Fee Schedule:**
Per permit \$50.00
- * **Method and Frequency:** Payment made at the time of permit application. All permits expire September 30 of each year, however, all first year fees may be prorated by payment of an amount equal to one-fourth of the annual fee for each remaining whole quarter or partial quarter. Applications received after July 31 shall include fees for the last quarter of the current year and fees for the succeeding year.
- * **Special Requirements:** No person shall apply or be issued a permit for a new sign structure until permission for a conditional use has been recommended by the Municipal Planning Board and approved by City Council. Permit fees are established by resolution of the City Council.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Billboard Permits	\$19,550	\$0	\$19,950	\$9,000	\$9,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Engineering Permits**

Fund/Account Number:

100 5425 100

Legal Authority:

F.S. 166.222
City Code, Sec. 1.10
City Council 8/25/2003

Fund/Department/Program:

General Fund
Economic Development
149 Field Inspection & Review

General Information

* **Description:** Fees charged for City engineering permits and inspection services furnished relative to private improvements, addresses, driveways, privately financed public improvements which are constructed over, through or upon City right-of-way or easement property by private developers and which are to be dedicated to the City.

* **Fee Schedule:** Public Improvement: 4 percent of estimated construction cost of any improvements, which are to be owned and maintained by the City of Orlando, paid at permit issuance.

Private site improvement: 3 percent of estimated construction cost up to and including \$200,000 cost, plus 2% of estimated construction cost from \$200,001 to \$500,000, plus 1% additional cost greater than \$500,000.

Engineering Fees:

Address fee – per address	\$ 50.00
Driveway fee- per driveway	100.00
Flood Plain Permit	50.00
Plan Revision Fee – commercial	250.00
Plan Revision Fee – residential	50.00
Reinspection Fee	50.00
Sidewalk Fee (for first 100 feet, 30 cents per foot, thereafter)	50.00

* **Method and Frequency:** One-half due prior to commencement of construction and the remainder upon completion of construction prior to final acceptance by the City.

* **Comments:** Engineering review of privately constructed improvements is necessary because once an improvement has been “dedicated” to the City; it is the City that accepts ownership and maintenance responsibility for this improvement. Public improvements typically dedicated to the City include roadways, pavements, sanitary sewer and storm water systems.

**Effective March 6, 2003, per Permitting Services – changed title from Fees-Engineering Inspection to Fees-Engineering Permits. Also started receiving and recording revenue for accounts 100 149 5425 250 (Fees-Engineering Site Improvement-Private and 100 149 5419 200 (Fees-Engineering Permits) to this account.)

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Engineering Permits	\$234,159	\$419,758	\$683,038	\$712,031	\$1,100,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Building Permits**

Fund/Account Number:

100 5425 200

Legal Authority:

F.S. 166.222, F.S. 553.79(1)
City Code, Chapter 13
City Council 8/25/2003

Fund/Department/Program:

General Fund
Economic Development
149 Field Inspection & Review

General Information

* **Description:** Fees collected on all buildings, structures or alterations requiring a building permit.

* **Fee Schedule:**

Commercial Construction:

Valuations to and including \$1,000	\$50.00
For each additional \$1,000 or fraction thereof to \$25,000	8.00
For each additional \$1,000 or fraction thereof above \$25,000 to \$100,000	7.50
For each additional \$1,000 or fraction thereof above \$100,000 to \$1,000,000	7.00
For each additional \$1,000 or fraction thereof above \$1,000,000 to \$2,000,000	6.50
For each additional \$1,000 or fraction thereof above \$2,000,000	6.00
Plan Revision Fee - Commercial	250.00

Residential Construction:

Valuations up to \$1,000	\$50.00
Per additional \$1,000 or fraction thereof	3.50
Plan Revision Fee - Residential	50.00

Early start authorization \$100.00

Moving Permit Fee \$100.00

Demolition Permit Fee – Buildings - based on sq. ft

For first 1,000 sq. ft of floor area or fraction thereof	\$50.00
For each additional 1,000 sq. ft. of floor area or fraction thereof	3.50

Demolition Permit Fee – Other Structures (i.e. bridges, towers, underground structures)

Based on demolition contract cost

For the first \$1,000 of contract	\$50.00
For each additional \$1,000 or fraction thereof to \$5,000	10.00
For each additional \$1,000 or fraction thereof if from \$5,001-\$10,000	5.00
For each additional \$1,000 or fraction thereof if cost is greater than \$10,000	1.00

Reinspection Fee \$50.00

Baldwin Park Fire Sprinkler Credit (up to cost of building permit fee)

* **Method and Frequency:** Fees are paid when permit is issued. Plans must be submitted and approved by the Building Official before issuance of permit. Permit becomes invalid if work is not commenced within six months after issuance or if work is abandoned for three months after work is commenced.

* **Special Requirements:** All work must conform with Building Code (City Code, Chapter 13).

**Per Permitting Service, effective 3/6/03 – combined revenue received from accounts 5425 220, 5425 222 and 5425 950.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Building Permits	\$3,747,552	\$3,581,915	\$4,109,811	\$4,872,018	\$5,000,000

REVENUE MANUAL

Revenue Description:

Charges for Services:

Fees-5% Administration/Radon Trust Fund

Fees-10% Administration/Inspectors Fund

Fund/Account Number:

100 5425 220

100 5425 222

Legal Authority:

F.S. 404.056(4)

F.S. 468.631

Fund/Department/Program:

General Fund

Economic Development

149 Field Inspection & Review

General Information

* **Description:**

5 Percent Administration:

Amount of Radon Trust Fund surcharge retained by the City to cover costs associated with the collection and remittance of the surcharge.

10 Percent Administration:

Amount of Building Code Administrators and Inspectors Fund surcharge retained by the City to fund projects and activities intended to improve the quality of building code enforcement.

* **Fee Schedule:**

5 Percent Administration:

One-half cent per square foot under-roof floor space permitted. For additions, alterations or renovations of existing structures the surcharge will be on the square footage added, altered or renovated. The City retains five percent of the amount collected.

10 Percent Administration:

One half cent per square foot under-roof floor space permitted, including new construction, renovations, alternations and additions. The City retains ten percent of the amount collected.

* **Method and Frequency:** The City collects the surcharges when collecting the permit fee. Funds are remitted to the State on a quarterly calendar basis, with the City retaining the indicated percentages.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-5% Admin/Radon	\$2,901	\$2,897	\$1,402	\$0	\$0
Fees-10% Admin/Radon	\$6,555	\$7,906	\$3,187	\$0	\$0

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REVENUE MANUAL

Revenue Description:

Charges for Services:
 Fees-Plumbing Permits
 Fees-Gas Permits

Fund/Account Number:

100 5425 300
 100 5425 600

Legal Authority:

F.S. 553.08
 City Code, Sec. 4702

Fund/Department/Program:

General Fund
 Economic Development
 149 Field Inspection & Review

General Information

* **Description:** Fees for permits issued by the Building Official for all rain water pipes, gas pipes, sewers, plumbing or appurtenances thereto.

* **Fee Schedule:**

Plumbing/Gas Permit Fee – Residential	\$50.00
Each fixture	7.00
Plan Revision Fee – Residential	50.00
Irrigation Permit Fee – Residential	
For first \$1,000 of construction cost	\$50.00
Plus for each additional \$1,000 of construction cost	3.50
 Plumbing/Gas/Irrigation Fee – Commercial	
First \$1,000 of contract cost	\$50.00
Each additional \$1,000 up to \$25,000	10.00
Each \$1,000 over \$25,000	7.50
Plan Revision Fee – Commercial	250.00
 Board of Appeals Application Fee	\$100.00
Reinspection Fee	50.00

* **Method and Frequency:** Permit is secured before work is begun. Fees are payable to the City via the Building Official.

* **Special Requirements:** Permits are given on the condition that the owner, builder or occupant will assume all risk of damage that may result from installation. Permits may be revoked in case of false statements or misrepresentation in the application; in such cases, no permit shall be refunded.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Plumbing Permits	\$287,342	\$315,500	\$393,943	\$293,000	\$400,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Electrical Permits

Fund/Account Number:

100 5425 400

Legal Authority:

F.S. 553.18
City Code, Sec. 22.17

Fund/Department/Program:

General Fund
Economic Development
149 Field Inspection & Review

General Information

* **Description:** Permit fees for the installation or attachment of any electrical wiring, apparatus, or equipment for light, heat or power.

* **Fee Schedule:**

Electrical Permit Fee	
First \$1,000 of construction cost or portion thereof	\$50.00
Plus for each additional \$1,000 construction cost or portion thereof up to \$25,000	10.00
Plus for each additional \$1,000 of construction cost or portion thereof above \$25,000.	7.50
Change of service	\$50.00
Low Voltage - commercial	50.00
Safety check	50.00
Swimming Pool	50.00
Temporary Service/Pole	50.00
Board of Appeals Application	\$100.00
Plan Revision Fee – commercial	250.00
Plan Revision Fee – residential	50.00
Reinspection Fee	50.00

* **Method and Frequency:** Fees are paid upon application to the chief inspector of electrical installations. Application shall be accompanied by complete plans, specifications and schedule.

* **Special Requirements:** Master electrician must conform to all safety codes and requirements of the City’s electrical code (City Code, Chap.22).

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Electrical Permits	\$632,802	\$502,178	\$545,421	\$500,000	\$550,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Mechanical Permits

Fund/Account Number:

100 5425 500

Legal Authority:

F.S. 166.221
City Code, Chapter 47A, Article III

Fund/Department/Program:

General Fund
Economic Development
149 Field Inspection & Review

General Information

* **Description:** Fees collected for permits to do any mechanical work (refrigeration, air conditioning, heating or ventilation) in the City.

