

**Revenue Description:**

Non-Operating Revenues:  
 Contribution-CFA Revenue Fund

**Fund/Account Number:**

436 6950 470

**Legal Authority:**

Bond Requirement  
 F.S. 166.111

**Fund/Department/Program:**

1976 Guaranteed Entitlement  
 Sinking Fund  
 Economic Development  
 953 Guaranteed Entitlement Sinking

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Contr-CFA Revenue	\$201,586	\$202,464	\$202,776	\$202,424	\$201,500

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:  
Debt Service-Asbury Park

**Fund/Account Number:**

441 5354 375

**Legal Authority:**

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

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
975 Non-departmental  
Revenue

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Debt Service-Asbury	\$225,340	\$225,474	\$227,012	\$226,000	\$227,000

**Revenue Description:**

Fines and Forfeitures:  
 Fines-Pretreatment Violation

**Fund/Account Number:**

441 5530 100

**Legal Authority:**

F.S. 367.081  
 City Code, Chapter 30.11

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Fines-Pretreatment Violat.	\$113,377	\$33,850	\$28,375	\$30,000	\$30,000

**Revenue Description:**

Charges for Services:  
 Service Charge-City Commercial

**Fund/Account Number:**

441 5550 145

**Legal Authority:**

City Code Chapter 30.12

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

\* **Description:** Charges assessed to Mayor Bill Fredrick Park at Turkey Lake Park for the services of the Municipal Sanitary Sewer System.

\* **Fee Schedule:** Effective September 2, 2004 service charge is \$2.65 per 1,000 gallons of metered water, plus capacity charge of \$12.16 for each ERC or portion thereof rounded to the nearest 0.1 unit.

ERC – Equivalent Residential Connections – total metered water in gallons divided by 7,000.

Sewer lines are not metered; wastewater charges are based on the quantity (1,000 gallons) of potable, non-irrigation water consumed.

\* **Method and Frequency:** At one time, Mayor Bill Fredrick Park at Turkey Lake Park was billed monthly through intracity invoicing. Today, it is billed through OUC.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Service Charge-City	\$5,420	\$6,107	\$3,010	\$4,157	\$6,091

**Revenue Description:**

Charges for Services:  
 Commodity Charge  
 Calvary Housing, Inc.

**Fund/Account Number:**

441 5550 150

**Legal Authority:**

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

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

- \* **Description:** Interlocal agreements between the various County customers in an unincorporated area to use the McLeod Road sewer treatment plant (Conserv II). The charge is assessed to recover the operating and maintenance costs for this system.
- \* **Fee Schedule:** Commodity charge is \$1.90 per 1,000 gallons of metered water (effective October 1, 2004).  
  
 ERC – Equivalent Residential Connections – total metered water in gallons divided by 7,000.
- \* **Method and Frequency:** Wastewater Engineering/Maintenance Section bills the agency monthly.

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Commodity	\$17,339	\$18,183	\$11,371	\$11,000	\$15,500

**Revenue Description:**

Charges for Services:  
 Service Charge-Industrial Surcharge

**Fund/Account Number:**

441 5550 155

**Legal Authority:**

City Code Chapter 30.13  
 Orlando City Council  
 Item 5A-25, September 17, 1990  
 Item J4, August 23, 2004

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

- \* **Description:** Sewer charges by contractual agreements to serve major institutional, commercial or industrial establishments. Charges based on above standard industrial discharges and abnormally high strength waste. Fees for sampling and laboratory analysis are also assessed.
- \* **Fee Schedule:**  
 Surcharge is \$1.40 per 1,000 gallons of flow (unchanged as of October 1, 2004).  
  
 Sampling and lab fees vary. Refer to City Code 30.13e(3).
- \* **Method and Frequency:** Wastewater Engineering/Maintenance Section bills industrial users monthly.
- \* **Comments:** A reduction credit may be allowed for low strength wastes. Charges for sampling and laboratory analyses may be assessed daily so long as such tests indicate unacceptable wastes detrimental to the system or treatment process.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Service Charge-Indus	\$1,091,460	\$758,286	\$906,150	\$940,000	\$1,011,295

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Service Charge-Orange County

**Fund/Account Number:**

441 5550 160

**Legal Authority:**

Pine Hill Agreement: 10/6/72  
Lake Lawne Agreement: 9/10/73  
Capacity Allocation Agreement: 2/5/82  
Orlando City Council  
Item J4, August 23, 2004

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
341 Wastewater Administration

**General Information**

- \* **Description:** Provisions in three interlocal agreements allow the City to recover a portion of the capital costs incurred for improvements at Conserv II Joint Facility from Orange County, Pine Hills and Lake Lawne.
- \* **Fee Schedule:** Wholesale rate of \$2.29 per 1,000 gallons used (effective October 1, 2004).

Wholesale rates per 1,000 gallons (effective October 1, 2004):

Conserv II-Orange County	\$2.29
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- \* **Method and Frequency:** Wastewater Engineering/Maintenance Section bills the agency monthly.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Service Charge-Orange	\$819,728	\$806,876	\$737,683	\$850,000	\$590,301

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Service Charge-Asbury Park/WP

**Fund/Account Number:**

441 5550 165

**Legal Authority:**

Amendment to Intergovernmental  
Agreement between City of Winter Park  
and City of Orlando: 12/3/84  
Orlando City Council, Item J4, August 23, 2004

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
341 Wastewater Administration

**General Information**

\* **Description:** Interlocal agreement between the City of Winter Park and the City of Orlando allows for the treatment and disposal of wastewater flows from the Winter Park Asbury Park sewer system.

\* **Fee Schedule:** Wholesale rate \$1.55 per 1,000 gallons (effective October 1, 2004).

Wholesale rates per 1,000 gallons (effective October 1, 2004):

Iron Bridge Casselberry	\$1.26
Iron Bridge Seminole County	1.26
Iron Bridge Maitland	1.26
Iron Bridge Winter Park	1.26
Iron Bridge Orange County (Corrine Terrace)	\$1.36
Conserv II Winter Park (Asbury Park)	\$1.55
Conserv II-Orange County	2.29
Industrial Surcharge Rate	\$1.40

\* **Method and Frequency:** Wastewater Engineering/Maintenance Section bills the agency monthly.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Service Charge-Asbury	\$249,857	\$215,397	\$170,823	\$230,000	\$175,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:

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

**Fund/Account Number:**

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

**Legal Authority:**

Interlocal Agreements  
 Orlando City Council  
 Item 4DD, September 9, 1991  
 Orlando City Council, Item J4, August 23, 2004

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

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

\* **Fee Schedule:**

Wholesale rates per 1,000 gallons (effective October 1, 2004):

Iron Bridge Casselberry	\$1.26
Iron Bridge Seminole County	1.26
Iron Bridge Maitland	1.26
Iron Bridge Winter Park	1.26
Iron Bridge Orange County (Corrine Terrace)	\$1.36
Conserv II Winter Park (Asbury Park)	\$1.55
Conserv II-Orange County	2.29
Industrial Surcharge Rate	\$1.40

\* **Method and Frequency:** Wastewater Engineering/Maintenance Section bills the agencies electronically each month.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Fees-Casselberry	\$825,654	\$905,056	\$1,081,597	\$1,028,000	\$1,050,000
Fees-Seminole County	\$1,187,465	\$1,474,429	\$1,740,886	\$1,677,000	\$1,858,786
Fees-Maitland	\$301,697	\$326,491	\$338,893	\$330,000	\$337,808
Fees-Winter Park	\$1,641,157	\$1,815,848	\$2,108,684	\$2,100,000	\$2,054,958

**Revenue Description:**

Charges for Services:

Fees-Sewer Disconnect  
Fees-Connection

**Fund/Account Number:**

441 5575 110  
441 5575 125

**Legal Authority:**

City Code, Chapter 30.18(2)

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
975 Non-departmental  
Wastewater

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Fees-Sewer Disconnect	\$13,946	\$11,008	\$15,657	\$21,380	\$12,191
Fees-Connection	\$20,675	\$1,000	\$2,075	\$1,500	\$2,266

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Fees-Sewage Construction

**Fund/Account Number:**

441 5575 115

**Legal Authority:**

City Code, Chapter 30.18(1)

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
975 Non-departmental  
Wastewater

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Fees-Sewer Lateral	\$49,928	\$103,422	\$200,437	\$140,000	\$75,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Fees-Sewer Permit

**Fund/Account Number:**

441 5575 120

**Legal Authority:**

City Code, Chapter 30.07(2)

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
975 Non-departmental  
Wastewater

**General Information**

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Fees-Sewer Permit	\$27,127	\$37,450	\$120,498	\$33,000	\$112,036

## REVENUE MANUAL

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### Revenue Description:

Charges for Services:

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

### Fund/Account Number:

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

### Legal Authority:

City Code Chapter 30.18

### Fund/Department/Program:

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

### General Information

- \* **Description:** Charges assessed for the use of services and facilities of the municipal sanitary sewer system by each dwelling, business, church, hospital or other type of building or activity producing sewage or waste.
- \* **Fee Schedule:** Charge varies with user/availability classifications per Chapter 30.18 of the City Code.