* **Fee Schedule:**

Up to and including first \$1,000	\$50.00
For each additional \$1,000 or fraction thereof to \$25,000	10.00
For each additional \$1,000 or fraction thereof above \$25,000	7.50
Board of Appeals Application	100.00
Plan Revision Fee – Commercial	250.00
Plan Revision Fee – Residential	50.00
Reinspection Fee	50.00

* **Method and Frequency:** Fees must be paid to the Permitting & Code Enforcement Division before permit will be issued. Permit will expire by limitation if work is not completed within 90 days, except for delays due to acts of God.

* **Special Requirements:** All work performed shall be in conformity with the Standard Mechanical Code as adopted by the City. The person doing the work must request inspections during and upon completion of the work and must comply with any instructions given by the inspector.

* **Authorized Exemptions:** Self-contained AC units not attached to ducts of 24,000 BTU or less; air cooled self-contained refrigeration equipment for meat, dairy and food commodities; repair and service to an existing installation where such service or repair does not include replacement of the entire condensing or air handling unit; or fuel supply changed.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Mechanical Permits	\$396,486	\$377,854	\$406,136	\$364,000	\$425,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Right-of-Way Permits

Fund/Account Number:

100 5425 900

Legal Authority:

F.S. 166.221
City Code Section 61.200

Fund/Department/Program:

General Fund
Economic Development
149 Field Inspection & Review

General Information

* **Description:** A permit fee is charged for any activity occurring within the City's rights-or-way, below, at, or above ground level. Generally, the installation and maintenance of various utilities facilities account for the bulk of permits issued. The fee is levied to recover the City's cost in providing application review, inspection service, and related office processing activities.

* **Fee Schedule:**

Underground:

Individual locations of 30 linear feet or more	\$ 50.00
Plus for each additional 110 linear feet	50.00

Aboveground:

Storage containers in row,	50.00
Plus for each day in row	10.00

Aerial:

Permit – first 30 ft, plus	50.00
Additional footage - per 110 ft or fraction thereof	25.00

Plan Revision Fee – commercial	\$250.00
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Reinspection Fee	50.00
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* **Method and Frequency:** Fee is paid when permit is issued.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Right Of Way	\$185,483	\$75,205	\$29,430	\$50,000	\$28,500

REVENUE MANUAL

Revenue Description:

Charges for Services:
 Fees-Concurrency**
 Fees-Reservation Extension
 Fees-Vested Rights Determination

Fund/Account Number:

100 5426 110
 100 5426 130
 100 5426 150

Legal Authority:

F.S. Chap. 163
 City Code, Chap. 59

Fund/Department/Program:

General Fund
 Economic Development
 148 Plans Review

General Information

* **Description:** Fees are collected to offset the cost of administering Chapter 59 of the City Code, dealing with Concurrency Management. Local governments are mandated by state law to establish Concurrency Management Systems to manage growth.

* **Fee Schedule:**

Verification	
Verification letter	\$ 50.00
Encumbrance	
Encumbrance Letter	\$250.00
Reservation	
Reservation Admin. Fee - per trip	\$1.00
Resolution Fee:	
If City of Orlando Traffic Study required	\$1,000.00
If City accepts study supplied by applicant	500.00
If no traffic study or mode/run required	250.00
Vested Rights Determination	
Vested Rights Hearing Fee	\$10,000.00
New Application Filing Fee	1,000.00
Stipulation Fee	2,500.00
Appeal of Concurrency Management Official (CMO) Determination	\$100.00

* **Method and Frequency:** Fee required whenever an applicant initiates any aspect of the process (e.g. verification, encumbrance, reservation, resolution or vested rights process).

* **Comments:** Refer to Chapter 59 of the City Code for specific charges.
 Permitting & Code Enforcement Division deposits estoppel letter fees in account 5426 110.

**Effective 3/6/03 – Permitting Services

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Concurrency	\$0	\$700	\$71,508	\$33,000	\$28,000
Fees-Encumbrance Letter	\$20,000	\$19,500	\$7,000	\$0	\$0

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Quasi-Judicial Hearings

Fund/Account Number:

100 5429 100

Legal Authority:

City Code, 65.113, 65.322

Fund/Department/Program:

General Fund
Executive Offices
3043 Quasi-Judicial Hearings

General Information

- * **Description:** Fees for hearings, which result from appeals to the Municipal Planning Board, Board of Zoning Adjustment and Historic Preservation Board.
- * **Fee Schedule:** \$250 per appeal.
- * **Method and Frequency:** Payable at time of filing of appeal.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Quasi-Judicial Heari	\$3,072	\$4,000	\$2,850	\$3,500	\$2,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
 Fees-GOAA Police
 Fees-800 MHz Maintenance

Fund/Account Number:

100 5435 100
 100 5435 110

Legal Authority:

F.S. 166.201
 City Charter, Chap. 16, Sec. 8
 Adopted Budget

Fund/Department/Program:

General Fund
 Police
 665 Communications
 683 Airport Police

General Information

- * **Description:** Revenues received for providing law enforcement support to the Greater Orlando Aviation Authority Security Program for the safety of persons and property on Orlando International Airport property. Revenues are also received for the radio system management services.
- * **Fee Schedule:** The Authority reimburses the City for 100 percent of the costs incurred for police protection, including salaries, benefits, communications system maintenance costs, Police Academy costs, and field training costs. The Authority reimburses the City for a portion of the Radio Systems Administrator salary, up to \$8,500 per year.
- * **Method and Frequency:** The Authority is charged monthly for one twelfth (1/12) of the annual budget. A “true-up” of expenses is done at the end of the fiscal year.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-GOAA Police	\$6,023,435	\$7,090,856	\$6,779,960	\$6,733,891	\$6,873,160
Fees-GOAA 800 MHz	\$54,600	\$59,534	\$72,718	\$70,669	\$74,172
Fees-GOAA Security	\$0	\$387,672	\$516,192	\$0	\$0

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Police Department-Services

Fund/Account Number:

100 5435 200

Legal Authority:

F.S. 166.201

Fund/Department/Program:

General Fund
Police
662 Support Services

General Information

- * **Description:** Fee charged by the City for the cost of providing copies of Police reports to the public and other agencies.
- * **Fee Schedule:**

Microfilm – one side	\$.25
Xerographic – one sheet	.15
- * **Method and Frequency:** Fees are paid to the City when a customer requests a copy of a report.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Police Services	\$28,802	\$29,125	\$29,981	\$28,000	\$28,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Identification Cards

Fund/Account Number:

100 5435 300

Legal Authority:

F.S. 166.201

Fund/Department/Program:

General Fund
Police
662 Support Services

General Information

- * **Description:** Fee charged for processing fingerprint identification cards.
- * **Fee Schedule:**
Per card \$8.00
- * **Method and Frequency:** Fee is paid to the City, through the Support Services Bureau, when the card is issued.
- * **Comments:** These cards are customarily issued to persons whose line of work involved a fiduciary responsibility to the public.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Identification Cards	\$25,702	\$29,225	\$25,752	\$27,500	\$37,500

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fee-Take Home Car

Fund/Account Number:

100 5435 350

Legal Authority:

Union Contract

Fund/Department/Program:

General Fund
Police
691 Police - Patrol Services

General Information

- * **Description:** Fee collected from officers in order to take a patrol car to their residence.
- * **Fee Schedule:**

Officers who live outside city limits, but within Orange County	\$10
Officers who live outside Orange County	\$20
- * **Method and Frequency:** Payroll deduction every biweekly pay period.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Police	\$0	\$2,243	\$52,315	\$50,000	\$80,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Police Liaison

Fund/Account Number:

100 5435 400

Legal Authority:

F.S. 163.01
Agreement with Orange County
School Board, approved City Council
Minutes 10/21/91, 2 SS.

Fund/Department/Program:

General Fund
Police
678 Community Policing

General Information

- * **Description:** Fee received by the City from the Orange County School Board as reimbursement for the cost of providing sworn Police Officers for the County secondary schools.
- * **Fee Schedule:**
Contracted (22) Police Officers \$430,000
- * **Method and Frequency:** Semi-annual payments are made to the City in December and June of each year.
- * **Comments:** Officers serve law enforcement functions at the schools and provide education on law awareness and crime prevention. They also give instruction in the area of child abuse and act as role models/counselors.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Police Liaison	\$670,000	\$420,000	\$420,000	\$420,000	\$430,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Worthless Check Investigation

Fund/Account Number:

100 5435 630

Legal Authority:

F.S. 823.08(5)

Fund/Department/Program:

General Fund
Police Department
675 Special Services

General Information

- * **Description:** Fee for cost of investigation and diversion payable to OPD.
- * **Fee Schedule:** Fee is \$25.00 per worthless check investigation.
- * **Method and Frequency:** Depends on the amount of worthless check complaints that are received.
- * **Comments** It is the policy of OPD to conduct investigations of all reported worthless check cases occurring within the City limits of Orlando in which the amount of the check is equivalent to or exceeds \$150.00

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Worthless Check	\$300	\$450	\$180	\$250	\$150

Revenue Description:

Charges for Services:
Fees-Bike Patrol Classes

Fund/Account Number:

100 5435 650

Legal Authority:

Agreement with Valencia Community College

Fund/Department/Program:

General Fund
Police
692 Patrol Services

General Information

- * **Description:** Fee collected for teaching a “Mountain Bike Patrol” course for the Central Florida Criminal Justice Institute at Valencia Community College.
- * **Fee Schedule:** Fee is based on \$45.00 per hour of instruction from the OPD Bike Unit.
- * **Method and Frequency:** Valencia Community College remits the fee to the Orlando Police Department at the end of each class.
- * **Comments:** This is a reimbursement for officer time and not to be used for enhancements to the Bike Patrol program. Each class required 80 hours of officer time.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Bike Patrol Classes	\$4,800	\$3,200	\$4,800	\$4,800	\$3,600

Revenue Description:

Charges for Services:
Fees-Police Department Permits

Fund/Account Number:

100 5435 700

Legal Authority:

F.S. 166.201
City Code, Sec.8.32, 18A, 24.21, 42.07
Policy and Procedures 601.2
City Council Resolution 2/16/81

Fund/Department/Program:

General Fund
Police
662 Support Services

General Information

* **Description:** Fees for assembly/parade, fireworks, sound system and aeronautical permits.

* **Fee Schedule:**

Sound system	\$ 5.00
Assembly permits:	
101-500 persons (no alcohol)	100.00
101-500 persons (with alcohol)	200.00
Over 500 persons (no alcohol)	200.00
Over 500 persons (with alcohol)	500.00
Fireworks permit	50.00
Aeronautical permit	75.00
Road closure (for profit)	350.00
Road closure (non-profit)	200.00

* **Method and Frequency:** Permit application must be filed with the Chief of Police on forms provided. Application must be filed no more than 180 days, and not less than 60 days before the date of the proposed activity for assembly and parade permits. For fireworks, there is a 15 day minimum application limit and for aeronautical permits, there is a 14 day minimum limit. For sound system permits there is a 72-hour minimum application limit. Road closure permits have no limit. Fee is paid when application is filed and is not refunded if application is denied.

If application is for use of City property, or if City services are required, the applicant shall pay, prior to issuance, associated charges.

* **Special Requirements:** The 60 day minimum filing period 18A events may be waived if the Chief of Police determines that such waiver will not present a hazard to public safety. Permit fees are approved by City Council by resolution.

* **Authorized Exemptions:** Funeral processions; activities of governmental agencies acting within their scopes; athletic events sponsored by the City, Recreation Division, or a school within the City; or peaceful picketing in compliance with Sec. 43.42, City Code.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Police Dept Permits	\$8,114	\$19,790	\$26,985	\$20,000	\$22,500

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Photo Lab

Fund/Account Number:

100 5435 800

Legal Authority:

F.S. 166.201

Fund/Department/Program:

General Fund
Police
662 Police Support Services

General Information

* **Description:** Fees for photography services for criminal justice agencies.

* **Fee Schedule:**

Photo prints

4 x 6	\$.30
5 x 7	2.00
8 x 10	4.00
11 x 14	5.00
11 x 17	6.50

* **Method and Frequency:** Fees are paid to the City, through the Administrative Services Bureau, when photo is requested.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Photo Lab	\$4,606	\$1,817	\$3,592	\$2,000	\$1,500

Revenue Description:

Charges for Services:
Fees-Driver Permits

Fund/Account Number:

100 5435 850

Legal Authority:

F.S. 166.201
City Code, Sec. 55.29(1)(h)

Fund/Department/Program:

General Fund
Police
681 Police Special Operations

General Information

- * **Description:** Fee for issuance of vehicle driver permits.
- * **Fee Schedule:**
Per individual permit issued \$10.00
- * **Method and Frequency:** Fees are payable to the City cashier.
- * **Comments:** City Vehicle for Hire section prepared and issues vehicle for hire driver permits to those applicants that are approved as prescribed by chapter 55 of the City Code.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Driver Permits	\$8,400	\$7,600	\$8,210	\$7,500	\$8,000

Revenue Description:

Charges for Services:
 Fees-Fire Protection-Herndon Airport

Fund/Account Number:

100 5440 100

Legal Authority:

Agreement between the City and the
 Greater Orlando Aviation Authority
 Dated 9/27/76 as amended 4/19/90.
 F.S. 163.01

Fund/Department/Program:

General Fund
 Fire
 610 Rescue Operations Admin.

General Information

- * **Description:** Revenues collected from Herndon Airport for fire protection and crash and rescue services provided by the City of Orlando.
- * **Method and Frequency:** Paid in monthly installments.
- * **Special Requirements:** At the end of the five year period ending 9/30/94, and each five year period thereafter, the City shall calculate the actual cost of providing services based upon generally accepted accounting principles as compared to the amounts paid for such services. The City, or the Authority, as applicable shall pay the difference between the amount previously paid and the actual cost of services provided over the previous five years.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Fire Prot/Herndon	\$128,761	\$110,366	\$91,972	\$116,408	\$110,366

REVENUE MANUAL

Revenue Description:

Charges for Services:
 Fees-Fire Permits**
 Fees-Fire Alarm/Detection System

Fund/Account Number:

100 5440 150
 100 5440 200

Legal Authority:

F.S. 633, 166.201
 City Code, Sec. 24.07(g)

Fund/Department/Program:

General Fund
 Economic Development
 149 Field Inspection & Review

General Information

* **Description:** Fee charged for the inspection and testing of a fire extinguishing system, a fire alarm system and for all installation of underground mains, hydrants and/or pumps and for the installation of underground or above ground tanks.

* **Fee Schedule:** Based on the value of the fire extinguishing or alarm/detecting system or of the service mains, hydrants or pumps according to the following schedule:

Fire Alarm Permit Fee and Fire Suppression Permit Fee (includes Underground Fire Service mains)	
For the first \$1,000 of construction cost or fraction thereof,	\$50.00
Plus for each additional \$1,000 of construction cost or fraction thereof up to:	
\$1,000-\$25,000	8.00 per \$1000
\$25,001-\$100,000	7.50 per \$1000
\$101,000-\$1,000,000	7.00 per \$1000
\$1,000,001-\$2,000,000	6.50 per \$1000
\$2,000,001 and over	6.00 per \$1000

Fire Pump flow test (per pump)	\$150.00
Fire Hydrant flow test (per hydrant)	50.00
Tank Installation Permit Fee (per tank)	50.00
Tank Removal Permit Fee (per tank)	50.00

Board of Appeals, Application Fee	\$100.00
Reinspection Fee	50.00

* **Method and Frequency:** Fees are collected upon approval of the plans by the Plans Review section, in accordance with Chapter 24 of the City Code, or prior to re-reviews being done.

* **Special Requirements:** All plans submitted to the Plans Review section must conform to the standard set forth in Chapter 24 of the City Code.

* **Penalty:** A double fee is charged whenever work is started or completed without the proper permit.

**Per Permitting Services, effective 3/6/2003.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Fire Permits	\$128,985	\$117,467	\$136,781	\$151,000	\$175,000
Fees-Fire Alarm/Detect	\$44,094	\$45,657	\$16,523	\$0	\$0

REVENUE MANUAL

Revenue Description:

Charges for Services:

Fees-Flammable Liquid Storage
 Fees-Fire-Reinspection
 Fees-Fire DCF Inspection*
 Fees-Special Effects

Fund/Account Number:

100 5440 350
 100 5440 450
 100 5440 550
 100 5440 750

Legal Authority:

F.S. 633, 166.201
 City Code, Sec.24.07(g)

Fund/Department/Program:

General Fund
 Fire
 605 Fire Safety Management

General Information

* **Description:** Fees collected by Fire Safety Management Section for hazardous chemical, flammable or combustible liquid inspection to determine compliance with applicable codes and standards as set forth in Section 24.22 of the Fire Prevention Code.

* **Fee Schedule:**

Hazardous Chemical & Flammable Liquid Permit	\$50.00
Reinspection – First	25.00
Reinspection – Second	50.00
 Department of Children and Families (DCF) Inspection**	 \$30.00
 Special Effects Inspection	
14 day advance notice	\$100.00
Less than 14-day advance notice (and approved by Fire Marshall)	200.00

** Fees collected for DCF/Health Department inspection to determine compliance with the State Uniform or minimum Fire Codes.

* **Method and Frequency:** Fees are collected before the inspection that has been requested by the applicant.

* **Special Requirements:** All inspections performed by the Fire Safety Management program will comply with the State Uniform or minimum Fire Codes.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Flammable Liquid	\$675	\$1,755	\$2,565	\$700	\$1,500
Fees-Fire Reinspection	\$175	\$50	\$0	\$0	\$0
Fees-Fire DCF Inspection	\$2,940	\$3,480	\$3,690	\$4,000	\$4,000
Fees-Special Effects	\$3,140	\$3,795	\$2,385	\$4,000	\$4,000

Revenue Description:

Charges for Services:

Fees-Fire Burning

Fees-Temporary Assembly Structure

Fund/Account Number:

100 5440 500

100 5440 600

Legal Authority:

F.S. 633, 166.201

City Code, Sec. 24.07(g)

Fund/Department/Program:

General Fund

Fire

605 Fire Safety Management

610 Fire Rescue Operations Adm.

General Information

* **Description:** A fee collected upon issuance of an Open Burning Permit and for the review and/or inspection of temporary places of assembly.

* **Fee Schedule:**

Open Burning Permit (non-refundable)

\$100.00

Temporary Place of Assembly

50.00

* **Method and Frequency:** Fees are collected at the time the permit is issued for Open Burning and prior to the review of application for a temporary place of assembly.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Fire Burning	\$1,900	\$2,600	\$2,600	\$2,000	\$2,500
Fees-Temp Assembly	\$11,490	\$11,025	\$12,715	\$10,000	\$12,000

Revenue Description:

Charges for Services:
Fees-False Alarms

Fund/Account Number:

100 5440 700

Legal Authority:

F.S. 633, 166.201
City Code, Sec. 24.07 (G)(6)

Fund/Department/Program:

General Fund
Fire
605 Fire Safety Management
Police
665 Police Communications

General Information

* **Description:** Fees charged by the Fire Safety Management Program for response by the Orlando Fire Department to a false fire alarm and the Orlando Police Department for response by officers to false burglar and hold-up alarms.

* **Fee Schedule:**

Fire Department – Based on the number of false alarms responded to at each location in a 12-month period.

Each false alarm in excess of three and up to and including six within a 12-month period shall result in a service fee of \$400.00 per false alarm.

Each false alarm in excess of six within a 12-month period shall result in a service fee of \$200.00 per false alarm.

Police Department – Based on the number of alarms responded to at each location in a 12-month period.

Fees begin upon the 4th occurrence.

4 to 6	\$ 50.00
7 and above	100.00

* **Method and Frequency:** Fees payable within 30 days from date of invoice issued by the Orlando Fire or Police Department.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-False Alarms	\$397,345	\$300,299	\$360,364	\$350,000	\$345,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
 Fees-Parks Use
 Fees-Parks Use-Tax

Fund/Account Number:

100 5445 120
 100 5445 130

Legal Authority:

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

Fund/Department/Program:

General Fund
 Families, Parks & Recreation
 285 Parks & Cultural Arts
 731 Parks Administration

General Information

* **Description:** Fees collected for use of City parks, Festival Park and Lake Eola.