	Inside City	Outside
Commodity Charge-Single Family (per 1,000 gallons)	\$2.65	\$3.98
Commodity Charge-Multi Family (per 1,000 gallons)	2.65	3.98
Commodity Charge-Commercial (per 1,000 gallons)	2.65	3.98

Maximum usage for a single-family home is 14,000 gallons; efficiency and one-bedrooms are 4,200 gallons; two-bedroom units are 6,000 gallons; and multiple-family units have no cap on usage.

Non-wholesale sewage lines are not metered. Billing is based on potable, non-irrigation water used.

Does not include the capacity charge (commodity charge should cover operating cost, capacity charge is for capital investment and debt).

- \* **Method and Frequency:** Wastewater Commodity Charges are included in Orlando Utility Commissions (OUC) monthly billings. OUC remits to the City of Orlando the amount billed each month after adjustments for uncollectable accounts and recoveries have been factored in.

### Revenue Collection History and Current Budget:

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Commodity Chg-Single	\$5,592,373	\$5,369,009	\$5,152,243	\$5,400,000	\$7,360,282
Commodity Chg-Non	\$429,394	\$398,230	\$364,315	\$402,658	\$540,346
Commodity	\$8,377,785	\$7,948,217	\$8,430,597	\$8,190,000	\$11,709,164
Commodity Chg-City	\$5,525,032	\$5,394,432	\$5,427,509	\$5,400,000	\$7,825,245

**Revenue Description:**

Charges for Services:

Commodity Charge-Reclaimed Waste  
 Commodity Charge-Bulk Press

**Fund/Account Number:**

441 5575 188  
 441 5575 189

**Legal Authority:**

City Code Chapter 32.13  
 City Council Ordinance 05/06/2002  
 City Council Ordinance 12/02/2002

**Fund/Department/Program:**

Wastewater Revenue  
 Public Works  
 341 Wastewater Administration

**General Information**

- \* **Description:** The City has deemed the use of reclaimed water for specific purposes is necessary to conserve the limited potable water supplies and other natural water sources, to enhance the local environment, and is in the best interest of its citizens and customers.
- \* **Fee Schedule:** Charge varies with user/availability classifications per Chapter 32, "REGULATION OF RECLAIMED WATER USE," Section 13 of the City Code.

Residential and retail reclaimed-water customers pay \$0.81 per 1,000 gallons or approximately 80% of the (2002) potable water rate. Bulk users (those with 2" or larger reclaimed water meters) pay \$0.69 per 1,000 gallons due to the lesser cost of providing service to these customers (effective January 1, 2003).

Commercial, industrial, agricultural, multifamily and other non-individual residential users that consume in excess of 25,000 gallons per day shall enter into an Agreement for the Delivery and Use of Reclaimed Water. The fees are computed on the basis of the volume of reclaimed water used and the size of the facilities and in approximate proportion to the benefits received by respective property owners or users.

There are several larger customers such as GOAA (Greater Orlando Aviation Authority) and MetroWest who have long term agreements with the City which specify that there will be no charge for reclaimed water for the duration of the agreement.

- \* **Method and Frequency:** Commodity charge assessments are included in Orlando Utility Commissions (OUC) monthly billings. OUC remits to the City of Orlando the amount billed each month after adjustments for uncollectable accounts and recoveries have been factored in.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Commodity Chg Reclaim	\$0	\$0	\$35,870	\$300,000	\$100,000
Commodity Chg Bulk	\$0	\$0	\$109,340	\$0	\$300,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Capacity Charge-Debt Service

**Fund/Account Number:**

441 5575 190

**Legal Authority:**

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

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Interlocal agreement between Calvary Housing, Inc. and the City allows monthly charges to recover capital cost associated with improving/upgrading the Conserv II Wastewater Treatment Plant.
- \* **Fee Schedule:** Based on prorated share of annual debt service requirements.
- \* **Comment:** Not on OUC Water system (uses Winter Park water), has to be billed manually.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Capacity Chg-Debt	\$5,146,874	\$4,228,353	\$4,208,536	\$4,100,000	\$5,504,000

**Revenue Description:**

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

**Fund/Account Number:**

441 5711 350  
 441 5711 359  
 441 5711 361

**Legal Authority:**

F.S. 166.261  
 City Code, Sec. 2.09

**Fund/Department/Program:**

Wastewater Revenue Fund  
 Public Works  
 975 Non-departmental  
 Wastewater

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Investments	\$2,456,197	\$1,211,829	\$814,460	\$569,414	\$400,000
Interest-Sweeps Pooled	\$118,115	\$74,053	\$65,178	\$40,000	\$18,000
Interest-Sweeps Trustee	\$305,620	\$105,914	\$61,189	\$78,200	\$40,358

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Other Revenue

**Fund/Account Number:**

441 5760 300

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

Wastewater Revenue  
Public Works  
975 Non-departmental  
Wastewater Revenue

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Other Revenue	\$60,180	\$26,534	\$1,301,773	\$33,917	\$79,315

**Revenue Description:**

Non-Operating Revenues:

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

**Fund/Account Number:**

**Legal Authority:**

Bond Requirement  
F.S. 166.111

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Contribution from the Wastewater Revenue Fund and from the Wastewater Impact Fee Reserve Fund to make principal and interest payments on bonds used to finance additions, extensions and improvements to the City's wastewater collection and treatment system.
- \* **Method and Frequency:** Transfer between funds is made on a monthly basis.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Contrib-Wastewater	\$0	\$0	\$0	\$0	\$1,063,845
Contrib Impact Fee Res	\$0	\$0	\$0	\$0	\$2,722,080
Contrib-Wastewater	\$791,992	\$584,406	\$605,800	\$921,098	\$951,198
Contrib Impact Fee Res	\$2,026,481	\$1,495,326	\$1,550,073	\$2,356,831	\$2,433,847
Contrib-Wastewater	\$1,059,301	\$1,061,004	\$1,058,243	\$1,059,520	\$1,060,953
Contrib Impact Fee Res	\$2,710,452	\$2,714,811	\$2,707,745	\$2,711,015	\$2,714,680
Contrib-Wastewater	\$0	\$0	\$1,151,252	\$1,316,555	\$1,298,037
Contrib Impact Fee Res	\$0	\$0	\$2,945,731	\$3,368,695	\$3,321,313

**Revenue Description:**

Non-Operating Revenues:  
Capacity Charge-Capital

**Fund/Account Number:**

455 5575 195

**Legal Authority:**

City Code Section 30.18  
City Ordinance 8/23/2004

**Fund/Department/Program:**

Wastewater  
General Construction Fund  
Public Works  
374 Special Sewer General  
Construction

**General Information**

\* **Description:** Charges are assessed for the use of services and facilities of the municipal sanitary sewer system by each dwelling, business, church, hospital or other type of building or activity producing wastewater or sewage. The City charges a monthly “Capacity Charge” to recover capital costs associated with improving/upgrading the municipal sanitary sewer system. Revenue collected in this account (455 5575 195) is from the established base of customers from 1983 (“old customers,” measured as the first 75,203 ERCs) and is used only for improvements of the sewer system (“Capital”).

\* **Fee Schedule:**

Rates for customers within the City Limits – per ERC (effective September 2, 2004) \$12.16  
Rates for customers outside the City Limits – per ERC (effective September 2, 2004) 18.24

ERC – Equivalent Residential Connections – total metered water in gallons divided by 7,000.

Wastewater Capacity Charge Revenue – when billed by OUC (excludes wholesale contracts)

**Old Customers (1983 base year, first 75,203 ERCs)**

50% Fund 455 Wastewater General Construction Fund	5575 195	Capacity Charge – Capital
50% Fund 441 Wastewater Revenue Fund	5575 190	Capacity Chg – Debt Serv.

**New Customers (after 1983 base year, above 75,203 ERCs)**

25% Fund 455 Wastewater General Construction Fund	5575 205	New Capacity – Capital
75% Fund 466 Wastewater Impact Fee Reserve Fund	4474 200	New Capacity – Debt Serv.

City Code 30.18 12(e) as amended in August 2004 provides, “the commodity charge portion of the wastewater monthly user rate shall be automatically increased each year in September by 2.5% unless specific action is taken by City Council to prevent said increase from being implemented.”