* **Fee Schedule:**

Facility use (other than Lake Eola):

0-100 guests	\$30.00
Over 100 guests	50.00

Lake Eola Fee Schedule:

Amphiteater (First four(4) hours including setup and cleanup)	\$428.00
Each additional hour	107.00

Weddings at Lake Eola (separate schedule)
 Other locations at Lake Eola (separate schedule)

* **Method and Frequency:** Fees are payable to the City at the time of application through the Recreation Division.

* **Comments:** In order to obtain exclusive use of a City facility, an application for facility use must be filed no less than ten calendar days prior to desired use date. All insurance requirements must be fulfilled prior to rental. State sales tax will be levied on all costs and charges when applicable. State sales tax not included.

Lake Eola renters are required to obtain trash dumpster(s) for their event from Solid Waste.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Parks Use	\$11,705	\$16,378	\$17,960	\$28,871	\$57,991
Fees Park Use-Tax	\$17,725	\$14,896	\$20,663	\$1,500	\$21,936

REVENUE MANUAL

Revenue Description:

Fund/Account Number:

Charges for Services:	
Fees-Team Sports	100 5445 140
Fees-Recreation Supervised /Instructed Activities	100 5445 200
Fees Aquatics	100 5445 300
Fees Tennis Club	100 5445 360
Fees Racquetball-Taxable	100 5445 390

Legal Authority:

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

Fund/Department/Program:

General Fund
 Families, Parks & Recreation (FPR)
 274 Prevention Programs
 281 Families, Parks & Rec Area 1
 282 Families, Parks & Rec Area 2
 283 Families, Parks & Rec Area 3
 284 Athletics & Aquatics

General Information

* **Description:** Fees collected for team sports (softball, basketball, flag football and volleyball) as well as entry fees for track, cheerleading and other activities. Fees charged for water safety training classes, swim lessons, water aerobics at the following pools: Dover Shores, College Park, John Long, Hankins Park, Jackson Center, Wadeview, Turkey Lake Park, Englewood and Northwest. Fees collected for the use of tennis, handball and racquetball courts at the Orlando Tennis Centre.

* **Fee Schedule:**

Adult Athletics Team Sports – 10 Week Season – Per Team (includes 6.5% sales tax):

Flag Football	\$310.00
Volleyball	170.00
Softball	305.00
Polar Bear Softball	235.00
Basketball	280.00

\$30.00 per adult team (including sales tax) per sport to pay for insurance, trophies and league fees.

Youth Athletics – Registration Fee Per Participant Per Sport (includes 6.5% sales tax):

Basketball	\$ 20.00
Football	20.00
Cheerleading	10.00

Seasonal Pool Pass:

	<u>Non-Resident</u>	<u>Resident</u>
Family	\$100.00	\$100.00
Adult	35.00	35.00
Youth/Senior	25.00	25.00

Swim Lessons

Infant-Adult (per session) 8 weeks	\$50.00	\$40.00
Water Safety Training Class (pool fee)	30.00	30.00

Swim Team:

Monthly fee, per person	\$45.00	\$20.00
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H2O-Robotics

Daily Fee (class)	\$4.00	\$3.00
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Senior Citizen Daily Fee (class)	3.00	2.00
Adult Fitness:		
Resident, annual	\$125.00	\$100.00
Resident, semi-annual	95.00	70.00
Senior citizen, annual	105.00	80.00
Senior citizen, semi-annual	75.00	50.00

Tennis	Category	Resident	Non-Resident	Surcharge
Individual	annual	\$195.92	\$249.17	\$25.00
	semi-annual	125.58	152.72	12.50
Family	annual	321.51	455.14	50.00
	semi-annual	205.97	273.28	25.00
Youth (17 & under)	annual	40.19	40.19	N/A
School teams (per player)	semi-annual	40.19	40.19	N/A
Hard courts	90 mins	4.02	4.02	.50
Soft courts	90 mins	5.03	5.03	.50
Senior & Disabled	annual	125.58	152.72	70.00
Senior & Disabled	semi-annual	85.40	99.47	10.00
Handball & Racquetball				
Individual	annual	25.11	78.36	5.00
Youth (17 & under)	annual	15.07	15.07	5.00
Individual	hr/3 wall	2.00	2.00	.25
	hr/4 wall	2.00	2.00	.25

* **Method and Frequency:** All fees are paid to the city through the Recreation Division. Course fees are paid at the time of registration. Team fees are paid to Recreation Division the first of each month. Some classes (programs) are required to collect non-City resident fees. Tennis fees may be paid annually, semi-annually for members or per reservation for non-members.

* **Comments:** All rules and fees are subject to the approval of City Council. There are three softball seasons each year commencing the first week in August, February and March. Non-City resident teams are subject to a \$100 annual participation fee in addition to regular fees if more than one-half of the roster is non-City resident players. Swim team and adult fitness members must also pay non-City resident recreation fees as applicable. Team sports (5445 140), Fees Aquatics (5445 300), Tennis (5445 360) and Racquetball (5445 390) are being combined into Supervised/Instructed Activities (5445 200) as of 2004/2005.

* **Special Requirements:** State Sales Tax (6.5%) included in charges as listed when applicable.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Team Sports	\$139,676	\$162,226	\$142,485	\$167,511	\$0
Rec Supervised/Instructed	\$679,033	\$731,311	\$858,644	\$1,032,900	\$1,007,095
Fees-Aquatics	\$35,669	\$42,450	\$49,268	\$53,850	\$0
Fees-Tennis Club	\$29,600	\$30,031	\$32,242	\$40,502	\$0
Fees-Racquetball-Tax	\$280	\$141	\$194	\$140	\$0

REVENUE MANUAL

Revenue Description:

Charges for Services:
 Recreational Activity – Supplemental

Fund/Account Number:

100 5445 220

Legal Authority:

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

Fund/Department/Program:

General Fund
 Families, Parks & Recreation
 284 Athletics & Aquatics

General Information

- * **Description:** Training and instruction/administrative fees collected from programs taught at the City’s Aquatic facilities.
- * **Fee Schedule:**
 American Red Cross Training certification course:
 Ex: Lifeguard/swimming instructor \$5/person/course
- * **Method and Frequency:** Payments are made to the City through the Recreation Division. Program fees and charges are paid in advance at the time of registration.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Rec . Activity Supp.	\$0	\$0	\$0	\$1,500	\$0

REVENUE MANUAL

Revenue Description:

Charges for Services:
Non-Resident Recreation Fees

Fund/Account Number:

100 5445 250

Legal Authority:

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

Fund/Department/Program:

General Fund
Families, Parks & Recreation
284 Athletics & Aquatics

General Information

- * **Description:** Fees collected from non-City residents wishing to participate in City recreation programs.
- * **Fee Schedule:**
Athletic non-City resident team fee (if applicable, includes 6.5% sales tax) \$100.00
- * **Method and Frequency:** Payments are made to the City through the Recreation Division. Program fees and charges are paid in advance at the time of registration.
- * **Special Requirements:** Non-City resident teams are subject to a \$100 annual participation fee in addition to the regular fees, if more than one-half of the roster are non-City resident players.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Non-Resident Recreation	\$67,736	\$57,140	\$24,186	\$0	\$13,500

REVENUE MANUAL

Revenue Description:

Charges for Services:

Rent – L. Claudia Allen Senior Center
 Rent – Beardall Senior Center
 Facility Use-Sports Campus

Fund/Account Number:

100 5445 260
 100 5445 410
 100 5445 470

Legal Authority:

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

Fund/Department/Program:

General Fund
 Families, Parks & Recreation
 274 Prevention Programs
 281 Families, Parks & Rec Area 1
 282 Families, Parks & Rec Area 2
 283 Families, Parks & Rec Area 3
 284 Athletics & Aquatics
 285 Parks & Cultural Arts

General Information

* **Description:** Rental fees for the use of recreation areas in the City by taxable and non-taxable groups, organizations and individuals. (Gazebos, pavilions, ballrooms, kitchens, multipurpose rooms, etc.)

* **Fee Schedule:**

Fees for rental of the Beardall Senior Center.

<u>Facility Rental</u>	<u>Per Room</u>
Auditorium/Ballroom, per hour	\$100.00
Kitchen, per hour	15.00
Multipurpose room, per hour	50.00

Fees for rental of the L. Claudia Allen Senior Center

<u>Facility Rental</u>	<u>Per Room</u>
Auditorium, per hour	\$100.00
Kitchen, per hour	15.00
Meeting Room, per hour	30.00

* **Method and Frequency:** Payment is due 10 days in advance for one-time facility renters. For annual renters, the bill is sent at the end of each month.

* **Comments:** A State sales tax is added to costs/charges when applicable.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Rent-L Claudia Allen Sr C	\$3,416	\$306	\$6,787	\$3,600	\$0
Rent-Beardall Sr. Center	\$995	\$2,706	\$4,148	\$1,760	\$0

Revenue Description:

Charges for Services:
 Recreation Contract Services/Tennis Pro

Fund/Account Number:

100 5445 280

Legal Authority:

F.S. 166.201
 City Code, CH. 2, Art. XX, Sec. 2.152
 Agreement for Tennis Pro BI03-1812
 Agreement for Gondola Rental BI03-1760

Fund/Department/Program:

General Fund
 Families, Parks & Recreation
 284 Athletics & Aquatics

General Information

* **Description:** Registration fees for recreation classes and activities offered by individuals under contract to the City of Orlando.

* **Fee Schedule:** Revenue submitted to the City varies per individual contract.

Orlando Tennis Center (per contract with Tennis Pro, BI03-1812, expires Nov. 4, 2005)
 Tennis Pro instructional rate \$40.00/hour
 15% on Court Revenue
 8% Pro Shop Gross Sales

The City shall receive all revenue from court fees, membership fees, locker rental, court rental, ball machine rental, and all other activity fees associated with use of the facility.