\* **Method and Frequency:** Sewer Capacity charges are included in Orlando Utility Commissions (OUC) monthly billings. OUC remits amount billed to the City of Orlando each month after adjustments for uncollectable accounts and recoveries have been factored in.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Capacity Chg-Capital	\$3,573,000	\$4,488,499	\$4,499,923	\$2,950,000	\$4,000,000

**Revenue Description:**

Non-Operating Revenues:  
New Capacity-Capital

**Fund/Account Number:**

455 5575 205

**Legal Authority:**

City Code Chapter 30.12

**Fund/Department/Program:**

Wastewater  
General Construction Fund  
Public Works  
374 Special Sewer General  
Construction

**General Information**

\* **Description:** Charges are assessed for the use of services and facilities of the municipal sanitary sewer system by each dwelling, business, church, hospital or other type of building or activity producing wastewater or sewage. The City charges a monthly “Capacity Charge” to recover capital costs associated with improving/upgrading the municipal sanitary sewer system. Revenue collected in this account (455 5575 205) is from the established base of customers from 1983 (“new customers,” measured the amount over 75,203 ERCs) and is used only for improvements of the sewer system (“Capital”).

\* **Fee Schedule:**

Rates for customers within the City Limits – per ERC (effective September 2, 2004) \$12.16  
Rates for customers outside the City Limits – per ERC (effective September 2, 2004) 18.24

ERC – Equivalent Residential Connections – total metered water in gallons divided by 7,000.

Wastewater Capacity Charge Revenue – when billed by OUC (excludes wholesale contracts)

**Old Customers (1983 base year, first 75,203 ERCs)**

50% Fund 455 Wastewater General Construction Fund	5575 195	Capacity Charge – Capital
50% Fund 441 Wastewater Revenue Fund	5575 190	Capacity Chg – Debt Serv.

**New Customers (after 1983 base year, above 75,203 ERCs)**

25% Fund 455 Wastewater General Construction Fund	5575 205	New Capacity – Capital
75% Fund 466 Wastewater Impact Fee Reserve Fund	4474 200	New Capacity – Debt Serv.

City Code 30.18 12(e) as amended in August 2004 provides, “the commodity charge portion of the wastewater monthly user rate shall be automatically increased each year in September by 2.5% unless specific action is taken by City Council to prevent said increase from being implemented.”

\* **Method and Frequency:** Sewer Capacity charges are included in Orlando Utility Commissions (OUC) monthly billings. OUC remits amount billed to the City of Orlando each month after adjustments for uncollectable accounts and recoveries have been factored in.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
New Capacity-Capital	\$2,836,810	\$3,441,159	\$3,506,931	\$2,100,000	\$2,500,000

**Revenue Description:**

**Fund/Account Number:**

Non-Operating Revenues:

Contribution-Wastewater Revenue Fund	463 6950 441
Contribution – General Construction Fund	463 6950 455
Contribution – Northerly Entity	463 6950 465

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Contrib-Wastewater	\$1,458,298	\$1,416,781	\$1,662,763	\$1,253,040	\$1,277,922
Contrib-General Const Fd	\$726,460	\$2,378,551	\$4,289,421	\$7,187,950	\$0
Contrib-Northerly Entity	\$144,000	\$0	\$0	\$0	\$0

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Fees-WPC Plant Expansion

**Fund/Account Number:**

466 5575 140

**Legal Authority:**

City Code, Chapter 30.19(5.a.i.c)

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** A portion of the Sewerage Benefit fee, charged to developers or owners requesting capacity in the City Sewer system, which is designated for sewer collection system charge.
- \* **Fee Schedule:**

Per gallon of estimated flow (effective 3/1/99)	
City Rate	\$9.00
Unincorporated Area Rate	\$11.25
- \* **Method and Frequency:** One-third is paid when capacity is reserved, the balance paid when building permit is pulled.
- \* **Comments:** These revenues are used to pay the debt service on the expansion portion of the Wastewater Senior Bonds and Internal Loans.

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Fees-WPC Plant	\$4,242,269	\$5,586,176	\$3,664,283	\$5,610,881	\$5,571,920

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
New Capacity-Debt Service

**Fund/Account Number:**

466 5575 200

**Legal Authority:**

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

**Fund/Department/Program:**

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

**General Information**

\***Description:** Agreement between Piezo Technology, Inc. and Lake Shore Mobile Home Park and the City of Orlando allows monthly charges to recover capital cost associated with improving/upgrading the Conserv II Treatment Plant.

\* **Fee Schedule:** Based on prorated share of annual debt service requirements.

\* **Method and Frequency:** Billed through OUC.

\* **Comment:** Previously required manual billing, now billed through OUC.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
New Capacity-Debt	\$4,101,020	\$3,253,789	\$3,275,732	\$3,250,000	\$4,620,000

**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

466 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Interest-Investments	\$4,463,142	\$2,643,733	\$2,326,301	\$2,455,870	\$1,000,000

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:  
Contribution-Orange County

**Fund/Account Number:**

470 5354 550

**Legal Authority:**

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

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
974 Non-departmental  
CFA Revenue

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Contribution-Orange	\$0	\$0	\$0	\$200,000	\$200,000

**Revenue Description:**

Charge for Services:  
Event Parking-Taxable

**Fund/Account Number:**

470 5575 410

**Legal Authority:**

City Code, Chap. 39  
City Council approval 10/14/2002

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

\* **Description:** Fees collected by the Parking Division from patrons using the Citrus Bowl lots.

\* **Fee Schedule:**

Non-Major Events:  
Standard Passenger Vehicles \$5.00 per vehicle

Major Events (where a public shuttle bus is operated for the event):  
Standard Passenger Vehicles \$10.00 per vehicle  
Recreational and Oversized Vehicles \$25.00 per vehicle

The City controls approximately 2,500 parking spaces in the vicinity of the Citrus Bowl.

\* **Method and Frequency:** The Parking Division deposits gross revenue (less taxes) after each event.

\* **Special Requirements:** Rates to be charged shall be determined and set by the Director of the Orlando Centroplex Department, subject to the approval of the City Council.

\* **Comment:** "To increase ridership on the public shuttle, the Parking Bureau Chief, the City Transportation Engineer and the Centroplex Director have recommended an adjustment in the Citrus Bowl parking rate. When major events are held at the Citrus Bowl and a public shuttle is to be operated for the event, the parking rate at the Stadium should be set at \$10.00 per standard passenger vehicle and \$25.00 per recreational or oversized vehicle." City Council Agenda 10/24/2002

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Event Parking - Taxable	\$153,698	\$121,038	\$206,553	\$135,000	\$135,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Reimbursement-City Services

**Fund/Account Number:**

470 5575 440

**Legal Authority:**

Letter of Agreement

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Reimb-City Services	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Rent-Citrus Bowl  
 Rent-Citrus Bowl – Taxable

**Fund/Account Number:**

470 5650 110  
 470 5650 111

**Legal Authority:**

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

**Fund/Department/Program:**

CFA Revenue Fund  
 Economic Development  
 593 Citrus Bowl

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Rent-Citrus Bowl	\$178,525	\$237,862	\$331,371	\$380,000	\$380,000
Rent-Citrus Bowl – Tx.	\$301,504	\$52,629	\$185,025	0	0

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Parking-Citrus Bowl

**Fund/Account Number:**

470 5650 130

**Legal Authority:**

City Code, Chap. 39.54

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Parking-Citrus Bowl	\$49,419	\$26,793	\$22,760	\$20,000	\$23,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Scoreboard Rental  
 Advertising

**Fund/Account Number:**

470 5650 160  
 470 5650 450

**Legal Authority:**

City Council 7/22/2002  
 Coca Cola

**Fund/Department/Program:**

CFA Revenue  
 Economic Development  
 593 Citrus Bowl

**General Information**

- \* **Description:** Revenues generated by Citrus Bowl for providing in-house advertising/publicity services.
- \* **Fee Schedule:** Annual scoreboard advertising revenue, \$15,000 collected by the City from Coca Cola on behalf of Florida Citrus Sports Events (FCSE).
- \* **Method and Frequency:** Promoters will be contacted individually with invoice and payment terms stipulated therein.
- \* **Comment:** “FCSE and UCF have reached an agreement on splitting the cost and financing of a new scoreboard and video board at the Stadium. They will use a portion of their naming rights revenues to fund the new scoreboard and video board and will also retain the advertising revenue from the scoreboard advertising panels. The City will allow the new board to be erected, but will not have any obligation to fund any portion of its expected \$2.7 million cost. Other Stadium tenants will have the right to use the scoreboard without additional cost and may contract with FCSE/UCF for use of the video board, filed and documentary #020722C02.” City Council 7/22/2002.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Scoreboard Rental	\$23,000	\$23,000	\$15,000	\$0	\$15,000
Advertising	\$2,084	\$3,481	\$4,951	\$0	\$6,500

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Box Office Ticket Service Charge

**Fund/Account Number:**

470 5650 230

**Legal Authority:**

Contract with Ticketmaster, LLC  
 F.S. 166.201

**Fund/Department/Program:**

Orlando Centroplex,  
 Economic Development  
 593 Citrus Bowl

**General Information**

\* **Description:** The City issued an RFP for a computerized ticket system for the Orlando Centroplex in 2001. TicketMaster was the winning bidder. Under the contract, a convenience fee is assessed on all advance ticket sales for three Centroplex venues: Citrus Bowl, TD Waterhouse Centre Arena and Bob Carr which are purchased through the Ticket Master outlets, Ticket Master phone orders and Internet sales. Centroplex receives revenue from a per ticket royalty rebate. Effective June 1, 2004 rates are as follows:

<u>TICKET PRICE</u>	Customer is charged <u>Convenience Fee</u>	City is paid <u>Royalty Rebate</u>
\$125.00 and over – outlet	\$7.50	\$1.35
phone/internet	7.50	2.70
\$65.00-\$124.99 – outlet	7.00	1.25
phone/internet	7.00	2.50
\$25.99-\$64.99 – outlet	6.50	.115
phone/internet	6.50	2.15
\$24.99-\$12.00 – outlet	5.25	.95
phone/internet	5.25	1.85
\$11.99-\$7.00 – outlet	4.25	.70
phone/internet	4.25	1.35
\$6.99 and below	3.00	.20
phone/internet	3.00	.60
Per order handling fee:		
Phone/internet--only	3.55	.75

There are annual increases built into the Automated Ticketing System contract (0432R). Under the contract, Ticketmaster guarantees the annual royalty rebates paid to the City, for all three venues combined, will be no less than \$250,000.

<u>Venue</u>	<u>Fund</u>	<u>Program</u>
Citrus Bowl	470	593
Bob Carr	411	571
TD Waterhouse	411	572

\* **Comments:** Ticketmaster, as the contractor, guarantees to reimburse the City up to \$75,000 for each year of the contract agreement for print, radio, television or other mutually agreed upon advertising medium in vehicles of the City's choosing.

**Revenue Collection History and Current Budget:**

	<u>Actual</u> <b>2000/2001</b>	<u>Actual</u> <b>2001/2002</b>	<u>Actual</u> <b>2002/2003</b>	<u>Revised</u> <b>2003/2004</b>	<u>Budget</u> <b>2004/2005</b>
Citrus Bowl					
Ticketmaster Rebate	\$83,947	\$37,470	\$73,376	\$25,000	\$36,000

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Box Office Charge

**Fund/Account Number:**

470 5650 232

**Legal Authority:**

Orlando City Council  
Item 14-A-4, December 28, 1987  
Contract with Ticketmaster, LLC

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

- \* **Description:** The amount charged to a promoter/permittee at settlement for box office services.
- \* **Fee Schedule:** Three percent of gross ticket sales, with a minimum charge of \$200 and 2.5% credit card fee for tickets sold at the Centroplex box office.
- \* **Method and Frequency:** The lessee of a ticketed event may pay a percentage of gross Box Office receipts at the time of settlement.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Box Office Charge	\$25,314	\$20,118	\$35,767	\$35,000	\$36,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Labor Revenue

**Fund/Account Number:**

470 5650 650

**Legal Authority:**

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

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

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

\* **Fee Schedule:**

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

\* **Method and Frequency:** Fee is collected at settlement with promoter or permittee the night of event. Orlando Centroplex will provide, and the lessee may be charged for all event-related staffing after the event.

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Labor Revenue	\$362,215	\$54,171	\$162,923	\$35,000	\$45,000

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Novelties

**Fund/Account Number:**

470 5650 660

**Legal Authority:**

Agreement for Professional  
Merchandising and Sale of Novelties

**Fund/Department/Program:**

Orlando Centroplex  
Economic Development  
593 Citrus Bowl

**General Information**

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

\* **Fee Schedule:**

Annual Incentive Payment \$2,500

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

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

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

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Novelties	\$105,835	\$28,910	\$61,140	\$29,000	\$29,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:

Rent-McCracken Field  
 Rent-McCracken Field-Taxable  
 Rent-Tinker Field  
 Rent-Tinker Field-Taxable

**Fund/Account Number:**

470 5650 752  
 470 5650 753  
 470 5650 754  
 470 5650 755

**Legal Authority:**

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

**Fund/Department/Program:**

CFA Revenue  
 Economic Development  
 595 Tinker Field

**General Information**

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

\* **Fee Schedule:**

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

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

McCracken Field:	
Five hours or less use	150.00

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

\* **Method and Frequency:** Facility use agreements require a deposit be paid in advance of occupancy. For admission events at Tinker Field, the Director shall determine the amount of the advance deposit.

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Rent-McCracken Field	\$9,250	\$8,700	\$16,450	\$0	\$0
Rent-McCracken Field-Tax.	\$7,200	\$9,608	\$16,275	\$15,000	\$32,000
Rent-Tinker Field	\$15,750	\$11,100	\$11,450	\$35,000	\$0
Rent-Tinker Field-Tax.	\$43,550	\$27,200	\$15,150	\$0	\$27,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Concession Reserve  
 Concession Sales  
 Concession Reserve

**Fund/Account Number:**

470 5655 200  
 476 5655 100  
 476 5655 200

**Legal Authority:**

Agreement with Concessionaire

**Fund/Department/Program:**

Sports Complex Concession  
 Civic Facilities Authority  
 Economic Development  
 590 Citrus Concessionaires  
 593 Citrus Bowl

**General Information**

\* **Description:** All revenue from concession sales for Citrus Bowl.

\* **Fee Schedule:**

Concession Sales – 95 percent of gross revenues from concession after-tax sales.

Reserve Proceeds – 5 percent of gross revenues from concession after-tax sales for a reserve account for replacement, repair and maintenance, and promotional proposes of concession facilities and equipment. Fund balance is transferred to fund 470.

\* **Method and Frequency:** All net (of sales tax) revenue from sales of concessions and catering are deposited daily by the concessionaire to City accounts.

\* **Comments:** The concessionaire provides a financial operating statement by the fifteenth day of each month. The distribution of net revenue is based on this report.

For FY 04/05 the concession reserve proceeds are being flowed from the Sports Complex Concession Fund (476) to the CFA Fund (470).

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Concession Reserve	\$0	\$0	\$0	\$0	\$69,832
Concession Sales	\$2,074,712	\$1,253,054	\$1,974,983	\$1,236,563	\$1,326,803
Concession Reserve	\$109,194	\$65,950	\$103,947	\$65,082	\$69,832

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
 Rent-Office – 592 Conference Center  
 Rent-Office – 5928 Citrus Bowl Association Office

**Fund/Account Number:**

470 5655 400  
 470 5655 400

**Legal Authority:**

Office Building Lease 8/12/1991  
 City Council 12/13/2004 FCSE

**Fund/Department/Program:**

CFA Revenue  
 Economic Development  
 592 Conference Center  
 5928 Citrus Bowl Association Office

**General Information**

- \* **Description:** Lease payments made by Florida Citrus Sports Events, Inc. (FCSE) for use of office space at the Citrus Bowl Conference Center.
- \* **Fee Schedule:**
  1. FCSE (Conference Center) – lease extended to 10/31/2005 for a monthly rent of \$2,825.23.
  2. FCSE Lease (Association Office, effective August 12, 1991):
    - Years 1-5 - \$5,758 per month or \$69,096 annually (base rent).
    - Year 6 – base rent adjusted by the cumulative increase or decrease in the rate of inflation, as measured by the CPI, over the previous 5 years starting from the commencement date not to exceed 10%.
    - Years 7-10 – base rent is adjusted by the annual CPI change not to exceed 2 percent in one year.
    - Years 11-15 – base rent is adjusted by the annual CPI change not to exceed 3 percent in one year.
    - Years 16-24 – base rent is adjusted by the annual CPI change not to exceed 4 percent in one year.
- \* **Method and Frequency:** Rent is paid in equal monthly installments on the first of each month. Payments are remitted to the Centroplex Department.
- \* **Special Requirements:** Proceeds from the schedule shown above can only be used for football related capital improvements to the Orlando Sports Campus. The City shall donate any excess rent to an amateur sports organization in Orlando.
- \* **Comments:** Rent not paid within 15 days after the due date shall bear interest at the rate of prime plus 1 percent from the date due until paid. This office-building lease was made and entered into August 12, 1991. First year base rent was paid in advance and discounted five percent. Funds were transferred to fund 474 and used for East Parking Lot improvements.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Rent-Office -592	\$5,814	\$15,288	\$16,399	\$16,400	\$33,240
Rent-Office - 5928	\$77,758	\$67,553	\$74,879	\$76,502	\$77,766

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Rent-Office-Taxable

**Fund/Account Number:**

470 5655 401

**Legal Authority:**

Rental Agreements  
City Council 10/25/2004 Gameday Connections, Inc

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
592 Conference Center

**General Information**

- \* **Description:** Rental payments for office space at the Citrus Bowl Conference Center.
- \* **Fee Schedule:**  
Game Day Connections. Inc – lease extended to 9/30/2005 for a monthly rent of \$1,403.23.
- \* **Method and Frequency:** Payments are remitted to the Centroplex on the first of each month.
- \* **Comments:** Monthly rental also includes proportional share of utility and janitorial expenses.