Lake Eola Park Gondola Rental Concession, (per contract BI03-1760)

The Gondola Rental Concession will provide a revenue stream to the City of 8% of the monthly gross sales. Yearly incremental increases to the revenue percentage in the amount of 0.5% will become effective on the first of January each year. The Agreement will be for three (3) years initially with two (2) one (1) year option periods for a total contract term of five (5) years.

* **Method and Frequency:** Fees are paid to the City via the Recreation Division at the time of registration. After collection, revenue is distributed according to individual contract requirements and paid out as expenditure from the contractual line account. Most contracts are set up as a 70/30 agreement. Seventy percent is payable to the contractor monthly. The City retains 30 percent.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Rec Contract Services	\$87,216	\$79,216	\$68,110	\$102,445	\$93,980

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Admissions

Fund/Account Number:

100 5445 290

Legal Authority:

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

Fund/Department/Program:

General Fund
Families, Parks & Recreation
282 Families, Parks & Recreation
Area 2

General Information

- * **Description:** Twenty percent of revenue received from admissions to dances at the community center.
- * **Fee Schedule:**

I.D. Card Processing	\$2.00/annually
Admission with I.D. Card	\$2.00/dance
Admission without I.D. Card	\$3.00/dance
- * **Method and Frequency:** Fees collected at door prior to entry into dance.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Admissions	\$6,062	\$7,054	\$2,581	\$9,000	\$0

REVENUE MANUAL

Revenue Description:

Charges for Services:
 Fees-Aquatic Rentals
 Facility Use-Recreation
 Facility Use-Sports Campus

Fund/Account Number:

100 5445 340
 100 5445 450
 100 5445 470

Legal Authority:

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

Fund/Department/Program:

General Fund
 Families, Parks & Recreation
 281 Families, Parks & Rec Area 1
 282 Families, Parks & Rec Area 2
 283 Families, Parks & Rec Area 3
 284 Athletics & Aquatics

General Information

* **Description:** Rental fees for the use of recreation areas in the City by taxable and non-taxable groups, organizations and individuals. Fees charged for exclusive use of lakes, beaches and pools.

* **Fee Schedule:**

Boat ramp/docks	
Rental per hour with four hour minimum	\$ 20.00
Private groups (per hour)	
Day use	150.00
Night use – per hour	50.00
Three hour minimum - 2 guards minimum required	
Continuing rental (per hour, plus guard fees)	
Orange County school team- no tax	12.00
Private team	15.00
Facility Rental	
Kitchen, per hour	15.00
Multipurpose Room, per hour	50.00
Auditorium/Ballroom, per hour	100.00

* **Method and Frequency:** Fees are paid to the City, through the Recreation Division. Payment is due 14 days in advance.

* **Comments:** A 6.5 percent sales tax is added to costs/charges where applicable.

Revenue Collection History and Current Budget:

	Actual	Actual	Actual	Revised	Budget
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Fees-Aquatic Rentals	\$2,521	\$8,875	\$17,373	\$12,250	\$0
Fac. Use-Recreation	\$89,923	\$105,421	\$158,972	\$105,800	\$196,750
Fac. Use-Sports Campus	\$6,593	\$7,850	\$2,743	\$0	\$0

Revenue Description:

Fines and Forfeitures:
 Traffic Violations
 Criminal Violations County Court

Fund/Account Number:

100 5511 300
 100 5511 400

Legal Authority:

F.S. 34.191,142.03, 316.660, 318.21

Fund/Department/Program:

General Fund
 Police Department
 660 Police Administration

General Information

* **Description:** County court fines from traffic or criminal violations committed within City limits.

* **Fee Schedule:**

<u>Traffic violations</u>	<u>Amount</u>
Speeding violations	Entire fine
F.S. 318.18(3) moving violations not requiring a mandatory appearance	\$3.00 per fine
F.S. 318.19(3) mandatory hearing for failure to stop for a school bus	\$3.00 per fine

* **Method and Frequency:** Fines and forfeitures are paid monthly to the municipality. The Clerk of the Court remits additional fines for certain speeding violations provided for under F.S. 318.18(3) weekly.

* **Comments:** A \$2.00 assessment is added to each fine collected by the County Court. This revenue is placed in the City's Law Enforcement Training Fund (Fund 110, Account 5513.100).

Florida Statutes

142.03 Disposition of fines, forfeitures, and civil penalties to municipalities.--Fines, forfeitures, and civil penalties collected in cases involving violations of municipal ordinances, violations of chapter 316 committed within a municipality, or infractions under the provisions of chapter 318 committed within a municipality shall be paid in full each month to the appropriate municipality as provided in ss. 28.2402, 34.045, 316.660, and 318.21.

318.18 Amount of civil penalties.--The penalties required for a noncriminal disposition pursuant to s. 318.14 are as follows:

(11)(a) In addition to the stated fine, court costs must be paid in the following amounts and shall be deposited by the clerk into the fine and forfeiture fund established pursuant to s. 142.01:

(d) In addition to the court cost required under paragraph (a), a \$3 court cost must be paid for each infraction to be distributed as provided in s. 938.01 and a \$2 court cost as provided in s. 938.15 when assessed by a municipality or county.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Traffic Violations	\$1,546,955	\$1,559,574	\$1,581,601	\$1,560,000	\$1,600,000
Criminal Violations Cnty	\$213,220	\$223,451	\$220,808	\$225,000	\$210,000

Revenue Description:

Fines and Forfeitures:
Court Collected Fines

Fund/Account Number:

100 5513 100

Legal Authority:

F.S. 34.191, 142.03, 316.660, 318.21

Fund/Department/Program:

General Fund
Police Department
681 Police-Special Operations

General Information

* **Description:** Fines received from county court from traffic or criminal violations committed within City limits.

* **Fee Schedule:**

<u>Traffic violations</u>	<u>Amount</u>
Speeding violations	Entire fine
F.S. 318.18(3) and 318.19(3)	\$3.00 per fine

* **Method and Frequency:** Fines and forfeitures are paid monthly to the municipality. Additional fines for certain speeding violations provided for under F.S. 318.18(3) are remitted weekly by the Clerk of the Court.

* **Comments:** A \$2.00 assessment is added to each fine collected by the County Court. This revenue is placed in the City's Law Enforcement Training Fund (Fund 110, Account 5513.100).

Florida Statutes

142.03 Disposition of fines, forfeitures, and civil penalties to municipalities.--Fines, forfeitures, and civil penalties collected in cases involving violations of municipal ordinances, violations of chapter 316 committed within a municipality, or infractions under the provisions of chapter 318 committed within a municipality shall be paid in full each month to the appropriate municipality as provided in ss. 28.2402, 34.045, 316.660, and 318.21.

318.18 Amount of civil penalties.--The penalties required for a noncriminal disposition pursuant to s. 318.14 are as follows:

* * *

(11)(a) In addition to the stated fine, court costs must be paid in the following amounts and shall be deposited by the clerk into the fine and forfeiture fund established pursuant to s. 142.01:

* * *

(d) In addition to the court cost required under paragraph (a), a \$3 court cost must be paid for each infraction to be distributed as provided in s. 938.01 and a \$2 court cost as provided in s. 938.15 when assessed by a municipality or county.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Court Collected Fines	\$836	\$3,494	\$2,961	\$2,800	\$3,000

Revenue Description:

Fines and Forfeitures:
Lien Assessments

Fund/Account Number:

100 5540 800

Legal Authority:

F.S. 170.08

Fund/Department/Program:

General Fund
998 Non-departmental –
General Fund

General Information

- * **Description:** Special assessments levied on properties for improvements performed by the City.
- * **Fee Schedule:** Due upon receipt or 10-year payment plan.
- * **Method and Frequency:** Due annually, commencing from date of approval by Council.
- * **Special Requirements:** A certified letter is sent to property owners conveying the special assessment on paving, drainage, lot cleaning, and upgrading of customers' properties. Hearings are scheduled for discussion and approval. Upon approval, assessment is recorded. Customer is sent a notice to pay amount due within interest within 30 days. Revenue is recognized at time of receipt. An interest is assessed on the outstanding balance at the rate of eight percent and recorded in account #100 5730 200.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Lien Assessments	\$55,426	\$2,576	\$0	\$20,000	\$0

REVENUE MANUAL

Revenue Description:

Charges for Services:
Late Penalty Revenue

Fund/Account Number:

100 5545 100

Legal Authority:

City Code Section 55.22(5)

Fund/Department/Program:

General Fund
Police Department
681 Police-Special Operations

General Information

- * **Description:** Late fee for late renewal of Vehicles for Hire permits.
- * **Fee Schedule:** One hundred dollars (\$100) for the first thirty days after the permit expires. Permit renewals after thirty days shall be processed as an additional permit request at a cost of Four Hundred Dollars (\$400).
- * **Method and Frequency:** Collection is made when permit is renewed.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Late Penalty Revenue	\$4,110	\$5,079	\$3,230	\$3,000	\$2,000

Revenue Description:

Charges for Services:
Suspension-Reinstatement Fees

Fund/Account Number:

100 5545 200

Legal Authority:

Chapter 55.35, Sub 2E

Fund/Department/Program:

General Fund
Police Department
681 Police Special Operations

General Information

- * **Description:** Reinstatement Fees received from vehicle/driver permit suspension for violations within City limits.
- * **Fee Schedule:** One hundred dollars (\$100) per suspension (other than safety suspension).
A reinstatement fee of two hundred fifty dollars (\$250) is charged for each safety suspension.
- * **Method and Frequency:** Collection is made at the end of each suspension.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Susp. Reinst. Fees	\$10,450	\$11,700	\$12,900	\$4,500	\$10,000

Revenue Description:

Charges for Services:
 Fees-Project/Construction Inspection

Fund/Account Number:

100 5550 210

Legal Authority:

City Code Section 65.562(A)
 City Council 8/25/2003

Fund/Department/Program:

General Fund
 Public Works
 721 Engineering Administration
 718 Engineering Design Services
 719 Eng. Projects & Construction
 734 Traffic Engineering Admin.
 754 Trans. Eng. PM/CM Services

General Information

- * **Description:** Management of Capital Improvement Projects – primarily transportation or stormwater related projects. Management includes consultant coordination, public coordination, client coordination, regulatory agency coordination, intra-government and inter-government coordination, contractor selection, public meetings and hearings, coordination with construction management staff, and post-construction start-up and maintenance related coordination.
- * **Method and Frequency:** Daily or weekly, depending on the complexity of the project.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Const/Prj Mgmt Inspect	\$33,119	\$29,145	\$86,993	\$1,406,929	\$1,370,750

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Traffic Engineering

Fund/Account Number:

100 5575 220

Legal Authority:

F.S. 166.201
City Code Sec. 18A

Fund/Department/Program:

General Fund
Public Works
755 Traffic Studies and
Neighborhood Traffic Mgmt.
758 Special Events/Street Permits

General Information

* **Description:** Collection of application fees for street closures for parades and special events.