Annual Rent for FY 2005:  
GameDay Connections

\$15,500

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Rent-Office-Tax	\$14,607	\$14,874	\$15,197	\$15,200	\$15,500

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

470 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

CFA Revenue Fund  
Economic Development  
593 Citrus Bowl  
974 Non-departmental

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Unrealized	\$14,968	(\$14,631)	(\$502)	\$0	\$0

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Others

**Fund/Account Number:**

470 5711 355

**Legal Authority:**

Skybox Agreement

**Fund/Department/Program:**

CFA Revenue Fund  
Economic Development  
593 Citrus Bowl

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Others	\$129,751	\$132,175	\$109,732	\$96,090	\$92,104

**Revenue Description:**

Non-Operating Revenues:  
 Contribution-General Fund

**Fund/Account Number:**

470 6950 100

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

CFA Revenue  
 Economic Development  
 974 Non-departmental  
 CFA Revenue

**General Information**

- \* **Description:** The General Fund contribution provides supplemental funds for the CFA's operating expenses.
- \* **Method and Frequency:** Contributions are made in equal quarterly allotments.

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Contrib-General Fund	\$0	\$0	\$0	\$976,862	\$996,399

REVENUE MANUAL

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**Revenue Description:**

Non-Operating Revenues:  
Contribution-Citrus Bowl-Concessionaire

**Fund/Account Number:**

470 6950 476

**Legal Authority:**

Concession Agreement with  
Orlando Food Service Partners

**Fund/Department/Program:**

CFA Revenue  
Economic Development  
593 Citrus Bowl

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Contribution-Citrus B	\$1,099,268	\$652,953	\$1,017,574	\$646,697	\$691,049

**Revenue Description:**

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

**Fund/Account Number:**

470 6960 100  
 470 6950 435

**Legal Authority:**

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

**Fund/Department/Program:**

CFA Revenue  
 Economic Development  
 974 Non-departmental  
 CFA Revenue Fund

**General Information**

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

Contribution from the Sports Complex Facility Revenue Fund provides for the annual debt service payments, which are required by the guaranteed entitlement revenue bonds, issued on 10/1/76.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Transfer From General Fund	\$0	\$0	\$0	\$624,005	\$626,160
Contribution-Sports	\$0	\$0	\$0	\$202,424	\$201,500

**Revenue Description:**

Non-Operating Revenues:  
 Contribution CFA Revenue Fund

**Fund/Account Number:**

473 6950 470

**Legal Authority:**

Bond Requirement  
 F.S. 166.111

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Contr-CFA Revenue	\$317,256	\$315,106	\$312,281	\$313,613	\$309,101

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Concession Reserve  
 Concession Sales  
 Concession Reserve

**Fund/Account Number:**

470 5655 200  
 476 5655 100  
 476 5655 200

**Legal Authority:**

Agreement with Concessionaire

**Fund/Department/Program:**

Sports Complex Concession  
 Economic Development  
 590 Citrus Concessionaire

**General Information**

- \* **Description:** All revenue from concession sales for Citrus Bowl.
- \* **Fee Schedule:**  
 Concession Sales – 95 percent of gross revenues from concession net sales.  
  
 Reserve Proceeds – 5 percent of net revenues for a reserve account for replacement, repair and maintenance, and promotional proposes of concession facilities and equipment. Fund balance is transferred to fund 470.
- \* **Method and Frequency:** All net (of sales tax) revenue from sales of concessions and catering are deposited daily by the concessionaire to City accounts.
- \* **Comments:** The concessionaire provides a financial operating statement by the fifteenth day of each month. The distribution of net profit is based on this report.

For FY 04/05 the concession reserve proceeds are being flowed from the Sports Complex Concession Fund (476) to the CFA Fund (470).

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Concession Reserve	\$0	\$0	\$0	\$0	\$69,832
Concession Sales	\$2,074,712	\$1,253,054	\$1,974,983	\$1,236,563	\$1,326,803
Concession Reserve	\$109,194	\$65,950	\$103,947	\$65,082	\$69,832

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Reimbursable-City Services

**Fund/Account Number:**

511 5575 440

**Legal Authority:**

City Council

**Fund/Department/Program:**

Fleet Management  
General Administration  
744 Fleet Mgmt. Maintenance

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Reimb-City Services	\$66,313	\$54,903	\$56,617	\$40,000	\$25,000

**Revenue Description:**

Intragovernmental Services:  
 Revenue-Overhead  
 Revenue-Maintenance  
 Revenue-Fleet Service Fee  
 Revenue-Motor Pool

**Fund/Account Number:**

511 5610 010  
 511 5610 100  
 511 5610 105  
 511 5610 115

**Legal Authority:**

City Council  
 Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Fleet Management, based on the monthly usage operating, maintenance and overhead costs, charges the expenses of City vehicles or equipment to the using program. City radio communications equipment, although the responsibility of the Electronic Communications Program, is charged to the using program in the same manner.
- \* **Fee Schedule:** A revenue model is used to recover overhead, operating and maintenance expenses. Original acquisitions of vehicles and equipment are made from the appropriate fund. Fleet Management then begins charging a monthly capital acquisition charge at an amount sufficient to provide available funds to replace the vehicles when required.
- \* **Comment:** The Fleet Service Fee is a pass-through of the Administrative Service Fee paid by Fleet to the General Fund. The Administrative Services Fee is calculated, as a percentage of fund 511 and 512 revenue; to avoid double counting, the revenue base for the Administrative Services Fee does not include the Fleet Service Fee pass-through.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Revenue-Overhead	\$4,100,164	\$4,563,640	\$2,734,652	\$3,318,542	\$2,864,629
Revenue-Maintenance	\$7,120,998	\$7,586,361	\$8,125,396	\$6,835,353	\$6,579,424
Revenue-Fleet Service Fee	\$0	\$0	\$923,185	\$789,053	\$625,444
Revenue-Fleet Service Fee	\$0	\$0	\$641,556	\$620,229	\$938,167
Revenue-Motor Pool	\$57,631	\$115,715	\$98,637	\$15,045	\$43,253

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

511 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Investments	\$150,331	\$61,788	\$57,222	\$22,563	\$16,718

**Revenue Description:**

Miscellaneous Revenues;  
Sale of Scrap Material

**Fund/Account Number:**

511 5743 500

**Legal Authority:**

City Code, Sec. 7.10 D

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Revenues from the sale of discarded metal, the condition of which renders it suitable only for reclamation by melting and refining.
- \* **Fee Schedule:** Sold by category and by the hundredweight.
- \* **Method and Frequency:** The selection of a buyer, determined by the sealed bid method, is consummated by written agreement between the City and the buyer after it has been accepted by City Council. Payment is made in accordance with the terms of the annual agreement.
- \* **Comments:** Fleet Management shall arrange scrap metal removal tasks beyond the capability of the Purchasing and Materials Management.

The Purchasing and Materials Management Director may authorize departments with large accumulations of scrap to maintain a satellite collection area and to act directly for the agent in arranging the disposition of scrap material.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Sale of Scrap Material	\$605	\$129	\$1,268	\$0	\$1000

**Revenue Description:**

Non-Operating Revenues:  
 Contribution-General Fund

**Fund/Account Number:**

511 6950 100

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

Fleet Management  
 General Administration  
 741 Fleet Management Adm

**General Information**

- \* **Description:** Contribution from the General Fund to provide the funding for the share of operating costs consumed by Facilities allocated based on square footage of a shared building. The Fleet building houses components of both Fleet and Facilities.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Contrib-General Fund	\$164,751	\$0	\$0	\$231,966	\$127,552

**REVENUE MANUAL**

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**Revenue Description:**

Operating Revenues:

Vehicle Replacement

Revenue-Lease Vehicle

**Fund/Account Number:**

512 5610 150

512 5610 151

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Fleet Replacement

General Administration

746 Fleet Replacement Program

**General Information**

- \* **Description:** Fees collected for payment of leased vehicles. Users of leased vehicles are charged for leases monthly.
- \* **Fee Schedule:** Monthly billing to the user's program per cost of the lease of the vehicle.
- \* **Method and Frequency:** Monthly billing to the user's program.
- \* **Comments:** Replacement funds (512) are collected and expensed separately from Maintenance funds (511). As of 2004/2005 the Orlando Police Department is paying for their leased vehicles directly.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Vehicle Replacement	\$5,665,743	\$7,129,928	\$6,919,382	\$6,893,270	\$7,545,623
Revenue-Lease Vehicle	\$304,716	\$379,065	\$437,148	\$0	\$0

**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

512 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Fleet Replacement  
General Administration  
746 Fleet Replacement Program

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Investments	\$528,016	\$337,124	\$394,951	\$200,000	\$300,000

**Revenue Description:**

Miscellaneous Revenues:  
 Vehicle Replacement  
 Risk Management Insurance  
 Risk Management to \$2500

**Fund/Account Number:**

512 5610 150  
 512 5760 522  
 512 5760 530

**Legal Authority:**

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

**Fund/Department/Program:**

Fleet Replacement  
 General Administration  
 746 Fleet Replacement Program

**General Information**

\* **Description:** Revenues for replacement of vehicles come from the monthly Vehicle Replacement charge, Risk Management fund to cover cost of replacing a wrecked vehicle in excess of the \$2500 “deductible” and up to \$2500 from “owning” programs that have had “totaled” vehicles.