* **Fee Schedule:**

Application Fee

Non-profit event	\$200
For profit event	350

* **Method and Frequency:** Fees are collected at the Police Department upon application for the permit in accordance with the Parade/Special Event Ordinance. Permit applications must be filed with the Chief of Police on forms provided. There is no time limit on the filing of applications. The fee is paid when the application is filed and is not refunded if the application is denied.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Traffic Engineering	\$14,240	\$17,100	\$29,734	\$20,000	\$23,000

Revenue Description:

Charges for Services:
Fees-Tree Removal Permits

Fund/Account Number:

100 5575 225

Legal Authority:

F.S. 166.221
City Code, Sec. 43.33, 65.640

Fund/Department/Program:

General Fund
Families, Parks & Recreation
732 Forestry

General Information

* **Description:** Permit issued by the Director of Families, Parks & Recreation or designee to a person requesting the removal of a live tree, over 4” in diameter, in the City limits and charges to a person requesting removal of a live tree from private property.

* **Fee Schedule:**

Inspection fee per acre or fraction thereof	\$25.00
Inspection fee per acre or fraction thereof, Commercial	\$50.00

* **Method and Frequency:** Inspection fee is non-refundable and shall be turned in with permit application. Inspectors are empowered to complete the application form on-site, inspect the tree(s), accept payment and issue a receipt for the fee, and issue the permit.

The permit becomes void 90 days after the issue date or under completion of construction. Payment may be in cash or check to the City of Orlando through the Parks Division.

Fees for removal of live parkway trees are due at the time of removal.

* **Comments:** When a tree is to be removed for building construction activities, application for a tree removal permit should be made after the building permit is obtained.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Tree Removal	\$7,230	\$8,340	\$12,632	\$9,000	\$22,000

Revenue Description:

Charges for Services:
Fees-Street Cleaning

Fund/Account Number:

100 5575 230

Legal Authority:

F.S. 166.221

Fund/Department/Program:

General Fund
Public Works
726 Right-of-Way Mgmt.
727 Street Maintenance &
Construction

General Information

- * **Description:** Fees charged for street cleaning after accidents and public gatherings (parades, rock concerts, etc.) that result in litter and debris on the streets, parkway and roadsides.
- * **Fee Schedule:** The cost of labor and equipment, the replacement charge for materials used, plus five percent overhead.
- * **Method and Frequency:** The Public Works Department bills the person or group responsible for the litter.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Street Cleaning	\$21,200	\$16,799	\$22,909	\$15,000	\$17,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Fees-Repairs Accidents/Private Property

Fund/Account Number:

100 5575 231

Legal Authority:

City Code, Sec. 7.10D

Fund/Department/Program:

General Fund
Public Works
727 Street Maintenance &
Construction

General Information

- * **Description:** Revenues from the repairs of driveways, sidewalks, curbs and round-a-bouts after accidents. Repairs to Citizen property damaged by tree roots; this work done in conjunction with repairing sidewalk adjoined to the area.
- * **Fee Schedule:** Based on size of area to be repaired.
- * **Method and Frequency:** Accidents are unpredictable. Personal property repairs are based on citizen request and agreement to pay for work done beyond what is City responsibility.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Repairs/Accdnts-Pri	\$0	\$0	\$0	\$1,000	\$500

Revenue Description:

Charges for Services:
Fees-Demolition/Lot Cleaning

Fund/Account Number:

100 5575 240

Legal Authority:

City Code, Ch. 30A, Art. V, Sec.50
Chapter 30A, Art. IV, Sec.43 and 45

Fund/Department/Program:

General Fund
Economic Development
811 Code Enforcement

General Information

- * **Description:** Charges assessed against property owners for the cost of removing from private property, all accumulation of overgrowth and rubbish, including debris resulting from fire and the demolition of building. Charges assessed against property owners for the cost of demolishing buildings.
- * **Fee Schedule:** The City charges the owner for costs incurred in having the property cleaned and assesses an administrative fee which is computed annually based on the prior year's administrative expenses. The City charges the owner demolition costs with no surcharge.
- * **Method and Frequency:** The City computes and forwards invoices to the property owner. If payment is not made, the City is authorized to collect the assessment either by lawsuit or by enforcement of a lien against the property.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Demolition/Lot	\$101,293	\$122,775	\$108,176	\$75,000	\$75,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Lynx Transit Pass Sales

Fund/Account Number:

100 5575 300

Legal Authority:

Agreements with LYNX and VoTran

Fund/Department/Program:

General Fund
998 Non-departmental –
General Fund

General Information

- * **Description:** Revenues received from sales of discount LYNX and VOTran passes to City employees.
- * **Fee Schedule:**

Monthly Pass (half-price)	\$18.00
Weekly Pass (half-price)	5.00
10 Individual Tickets	5.00
- * **Method and Frequency:** Tickets may be purchased from the City cashier. Payment is made at the time of purchase.
- **Comments:** Through the City’s Transit Subsidy Program, the City pays one half the cost of LYNX and VOTran bus fare as an employee benefit. A fare increase is in the works. LYNX is the Central Florida Regional Transportation Authority. VOTran is Volusia County’s public transit system.

Revenue Collection History and Current Budget:

	Actual	Actual	Actual	Revised	Budget
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Transit Pass Sales	\$10,971	\$11,942	\$8,551	\$12,000	\$7,000

Revenue Description:

Charges for Services
Event Parking-Taxable

Fund/Account Number:

100 5575 410

Legal Authority:

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

Fund/Department/Program:

General Fund
Families, Parks & Recreation
284 Athletics & Aquatics

General Information

- * **Description:** Rental of parking spaces at Downtown Recreation and Tennis Center during Arena events.
- * **Fee Schedule:** Five dollars per car.
- * **Method and Frequency:** Fees collected from driver on arrival, prior to parking during area events. Ticket given to each driver, good for the day of event only.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Event Parking - Tx	\$8,231	\$6,344	\$12,184	\$7,500	\$3,500

Revenue Description:

Charges for Services:
Reimbursable – City Services

Fund/Account Number:

100 5575 440

Legal Authority:

F.S. 166.201
City Code Ch. 31

Fund/Department/Program:

General Fund
All Departments
All Programs

General Information

* **Description:** Reimbursement from outside agencies and other City departments/funds for various City services provided by the programs indicated.

Parks Administration – from other City department, funds and outside agencies for overtime and other costs associated with special events.

Legal Affairs – reimbursement from Risk Management for legal services provided.

Human Relations – from Fair Housing Counselor Services.

Turkey Lake Park – from gate admissions, campground fee, facility rentals, laundry service and vending machines.

Right-of-Way Management – from Stormwater Utility fund for part of street sweeping costs.

Signs and Pavement Markings – from other City departments, funds and outside agencies for signs and/or pavement markings fabricated for them.

Signal Maintenance – from outside sources for damage to traffic control devices due to accidents.

Maintenance and Construction – labor charge for repairs and maintenance to non-general fund buildings.

* **Fee Schedule:** Reimbursements are based upon actual costs incurred.

* **Method and Frequency:**

Right-of-Way Management – reimbursement is made quarterly based upon actual costs incurred during the quarter.

Maintenance and Construction – billed monthly through the City’s financial system.

All other reimbursements are made after services have been rendered and an invoice has been issued.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Reimb-City Services	\$4,970,548	\$1,908,359	\$2,806,572	\$6,108,919	\$6,437,028

Revenue Description:

Charge for Services:
Fees-Payroll Administration

Fund/Account Number:

100 5575 480

Legal Authority:

Policy & Procedure,
10/90 312.1:4 FL

Fund/Department/Program:

General Fund
Management, Budget &
Accounting
183 Accounting Operations

General Information

- * **Description:** Fee levied by the City upon any employee of the City who is required to make child support payments via payroll deduction.
- * **Fee Schedule:** A one-time charge of \$5.00 for each setup and \$1.00 for each deduction every payday or as allowed by law according to Court Order.
- * **Method and Frequency:** Collection occurs as a payroll deduction each payday.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fee-Payroll Admin.	\$11,515	\$12,043	\$11,760	\$12,000	\$11,000

Revenue Description:

Charge for Services:
Procard Card Rebate

Fund/Account Number:

100 5575 482

Legal Authority:

Agreement with Bank One

Fund/Department/Program:

General Fund
Management, Budget &
Accounting
183 Accounting Operations

General Information

- * **Description:** A rebate received from the City's external Pro-Card vendor. This revenue source will be used to fund personnel directly responsible for the financial management of the pro-card program.
- * **Fee Schedule:** Payment is received once per year, in March or April.
- * **Method and Frequency:** Funds are received from Bank One annually.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Procard Card Rebate	\$0	\$0	\$42,920	\$43,000	\$34,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
 Merchandise Sales
 Merchandise Sales-Taxable

Fund/Account Number:

100 5575 510
 100 5575 515

Legal Authority:

F.S. 166.201
 City Code, Chapter 2, Article XX
 Section 2.152

Fund/Department/Program:

General Fund
 Fire Department
 610 Fire-Rescue Operations

General Information

- * **Description:** Sale of merchandise at City Stuff retail store, Police Department's COP Shop, the Fire Department's Fire Shop and tee shirt sales for Wellness Center. In addition to sale of educational tapes from the Citizen's Emergency Rescue Training (CERT). The City Stuff retail store closed in 2004.
- * **Fee Schedule:** Price varies by item sold.
- * **Method and Frequency:** Payment is collected at time of sale.
- * **Comments:** State sales tax is included in all charges

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Merchandise Sales	\$610	\$673	\$0	\$0	\$0
Merchandise Sales-Tx	\$53,551	\$50,208	\$44,594	\$27,552	\$8,000

REVENUE MANUAL

Revenue Description:

Charges for Services:
Revenue-Radio

Fund/Account Number:

100 5610 025

Legal Authority:

Approved through Annual Budget

Fund/Department/Program:

General Fund
Police
666 Electronic Communication Sys

General Information

- * **Description:** Reimbursement for labor hours required for the maintenance or repair of non-General Fund facility sites.
- * **Fee Schedule:** Rate is per hour.
- * **Method and Frequency:** Billed monthly.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Revenue-Radio	\$152,942	\$172,029	\$171,225	\$159,350	\$146,110

Revenue Description:

Charges for Services:
 Revenue-Maintenance
 Revenue-Labor

Fund/Account Number:

100 5610 100
 100 5610 110

Legal Authority:

Approved through Annual Budget

Fund/Department/Program:

General Fund
 General Administration
 749 Maint. & Construction

General Information

- * **Description:** Reimbursement for labor hours required for the maintenance or repair of non General Fund facility sites.
- * **Fee Schedule:** Rate is per hour.
- * **Method and Frequency:** Billed monthly.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Revenue-Maintenance	\$0	\$0	\$0	\$621,381	\$383,770
Revenue-Labor	\$162,502	\$0	\$0	\$654,868	\$432,765

Revenue Description:

Charges for Services:
Fees-Parking

Fund/Account Number:

100 5620 401

Legal Authority

Agreement with Standard Parking

Fund/Department/Program:

General Fund
Non-departmental
025 City Commons Garage

General Information

- * **Description:** Charge to programs not located in City Hall for garage access cards. Revenue received from validations. Revenue received from parking violations within the garage.
- * **Fee Schedule:** See account 401 5665 100 for parking violation fee schedule.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Parking	\$23,548	\$25,997	\$29,517	\$30,000	\$105,000

Revenue Description:

Charges for Services:
 Rebate-Risk Mgmt. Fee
 Rebate-LTD

Fund/Account Number:

100 5640 010
 100 5640 015

Legal Authority

Approved through Annual Budget

Fund/Department/Program:

General Fund
 998 Non departmental-
 General Fund

General Information

- * **Description:** The revenue for the rebates is derived from Risk Management and Long Term Disability (LTD) loss accounts held in reserve in case of liability. Revenue is received into the Risk Management and LTD Funds each year to cover possible claims.
- * **Fee Schedule:** The rebate amount is based upon the percentage of each fund's contribution multiplied by the excess reserves as determined by the Chief Financial Officer. The percentage of each fund's contribution is determined by the number of employees in that fund in relation to the total number of City employees.
- * **Method and Frequency:** Rebates are allocated to the appropriate fund during the annual budget process only when it is determined that there are excess reserves.

Revenue Collection History and Current Budget:

	Actual	Actual	Actual	Revised	Budget
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Rebate-Risk Mgmt. Fee	\$0	\$0	\$0	\$0	\$2,355,225
Rebate-LTD	\$0	\$0	\$0	\$0	250,439

REVENUE MANUAL

Revenue Description:

Non-Operating Revenues
Fund Balance Allocation

Fund/Account Number:

100 5640 300

Legal Authority

Approved through Annual Budget

Fund/Department/Program:

General 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.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fund Balance Allocation	\$0	\$0	\$0	\$0	\$7,000,000

Revenue Description:

Charges for Services:
 Rent-Holiday House-Taxable

Fund/Account Number:

100 5650 301

Legal Authority:

Lease Agreement

Fund/Department/Program:

General Fund
 Families, Parks & Recreation
 990 Non-Departmental
 Families, Parks & Recreation

General Information

- * **Description:** Revenues received from rental of property and facilities to the Holiday House Restaurant Corporation. This Holiday House Restaurant Location closed in 2004 with the construction of Trotters Park and the building demolition is scheduled.
- * **Fee Schedule:** Five percent of monthly gross receipts or \$4,500 per month, whichever is greater.
- * **Method and Frequency:** Rent is paid monthly by the 15th day of each month, succeeding the month for which such rental installment is applicable.
- * **Special Requirements:** State of Florida sales tax report must be filed monthly when rent is paid. Lessee must have all insurance and surety bonds, which may be required by the lease contract.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Rent-Holiday House-Tx	\$58,500	\$49,500	\$63,210	\$63,000	\$0

REVENUE MANUAL

Revenue Description:

Charges for Services:
Labor Revenue

Fund/Account Number:

100 5650 650

Legal Authority:

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

Fund/Department/Program:

General Fund
Families, Parks & Recreation
243 Turkey Lake Park
281 Families, Parks & Rec Area 1
282 Families, Parks & Rec Area 2
283 Families, Parks & Rec Area 3
284 Athletics & Aquatics
285 Parks & Cultural Arts
Police
681 Special Operations
691 Patrol Services

General Information

- * **Description:** Revenue received from reimbursement of charges incurred from the use of additional personnel required to staff special events.
- * **Fee Schedule:**

Lifeguards – per hour	\$15.00
All others – per hour	16.00
OPD – per hour	32.00
- * **Method and Frequency:** Included in the collection of the facility use contract at the time of rental.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Labor Revenue	\$12,284	\$10,688	\$16,850	\$20,817	\$12,355

REVENUE MANUAL

Revenue Description:

Charges for Services:
Equipment Rental

Fund/Account Number:

100 5650 670

Legal Authority:

Individual Contracts
OPD P & P; OP-18 B
City Policies & Procedures: 412.4

Fund/Department/Program:

General Fund
Police
681 Police-Special Services
691 Police-Patrol Services

General Information

- * **Description:** Revenues received from outside agencies that request an off-duty motorcycle or patrol car for a non-City event.
- * **Fee Schedule:**

Police motorcycle – per eight hour shift	\$ 7.50
Marked police vehicle – per eight hour shift	15.00
Pickup truck – per eight hour shift	35.00
Two-horse trailer – per eight hour shift	8.00
Four-horse trailer – per eight hour shift	16.00
- * **Method and Frequency:** Fee is charged when services are provided.
- * **Comments:** In accordance with City Policy and Procedure 412.4, The Use of City Vehicle or non-City events must be reimbursed. The police department sets the rates per Orlando Police Policy and Procedures OP-18 B.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Equipment Rental	\$4,190	\$8,061	\$2,967	\$3,500	\$1,500

REVENUE MANUAL

Revenue Description:

Charges for Services:

Fees-Turkey Lake Park

Fees-Transient Rent-Turkey Lake Park

Fund/Account Number:

100 5650 770

100 5650 776

Legal Authority:

F.S. 418.22

City Charter, Chap. 6A, Sec. 2

City Code, Ch. 2., Art. XX, Sec. 2.152

Fund/Department/Program:

General Fund

Families, Parks & Recreation

285 Parks & Cultural Arts

General Information

* **Description:** Admission and surcharge fees for the use of facilities in Bill Fredrick Park at Turkey Lake.

* **Fee Schedule:**

Admissions	<u>Fee</u>
Vehicle Annual Pass	\$79.50
General Admission, per person (adult)	2.00
Children 3-12	1.00
Facility rental (admission fee added)	
Cabin, per night (limit 10 per cabin)	35.00
South end picnic area	1,855.00
North end picnic area	1,484.00
Ecology building	132.50
Pavilions 1-4	132.50
Pavilions 5 & 6	60.00
Family campsite	
Full hookup	18.00
Electric/water	15.00
One extra tent, per site	7.00
Primitive campsite	7.00
Ball field rental (3 hours period)	32.00

* **Method and Frequency:** Fees payable prior to entry into park or use of facilities.

* **Special Requirements:** Surcharge is specifically designated for repair and replacement of facilities.

* **Comments:** Sales tax (6.5%) is included in all of the above fees. Fees also include County resort tax (5%) on all overnight rentals of cabins, family campsites and primitive campsites. Park name was changed from "Turkey Lake Park" to "Bill Fredrick Park at Turkey Lake" by City Council 8/25/2003, park was rededicated 1/24/2004.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Fees-Turkey Lake	\$126,753	\$122,522	\$157,054	\$140,000	\$133,200
Fees-Turkey Lake-Tax	(\$189)	\$0	\$0	\$0	\$0
Fees-Trans.Rents-Tky Lk	\$110	\$0	\$0	\$0	\$0
Surcharge-Turkey Lake	\$3	\$0	\$0	\$0	\$0
Surcharge-Turkey Lake	\$260	\$0	\$0	\$0	\$0
Fees-Trans. Rent-Tky Lk	\$61,019	\$76,077	\$125,411	\$83,684	\$111,000

REVENUE MANUAL

Revenue Description:

Miscellaneous Revenues:
Rent-Other-Taxable

Fund/Account Number:

100 5655 301

Legal Authority:

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

Fund/Department/Program:

General Fund
987 Non-Departmental

General Information

* **Description:** Revenue received from the rental of tables, chairs, bleachers and mobile stage from Recreation Maintenance and lockers from Downtown Recreation.

* **Fee Schedule:**

Mobile Stage	3 hr. min	\$150.00
	Each additional hr	50.00
Bleacher rental	per set (2 day max use)	250.00
	Each additional day	100.00
Chairs	each	1.00
Tables	each	8.00
Locker rental-full	annually	24.00
Locker rental-half	annually	15.00
Locker day rate		5.00

* **Method and Frequency:** Rental fees are collected prior to event or usage.