\* **Fee Schedule:**

Risk Management Insurance – Cost of replacing a wrecked vehicle less the \$2500 deductible charged to the owning program.

Risk Management-Up to \$2500 – The first \$2500 (deductible) of the cost of replacing a wrecked vehicle is charged to the program responsible for the vehicle.

Vehicle Replacement – Charges are based on the cost of the vehicle, in-service costs (special equipment) and expected life.

\* **Method and Frequency:** Monthly replacement charges are automatically charged via the Fleet Management System, while both Risk Management charges are via Interagency Invoice or Journal Voucher as the need arises.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Revenue-Vehicle	\$5,665,743	\$7,129,928	\$6,919,382	\$6,893,270	\$7,543,623
Risk Management	\$163,902	\$280,777	\$188,005	\$240,000	\$270,000
Risk Mgmt.-to \$2,500	\$284,854	\$253,391	\$245,799	\$240,000	\$300,000

**Revenue Description:**

Non-Operating Revenues:  
Gain/Loss-Vehicle Sales

**Fund/Account Number:**

512 5760 910

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

Fleet Replacement  
General Administration  
746 Fleet Replacement Program

**General Information**

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

\* **Method and Frequency:**

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

Secure one or more appraisals from qualified appraisers.

Submit appraisals to the Purchasing Agent for his recommendations.

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

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Gain/Loss--Vehicle Sale	\$954,348	\$885,423	\$750,000	\$750,000	\$750,000

**Revenue Description:**

Non-Operating Revenues:  
 Risk Management Fees-Variou Funds

**Fund/Account Number:**

521 5620 Fund #

**Legal Authority:**

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

**Fund/Department/Program:**

Risk Management  
 Finance  
 218 Risk Management

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Risk Management Fees	\$10,144,912	\$12,014,878	\$14,824,596	\$14,954,818	\$13,599,995

**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

521 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Risk Management  
Finance  
218 Risk Management

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Interest-Investments	\$2,413,781	\$1,563,405	\$1,676,188	\$871,367	\$1,270,773

**REVENUE MANUAL****Revenue Description:****Fund/Account Number:**

## Intragovernmental Services:

Loan Repayment-General Fund	544 5610 225
Loan Repayment-Special Assessment	544 5610 250
Loan Repayment-Gas Tax	544 5610 375
Loan Repayment-Parking	544 5610 475
Loan Repayment-Centroplex	544 5610 525
Loan Repayment-CFA	544 5610 650
Loan Repayment-Fleet Mgmt.	544 5610 750
Loan Repayment-SSGFC	544 5610 800
Loan Repayment-Historic Dist. Street	544 5610 850
Loan Repayment-NTC	544 5610 875
Loan Repayment-CRA	544 5610 900

**Legal Authority:**

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

**Fund/Department/Program:**

Internal Loan Fund  
Finance  
947 Internal Loan Fund

**General Information**

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

The City currently has the following internal loans with the outstanding loan amount as of 9/30/03:

Arena Construction	\$ 9,480,000
City Hall Land Acquisition	437,000
Narcoossee Rd. Construction	16,291,000
John Young Parkway Construction	2,796,000
City Hall Garage	7,494,000
LYMMO Construction	1,246,000
Historic District Street Restoration	614,000
City Hall Construction	18,089,000
Courthouse Garage Construction	9,360,000
Administration Garage Construction	2,946,000
Dubsdread Golf Course	2,498,000
CFA-Tinker Field	1,001,000
CFA-Citrus Bowl	1,608,000
Downtown Hotels	4,126,000
Lee Vista Blvd. Project	4,796,000
CRA Housing Incentives	10,995,000
CRA Parramore Charter School	1,381,000
CRA Parramore Housing/Office	11,990,000
CRA I-4/Conroy Rd	1,245,000
CFFA Pumper Truck (Fire Academy)	377,000
Parks Initiative	30,500,000

**\* Fee Schedule:**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Loan Repayment-Gen. Fd	\$1,778,239	\$1,736,213	\$2,337,362	\$6,649,225	\$8,344,251
Loan Repayment-Spc As	\$14,847	\$20,337	\$24,258	\$113,106	\$125,109
Loan Repayment CFFA	\$0	\$6,566	\$14,967	\$59,034	\$56,568
Loan Repayment-Gas Tx	\$1,280,617	\$1,131,971	\$976,012	\$2,933,623	\$2,920,633
Loan Repayment-Parking	\$353,926	\$281,234	\$468,344	\$940,050	\$929,437
Loan Repayment Centropplx	\$546,217	\$464,262	\$380,270	\$1,757,049	\$1,775,819
Loan Repayment CFA	\$135,879	\$119,269	\$101,915	\$339,092	\$342,217
Loan Repayment-Fleet	\$74,323	\$58,231	\$13,776	\$0	\$0
Loan Repayment-SSGFC	\$252,836	\$512,436	\$458,390	\$834,818	\$804,632
Loan Rpymt-Historic Dist.	\$53,233	\$19,816	\$0	\$0	\$0
Loan Repayment-NTC	\$416,205	\$0	\$0	\$0	\$0
Loan Repayment CRA	\$416,819	\$552,439	\$825,931	\$2,432,114	\$2,322,580

**Revenue Description:**

Miscellaneous Revenues  
Interest-Investments

**Fund/Account Number:**

544 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Internal Loan  
Finance  
947 Internal Loan Fund

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds that comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** 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:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Investments	\$426,558	\$498,675	\$521,370	\$834,818	\$804,632

**Revenue Description:**

Governmental Revenues:  
 State Contribution  
 State Supplemental Pension Contribution  
 State Pension-Excess Over Frozen

**Fund/Account Number:**

621 5354 163  
 621 5354 201  
 630 5354 203

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Fire Pension  
 Finance  
 970 Firefighter Pension Fund

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
State Contribution	\$1,065,707	\$1,065,707	\$1,065,707	\$0	\$0
State Supp Pension	\$0	\$28,056	\$117,038	\$0	\$0
State Pens Contrib-Adj Pr	(\$129,840)	\$0	\$0	\$0	\$0

**Revenue Description:**

Intergovernmental Revenues:  
Employer Contribution

**Fund/Account Number:**

621 5356

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Fire Pension  
Finance  
970 Firefighter Pension Fund

**General Information**

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

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Employer Contribution	\$385,084	\$638,634	\$2,541,887	\$155,402	\$165,866

**REVENUE MANUAL**

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**Revenue Description:**

**Fund/Account Number:**

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

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Fire Pension  
 Finance  
 970 Firefighter Pension Fund

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Investments	\$14,396	\$3,225	\$4,584	\$0	\$0
Interest-Others	\$5,165,824	\$3,946,655	\$2,936,804	\$0	\$0
Interest-Negative Cash	(\$46,234)	(\$43,294)	(\$17,160)	\$0	\$0
Realized	(\$5,054,233)	(\$6,895,603)	(\$1,872,888)	\$0	\$0
Unrealized	(\$15,366,058)	(\$7,567,251)	\$23,013,187	\$0	\$0
Dividend Income	\$1,183,078	\$1,243,895	\$1,296,638	\$0	\$0
Misc Gain/Loss Pension	(\$3,100)	\$28,067	\$31,419	\$0	\$0

**Revenue Description:**

Miscellaneous Revenues:  
 Securities Lending Income

**Fund/Account Number:**

621 5711 603

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Fire Pension  
 Finance  
 970 Firefighter Pension Fund

**General Information**

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

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

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Securities Lending	\$1,913,342	\$662,004	\$432,914	\$0	\$0

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:

Contribution-Police Pension Fund  
 Contribution-General Pension Fund

**Fund/Account Number:**

621 6950 622  
 621 6950 623

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Fire Pension  
 Finance  
 189 Pension Mgmt. Support

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Contr-Police Pension	\$16,839	\$19,131	\$15,955	\$16,168	\$16,632
Contr-General Pension	\$16,839	\$19,131	\$15,955	\$16,168	\$16,632

**Revenue Description:**

Governmental Revenues:  
State Contribution

**Fund/Account Number:**

622 5354 163

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Police Pension  
Finance  
969 Police Pension Fund

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
State Contribution	\$2,155,329	\$2,155,329	\$2,155,329	\$0	\$0

**Revenue Description:**

Intergovernmental Revenues:  
Employer Contribution

**Fund/Account Number:**

622 5356

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Police Pension  
Finance  
969 Police Pension Fund

**General Information**

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

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Employer Contribution	\$3,374,647	\$4,357,858	\$6,498,015	\$102,518	\$143,482

**REVENUE MANUAL**

**Revenue Description:**

**Fund/Account Number:**

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

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Police Pension  
Finance  
969 Police Pension Fund

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Investments	\$11,061	\$5,845	\$13,124	\$0	\$0
Interest-Others	\$7,424,459	\$5,731,716	\$4,241,625	\$0	\$0
Interest-Negative Cash	(\$31,212)	(\$5,657)	(\$9,034)	\$0	\$0
Realized	(\$5,522,359)	(\$10,123,153)	(\$2,980,940)	\$0	\$0
Unrealized	(\$21,641,313)	(\$13,387,620)	\$34,577,329	\$0	\$0
Dividend Income	\$1,613,404	\$1,609,239	\$1,705,209	\$0	\$0
Misc Gain/Loss Pension	(\$3,239)	\$30,553	\$35,375	\$0	\$0

**Revenue Description:**

Miscellaneous Revenues:  
 Securities Lending Income

**Fund/Account Number:**

622 5711 603

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Police Pension  
 Finance  
 969 Police Pension Fund

**General Information**

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

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

- \* **Method and Frequency:** The value of Securities Lending Income is calculated for each pension plan and at the end of each fiscal year. The income is then divided and journalized between each Police Pension Fund based on its portion of the combined plan investment.

- \* **Comments:** Fund 622 (Police Pension Fund) is the primary Police Pension Fund to which Fund 625 (Police Pension-COLA Benefit Fund), and Fund 619 (Police Pension-Excess Over St 97) combine. Although Securities Lending Income is allocated between all three funds, the table presented below shows the Securities Lending Income.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Securities Lending	\$2,033,373	\$980,938	\$651,336	\$0	\$0

**Revenue Description:**

Intergovernmental Revenues:  
Employer Contribution

**Fund/Account Number:**

623 5356

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

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

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Employer Contribution	\$2,248,994	\$1,793,542	\$2,439,189	\$118,518	\$123,982

**REVENUE MANUAL**

**Revenue Description:**

**Fund/Account Number:**

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

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

General Employee Pension  
Finance  
968 General Employee Pension  
Fund

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Investments	\$226,282	\$472,657	\$237,557	\$0	\$0
Interest-Others	\$6,698,300	\$3,844,966	\$2,629,364	\$0	\$0
Interest-Negative Cash	(\$14,531)	(\$26)	(\$91)	\$0	\$0
Realized	(\$2,203,893)	(\$3,023,061)	(\$1,950,038)	\$0	\$0
Unrealized	(\$8,913,505)	(\$10,220,600)	\$19,111,657	\$0	\$0
Dividend Income	\$564,802	\$874,925	\$1,002,467	\$0	\$0
Misc Gain/Loss Pension	\$1,998	\$22,663	\$35,809	\$0	\$0

**Revenue Description:**

Miscellaneous Revenues:  
 Securities Lending Income

**Fund/Account Number:**

623 5711 603

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

General Pension  
 Finance  
 968 General Employee Pension  
 Fund

**General Information**

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

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Securities Lending	\$1,974,780	\$465,053	\$318,850	\$0	\$0

**Revenue Description:**

Intergovernmental Revenues:  
 Employee Contribution  
 Employee Pension Buybacks

**Fund/Account Number:**

624 5358 115  
 624 5358 131

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

General Employee Pension  
 Contribution  
 Finance  
 980 General Employee  
 Pension Contribution

**General Information**

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Employee Pension	\$18,608	\$8,929	\$1,297	\$0	\$0

**Revenue Description:**

Miscellaneous Revenues:  
 Securities Lending Income

**Fund/Account Number:**

624 5711 603

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

General Employee Pension Cont.  
 Finance  
 980 General Employee Pension  
 Contribution

**General Information**

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

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

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Securities Lending	\$553	\$0	\$0	\$0	\$0

**Revenue Description:**

Intergovernmental Revenues:  
Employee Contribution – COLA

**Fund/Account Number:**

625 5358 122

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Police Pension-COLA Benefit  
Finance  
972 Police Pension COLA  
Benefit

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Employee Contrib - COLA	\$1,090,244	\$1,159,674	\$1,251,241	\$0	\$0

**Revenue Description:**

Intergovernmental Revenues:  
Employee Contribution-COLA

**Fund/Account Number:**

627 5358 122

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Employee Contrib - COLA	\$628,992	\$497,679	\$477,393	\$0	\$0

**Revenue Description:**

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

**Fund/Account Number:**

628 5356  
 628 5356 100  
 628 5358 130

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Defined Contribution Fund  
 Finance  
 981 Defined Contribution Plan  
 Fund

**General Information**

- \* **Description:** The General Employee's Defined Contribution (DC) Fund receives employer contributions and general employee contributions for those employees hired before October 1, 1998, electing this option, and for all employees hired after October 1, 1998. These funds are transferred to a third-party administrator who assists the individual with the investment of their DC account. There is no budget for this fund although the general funds expense for employer contribution is budgeted.
- \* **Method and Frequency:** Participants in the DC Plan have three types of contributions that may be made:
  - an irrevocable pre-tax contribution of three percent of pensionable earnings each year; or
  - an annual election of either zero, one, two or three percent (after tax basis); and
  - an election of between one to seven percent, not matched, additional (after tax basis) pensionable earnings which can be changed from time to time in accordance with the Plan to assist employees in accumulating assets for future use.

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Employer Matching	\$957,285	\$1,340,231	\$1,456,459	\$0	\$0

**REVENUE MANUAL**

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**Revenue Description:**

Intergovernmental Revenues:

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

**Fund/Account Number:**

628 5358 150  
 628 5358 160  
 628 5358 170

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Defined Contribution Fund  
 Finance  
 981 Defined Contribution  
 Plan Fund

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Transfer-Empl DB Contrib	\$3,035,949	\$232,991	\$323,900	\$0	\$0
Transfer-Empl DB	\$698,278	\$67,524	\$96,667	\$0	\$0
Transfer-Employer DB	\$20,149,507	\$2,166,860	\$3,241,273	\$0	\$0

**Revenue Description:**

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

**Fund/Account Number:**

628 5358 180  
 628 5358 190

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Defined Contribution Fund  
 Finance  
 981 Defined Contribution Plan  
 Fund

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
DC Earnings & Fee	(\$11,543,609)	(\$6,736,973)	\$10,393,688	\$0	\$0
Roll-Over-DC from	\$189,196	\$203,426	\$114,916	\$0	\$0

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Fees-Cemetery/Interments

**Fund/Account Number:**

631 5575 215

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

General Fund  
General Administration  
154 Greenwood Cemetery

**General Information**

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

\* **Fee Schedule:**

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Fees-Cemetery/Interment	\$0	\$0	\$91,675	\$138,335	\$150,000

**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

631 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Cemetery Trust  
General Administration  
154 Greenwood Cemetery

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Investments	\$57,876	\$42,218	\$43,622	\$25,291	\$22,500

**REVENUE MANUAL**

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**Revenue Description:**

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

**Fund/Account Number:**

631 5713  
 631 5742 110  
 631 5742 120

**Legal Authority:**

City Code Chapter 15, Art. VIII

**Fund/Department/Program:**

Cemetery Trust  
 General Administration  
 154 Greenwood Cemetery

**General Information**

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

\* **Fee Schedule:**

Double vaults	\$850
Land	850

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Cemetery Lots	\$615	\$808	\$2,644	\$720	\$0
Blk 11 & 12 Sales	\$55,690	\$108,385	\$85,666	\$160,650	\$25,000
Vault Sales-Blk 11 & 12	\$56,540	\$107,535	\$71,531	\$160,650	\$32,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Cemetery Lot Sales

**Fund/Account Number:**

631 5742 100

**Legal Authority:**

City Code, Sec. 16.10-16.11

**Fund/Department/Program:**

General Fund  
General Administration  
154 Greenwood Cemetery

**General Information**

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

\* **Fee Schedule:**

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

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Cemetery Lot Sales	\$0	\$0	\$38,535	\$23,900	\$130,000

**REVENUE MANUAL**

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**Revenue Description:**

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

**Fund/Account Number:**

633 5445 490  
 633 5445 500

**Legal Authority:**

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

**Fund/Department/Program:**

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

**General Information**

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

\* **Fee Schedule:**

Evening and weekend (2 hour minimum or 4 hour block, as indicated)

	Per Hour <u>2 hour min.</u>	Non-profit <u>4 hour block</u>	Green Industry Historic <u>Group 4 hr</u>
Camellia Room	\$100	\$450	\$300
Rose Room	50	225	150
Orchid Room	50	225	15
Garden Cottage	55	50	50
	<u>Daily</u>	<u>4 hour block</u>	
Camellia Room	\$750	\$450	
Rose	300	Plus insurance	
Orchid	300		

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

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

Temporary Insurance coverage is available for :

1 to 75 persons	\$30
76 to 175 persons	\$50
176+	\$75

\* **Comments:** Except where noted daily rates are per four hour block minimum.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Facility Use-Non-Tax.	\$2,536	\$10,099	\$23,270	\$6,000	\$25,000
Facility Use- Tax.	\$39,980	\$32,271	\$30,367	\$70,000	\$35,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Admissions-Taxable

**Fund/Account Number:**

633 5445 510

**Legal Authority:**

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

**Fund/Department/Program:**

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

**General Information**

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

Adult	\$5.00
Children (kindergarten-twelfth grade)	1.00
- \* **Method and Frequency:** Fee is charged at admission. Admissions are collected at the Garden House front desk.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Admissions - Taxable	\$109,277	\$101,979	\$109,068	\$140,000	\$120,000

**Revenue Description:**

Charges for Services:  
Weddings-Taxable

**Fund/Account Number:**

633 5445 520

**Legal Authority:**

F.S. 166.201  
Board of Trustees,  
City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

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

\* **Fee Schedule:**

“SMALL” WEDDING

<u>Guests</u>	<u>Fee</u>
Up to 25	\$175.00

“STANDARD OUT-DOOR GARDEN” WEDDING

<u>Guests</u>	<u>Fee (tax included)</u>	<u>Deposit</u>
Under 180 guests	\$750.00	\$375.00

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

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Weddings - Taxable	\$79,100	\$82,421	\$118,857	\$108,000	\$125,000

**Revenue Description:**

Charges for Services:  
Reception-Taxable

**Fund/Account Number:**

633 5445 530

**Legal Authority:**

F.S. 166.201  
Board of Trustees,  
City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Reception-Taxable	\$79,363	\$75,354	\$84,497	\$103,000	\$95,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Special Events-Taxable

**Fund/Account Number:**

633 5445 540

**Legal Authority:**

F.S. 166.201  
Board of Trustees,  
City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

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

\* **Fee Schedule:**

Special Events admission Cost – subject to change

Ghost Stories (tax included)	Adult	\$8.00
	Child / Member	5.00
Fall Moon Stroll	General Admission	18.50
	Member Admission	13.50
Holiday Concert	General Admission	20.00
	Member Admission	15.00
Camellia Show		Free
Plant Sale	Booth donation for-profit	275.00
	Booth donation non-profit	175.00
	Booth donation government only	0
Mother's Day	Moms	Free
	Adults	5.00
	Kids K-12 grade	1.00
Fall Moon Stroll	General Admission	18.50
	Member Admission	13.50
Father's Day	Dads	Free
	Adults	5.00
	Kids K-12 grade	1.00
Valentine Stroll	General Admission	22.50
	Member Admission	17.50

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Special Events-Taxable	\$81,375	\$84,747	\$128,470	\$110,000	\$130,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Education

**Fund/Account Number:**

633 5445 550

**Legal Authority:**

F.S. 166.201  
Board of Trustees,  
City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

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

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

Normal lecture:

Members	\$7.00-10.00
Non-members	12.00-15.00

Fine Arts, Speciality & Craft Workshop Classes	\$20.00-180.00
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Kid's Camp (1 week Monday-Friday):	9:00am -3:00pm or 9:00am - noon
Members	\$70.00
Non-members	80.00

Guided tours (per registered guests)	
K-12	\$2.00
Adult	6.00

Horticulture Therapy Program is free with registration.

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

FY03 5,878 persons on registered tours

FY04 4,739 persons on registered tours (projected based on year to date & pre-sold registration)

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Education	\$39,582	\$37,883	\$35,893	\$45,000	\$40,000

REVENUE MANUAL

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**Revenue Description:**

Charges for Services:  
Resales-Non Taxable  
Resales-Taxable

**Fund/Account Number:**

633 5445 560  
633 5445 570

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Resales - Non-Taxable	\$348	\$128	\$520	\$2,000	\$1,000
Resales - Taxable	\$116,952	\$109,226	\$103,436	\$110,000	\$105,000

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
 Garden Membership  
 Garden Donations

**Fund/Account Number:**

633 5445 620  
 633 5445 630

**Legal Authority:**

F.S. 166.201  
 Board of Trustees,  
 City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

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

\* **Fee Schedule:**

Individual	\$30.00
Family	40.00
Seniors	25.00
Contributing	60.00
Garden Club	75.00
Sustaining	125.00
Orchid	300.00
Rose	1,00.00
Camellia	250.00
Photography	250.00
Organizational	500.00

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Garden Membership	\$105,655	\$103,506	\$116,454	\$150,000	\$125,000
Garden Donations	\$11,185	\$11,472	\$13,133	\$10,000	\$15,000

**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

633 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Interest-Investments	\$50,969	\$4,307	\$1,730	\$6,700	\$3,000

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Other Revenue

**Fund/Account Number:**

633 5760 300

**Legal Authority:**

F.S. 166.201  
City Code, Ch. 2, Art. XX, Sec. 2.152  
City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Other Revenue	\$1,161	(\$185)	\$282	\$1,000	\$1,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Commissions-Catering-Taxable

**Fund/Account Number:**

633 5760 800

**Legal Authority:**

F.S. 166.201  
Board of Trustees,  
City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Catering for events held at the various Garden Facilities, performed by a private firm under contract to the Gardens.
- \* **Fee Schedule:** The Gardens receives ten (10%) percent of the caterer's fee.
- \* **Method and Frequency:** Due from caterer on date of event.
- \* **Comment:** Revenue projections are budgeted under 5760 800, collections are recorded by caterer under numbers 5760 801-881.

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Commissions-Caterers-Tax	\$0	\$0	\$0	\$62,500	\$65,000

**Revenue Description:**

Non-Operating Revenues:  
 Contribution-General Fund

**Fund/Account Number:**

633 6950 100

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>
	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>
Contrib-General Fund	\$1,300,000	\$1,300,000	\$1,311,000	\$1,207,228	\$1,228,958

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Facility Use-Taxable

**Fund/Account Number:**

634 5445 500

**Legal Authority:**

F.S. 166.201  
Board of Trustees,  
City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

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

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

**Revenue Collection History and Current Budget:**

	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Revised 2003/2004	Budget 2004/2005
Facility Use- Tax	\$2,431	\$1,326	\$833	\$4,000	\$4,400

**Revenue Description:**

Charges for Services:  
Admissions-Taxable

**Fund/Account Number:**

634 5445 510

**Legal Authority:**

F.S. 166.201  
Board of Trustees,  
City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

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

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Admissions - Tax	\$10,707	\$13,024	\$12,778	\$15,100	\$16,610

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Education

**Fund/Account Number:**

634 5445 550

**Legal Authority:**

F.S. 166.201  
Board of Trustees,  
City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Education	\$499	\$1,218	\$540	\$2,000	\$2,200

**REVENUE MANUAL**

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**Revenue Description:**

Charges for Services:  
Membership

**Fund/Account Number:**

634 5445 620

**Legal Authority:**

F.S. 166.201  
Board of Trustees,  
City Council must approve fees

**Fund/Department/Program:**

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

**General Information**

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

\* **Fee Schedule:**

Individual	\$35.00
Seniors	15.00
Students	15.00
Family	50.00

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Membership	\$2,845	\$3,147	\$3,799	\$4,000	\$4,400

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Contributions and Donations – Other

**Fund/Account Number:**

634 5745 100

**Legal Authority:**

City Charter Section 2.70(1)

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<b>Actual 2000/2001</b>	<b>Actual 2001/2002</b>	<b>Actual 2002/2003</b>	<b>Revised 2003/2004</b>	<b>Budget 2004/2005</b>
Contrib. & Donations	\$333	\$896	\$4,322	\$4,000	\$4,400