Revenue Collection History and Current Budget:

	Actual	Actual	Actual	Revised	Budget
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Rent-Other	\$15,729	\$20,118	\$26,790	\$13,100	\$12,600
Rent-Other-Tx	\$255,500	\$335,047	\$268,000	\$306,500	\$0

REVENUE MANUAL

Revenue Description:

Charges for Services:
Restaurant Rent - Taxable

Fund/Account Number:

100 5655 302

Legal Authority:

Lease Agreement

Fund/Department/Program:

General Fund
Finance
186 Real Estate Management

General Information

- * **Description:** Revenues received from rental of property and facilities to Gargi's Restaurant at 1421 N Orange Ave.
- * **Fee Schedule:** \$2,913.33 per month, plus applicable sales tax.
- * **Method and Frequency:** Rent is paid monthly, following the month for which such rental installment is applicable.
- * **Special Requirements:** State of Florida sales tax report must be filed monthly when rent is paid. Lessee must have all insurance and surety bonds, which may be required by the lease contract.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Restaurant Rent - Tax.	\$0	\$0	\$0	\$34,956	\$34,960

REVENUE MANUAL

Revenue Description:

Fund/Account Number:

Miscellaneous Revenues:

Rental Antenna Tower	100 5655 500
Rental Antenna Tower-Taxable	100 5655 501

Legal Authority:

Fund/Department/Program:

City Charter, Chap. 9, Sec. 1	General Fund
Lease Agreements	Finance
City Council 12/08/2005	186 Real Estate Management
City Council 03/22/2004	

General Information

- * **Description:** Revenues received from leasing of space at existing antenna tower sites.
- * **Fee Schedule:** Will vary based on individual lease agreements - generally paid annually.

Property rental from wireless antenna (no tax):

AT&T Wireless (South Street) (1)	\$18,232
T-Mobile (Dover Shores) (2)	21,106 (20+5 years)
Time-Warner	4,763
Sprint (Iron Bridge)	20,101
Pimeco (Azalea Park/Capehart)	8,442
AT&T Wireless (Princeton) (1)	20,700
AT&T Wireless (Blue Jacket) (1)	21,000 (20+5 years)

(1) AT&T Wireless was acquired by Cingular on October, 26, 2004.

(2) T-Mobile made a one-time \$5,000 contribution to the Orlando Community and Youth Trust, Inc.

- * **Comment:** Revenues in this fund do not include antenna agreements at Arena (AT&T Wireless / Cingular) or Central Parking Garage (PrimeCo dba Verizon) – which are included with Centroplex and Parking Division revenues.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Rent-Antenna Tower	\$78,571	\$87,574	\$85,242	\$132,412	\$114,344

REVENUE MANUAL

Revenue Description:

Miscellaneous Revenues:
Real Estate Management Lease/Option

Fund/Account Number:

100 5655 650

Legal Authority:

City Charter, Ch. 9, Sec. 1
Lease Agreements

Fund/Department/Program:

General Fund
Finance
186 Real Estate Management

General Information

* **Description:** Rental payments made by tenants for ground lease.

* **Fee Schedule:**

Breakdown of Lease Agreements:

Central Florida Safety Council (lease expires May 5, 2018)	\$48,000
Victory Praise Church (lease expires July 5, 2003)	4,800
Weekends of Greater Orlando (lease expires December 31, 2002)	3,600

* **Method and Frequency:** Rent is payable to Real Estate Management.

* **Comment:** Does not include leases included in other department's funds. For example, Centroplex, FPR (Families, Parks and Recreation) and Parking all have lease revenues.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Real Estate Mgt. Lease	\$48,000	\$36,000	\$48,000	\$48,000	\$48,000

Revenue Description:

Miscellaneous Revenues:

Reimbursement-Neighborhood Centers

Fund/Account Number:

100 5655 702

Legal Authority:

F.S. 166.201

City Code, Ch. 2, Art. XX, Sec. 2.152

Lease approved 3/22/2004

Fund/Department/Program:

General Fund

Families, Parks & Recreation

281 Families, Parks & Rec Area 1

General Information

- * **Description:** Reimbursement paid to the City for space utilized in the community center at Callahan for the Head Start Program.
- * **Fee Schedule:** Rental fees determined by contracts. Under the amended lease (approved 3/22/2004), annual recurring revenues are estimated to be \$11,196. Orange County Head Start pays fees to cover operational costs for Callahan Center including utilities (\$300 month), maintenance (\$150 month) and janitorial services (\$483 month).
- * **Method and Frequency:** Invoices are prepared and submitted monthly from fiscal office.
- * **Comments:** May be reassigned to "Facility Use – Recreation" (100 5445 450).

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Reimb.-Neighborhood	\$7,464	\$7,464	\$6,842	\$7,464	\$0

Revenue Description:

Miscellaneous Revenues:
Interest-Investments

Fund/Account Number:

100 5711 350

Legal Authority:

F.S. 166.261
City Code, Sec. 209

Fund/Department/Program:

General Fund
Finance
181 Chief Financial Officer

General Information

- * **Description:** Interest income that includes unrealized gains and losses distributed monthly to City Funds based on their average daily cash balances.
- * **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:** Funds are invested 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:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Interest-Investments	\$6,043,485	\$2,987,099	\$2,508,437	\$2,000,000	\$2,116,631

Revenue Description:

Miscellaneous Revenues:
Interest-Others

Fund/Account Number:

100 5711 355

Legal Authority:

F.S. 166.261
City Code, Sec. 2.09

Fund/Department/Program:

General Fund
998 Non-departmental –
General Fund

General Information

- * **Description:** Interest received from trustees, portfolios and agreements.
- * **Fee Schedule:** Interest calculation is based on the agreements interest rate as provided.
- * **Method and Frequency:** Billed monthly and/or as required by the agreement.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Interest-Others	\$114,793	\$71,900	\$153,195	\$70,000	\$70,000

Revenue Description:

Miscellaneous Revenues:
 Invested Interest Distributed Orange County

Fund/Account Number:

100 5711 357

Legal Authority:

F.S. 197.383

Fund/Department/Program:

General Fund
 998 Non-departmental –
 General Fund

General Information

- * **Description:** Interest on property tax monies held by the Orange County 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 roll.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Interest-Invst Dist Orng	\$281,625	\$75,131	\$54,787	\$75,000	\$55,000

Revenue Description:

Miscellaneous Revenues:
 Securities Lending Income

Fund/Account Number:

100 5711 603

Legal Authority:

Approved through Annual Budget

Fund/Department/Program:

General Fund
 Administrative Offices
 998 Non-departmental –
 General Fund

General Information

* **Description:** The City of Orlando utilizes the services of its Custodian for securities lending for its operating 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) that is due back to the broker/dealer upon return of the security. The cash is then invested short-term and the operating funds and the custodian share in the incremental return available above 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 to the operating fund based on its portion of the plan investment. At fiscal year-end adjustments are made to match the final Securities Lending report.

* **Comments:** Amount budgeted for FY 2004/2005 is the projected difference between securities lending income and securities lending expense.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Securities Lending	\$4,580,683	\$2,054,781	\$1,012,704	\$225,000	\$105,000

Revenue Description:

Miscellaneous Revenues:
Interest-CFA Revenue Fund

Fund/Account Number:

100 5712 470

Legal Authority:

Loan Agreement

Fund/Department/Program:

General Fund
998 Non-departmental-
General Fund

General Information

- * **Description:** Interest on the remaining principal balance of loans to the Civic Facilities Authority (CFA) Revenue Fund from the General Fund.
- * **Fee Schedule:** Interest paid by CFA is a stated amount determined by agreement.
- * **Method and Frequency:** CFA interest payments are due annually.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Interest-CFA Revenue	\$19,998	\$19,998	\$19,998	\$19,998	\$19,998

Revenue Description:

Miscellaneous Revenues:
Interest-Assessments

Fund/Account Number:

100 5730 200

Legal Authority:

F.S. 170.01, 170.09

Fund/Department/Program:

General Fund
998 Non-departmental –
General Fund

General Information

- * **Description:** Interest on special assessments against private property deemed to be benefited by local improvements (i.e., sidewalk, street, sewer improvements).
- * **Fee Schedule:** Interest rate shall not exceed eight percent per year, or, if improvement bonds were issued, at a rate not to exceed one percent above the bond rate.
- * **Method and Frequency:** Assessment may be paid without interest at any time within 30 days after the improvement is completed and a resolution accepting the same has been adopted by City Council. After 30 days the assessment shall bear interest payable in ten equal installments over a period not to exceed twenty years.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Interest-Assessments	\$80,577	\$37,154	\$57,900	\$50,000	\$50,000

REVENUE MANUAL

Revenue Description:

Miscellaneous Revenues:

Enterprise Dividend-Parking
 Enterprise Dividend-Solid Waste
 Enterprise Dividend-Stormwater
 Enterprise Dividend-Wastewater

Fund/Account Number:

100 5735 401
 100 5735 426
 100 5735 428
 100 5735 441

Legal Authority

Approved through Annual Budget

Fund/Department/Program:

General Fund
 998 Non-departmental
 General Fund

General Information

- * **Description:** Revenue received from the City's Enterprise Funds for use of General Fund assets/property in providing their services.
- * **Fee Schedule:** For FY 2004/2005 the amount to be received from each Fund is 7.9 percent of the respective Fund user charge/fees total per pages 26 and 27 of the City's Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2003.
- * **Method and Frequency:** Payments are scheduled to be made on a quarterly basis.

Revenue Collection History and Current Budget:

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Enterprise Dividend-Parking	\$0	\$0	\$0	\$0	\$874,579
Enterprise Div.-Solid Waste	\$0	\$0	\$0	\$0	\$1,250,000
Enterprise Div.-Stormwater	\$0	\$0	\$0	\$0	\$865,679
Enterprise Div.-Wastewater	\$0	\$0	\$0	\$0	\$3,136,228