

REVENUE MANUAL

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**Revenue Description:**

Non-Operating Revenues:  
Contribution-General Fund

**Fund/Account Number:**

634 6950 100

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Contribution from the General Fund which provides supplemental funds for operating and administrative expenses of Mennello Museum of American Folk Art.
- \* **Fee Schedule:** The General Fund contribution funds the difference between Mennello Museum of American Folk Art revenues and operating and administrative expenses.
- \* **Method and Frequency:** Contributions are made in equal quarterly allotments.

**Revenue Collection History and Current Budget:**

	<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	\$222,000	\$471,220	\$487,340	\$490,279	\$464,179

**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

640 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Community Redevelopment Agcy  
Economic Development  
960 Non-departmental-CRA

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds, which comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** 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	\$172,428	\$132,129	\$130,088	\$91,089	\$121,538
Interest-Sweeps Pooled	\$2,588	\$3,986	\$812	\$0	\$0
Interest-Negative Cash	(\$4,044)	(\$8)	\$0	\$0	\$0

**Revenue Description:**

Non-Operating Revenues:

Contribution-General Fund  
 Contribution-Storm Water Utility  
 Contribution-DDB  
 Contribution- CRA Trust Fund

**Fund/Account Number:**

640 6950 100  
 640 6950 428  
 640 6950 641  
 640 6950 656

**Legal Authority:**

F.S. 163

**Fund/Department/Program:**

Community Redevelopment Agcy  
 Economic Development  
 960 Non-departmental-CRA

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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	\$0	\$0	\$37,200	\$85,000	\$0
Contrib-Storm Water Util	\$0	\$0	\$6,992	\$160,000	\$0
Contrib-DDB	\$0	\$0	\$12,000	\$0	\$0
Contrib-CRA Trust Fund	\$4,522,914	\$3,868,453	\$4,735,274	\$4,725,268	\$5,806,732

**REVENUE MANUAL**

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**Revenue Description:**

Ad Valorem Taxes:  
 Real Property Taxes  
 Less Discount-Real Property  
 Taxes Received-for Prior Years  
 Interest-Delinquent Taxes

**Fund/Account Number:**

641 5111  
 641 5112  
 641 5116  
 641 5119

**Legal Authority:**

F.S. Chap. 163  
 Referendum dated December 1972

**Fund/Department/Program:**

Downtown Development Board  
 Economic Development  
 959 Non-departmental-DDB

**General Information**

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

\* **Fee Schedule:**

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

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

\* **Comments:** A mill is one dollar of tax per \$1,000 of value. Taxable value is assessed value less exemptions. This is the Downtown Development Board's one mill.

**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>
Real Property Taxes	\$1,085,205	\$1,192,066	\$1,242,774	\$1,323,451	\$1,332,835
Less: Discount-Real	(\$38,202)	(\$41,866)	(\$43,677)	(\$66,173)	(\$66,642)
Tax Receive-Pr Years	\$51	(\$1,274)	(\$19)	\$0	\$0
Interest-Delinq Taxes	\$1,682	\$1,747	\$2,026	\$0	\$0

**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

641 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Downtown Development Board  
Economic Development  
959 Non-departmental-DDB

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds, which comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** 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	\$25,125	\$1,776	\$2,969	\$5,000	\$8,700

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
 Invested Interest Distributed-Orange County

**Fund/Account Number:**

641 5711 357

**Legal Authority:**

F.S. 197.383

**Fund/Department/Program:**

Downtown Development Board  
 Economic Development  
 959 Non-departmental-DDB

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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-Invst Dist Orange	\$4,520	\$1,261	\$916	\$0	\$0

**Revenue Description:**

Miscellaneous Revenues:  
 Administrative Services-CRA

**Fund/Account Number:**

641 5741 640

**Legal Authority:**

Approved Through Annual Contract

**Fund/Department/Program:**

Downtown Development Board  
 Economic Development  
 959 Non-departmental-DDB

**General Information**

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

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

**Revenue Collection History and Current Budget:**

	<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>
Admin Services-CRA	\$245,000	\$270,000	\$399,500	\$399,500	\$399,500

**Revenue Description:**

Miscellaneous Revenues:  
Other Revenue

**Fund/Account Number:**

641 5760 300

**Legal Authority:**

F.S. 166.201

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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>
Other Revenue	\$20,841	\$15,662	\$30,047	\$30,000	\$116,000

**Revenue Description:**

Non-Operating Revenues:  
 Contribution-General Fund

**Fund/Account Number:**

641 6950 100

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Downtown Development Board  
 Economic Development  
 959 Non-departmental-DDB

**General Information**

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

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

**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	\$75,000	\$75,000	\$75,000	\$75,000	\$0

**REVENUE MANUAL**

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**Revenue Description:**

Non-Operating Revenues:  
Contribution-CRA

**Fund/Account Number:**

641 6950 640

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Downtown Development Board  
Economic Development  
959 Non-departmental-DDB

**General Information**

\* **Description:** The DDB receives funds from the CRA in support of the DDB marketing program

**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	\$75,000	\$75,000	\$75,000	\$75,000	\$0
Contr-CRA	\$250,000	\$302,550	\$539,900	\$270,000	\$100,000

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**Revenue Description:**

Non-Operating Revenue:  
 Contribution-CRA Debt Service

**Fund/Account Number:**

643 6950 656

**Legal Authority:**

Bond Requirement  
 F.S. 166.111

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** This fund is set up to facilitate debt service payments on money the CRA borrowed from the Internal Loan Fund (fund #544).

**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-CRA Debt Serv	\$1,700,310	\$2,444,323	\$1,972,805	\$2,432,114	\$2,396,604

**Revenue Description:**

**Fund/Account Number:**

Intergovernmental Revenues:

Contribution-Tax Increment-General Fund	656 5120 101
Contribution-Orange County	656 5120 102
Contribution-Tax Increment-DDB	656 5120 103
Contribution-Revenue Bond	656 6950 223
Contribution-Debt Service 1991	656 6950 224
Contribution-Debt Service 1993	656 6950 225

**Legal Authority:**

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

**Fund/Department/Program:**

CRA Trust  
Economic Development  
174 CRA Trust Fund

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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-Tax Incr-Gen.	\$3,987,897	\$4,329,044	\$4,658,303	\$4,699,052	\$5,259,550
Contribution-Orange	\$3,394,505	\$3,927,674	\$4,035,369	\$4,462,786	\$4,771,908
Contrib-Tax Incr-DDB	\$608,390	\$714,440	\$761,512	\$828,056	\$836,970
Contrib-CRA Rev. Bond	\$831,030	\$0	\$0	\$0	\$0
Contrib-CRA Debt 1991	\$12,073	\$0	\$0	\$0	\$0
Contrib-CRA Debt 1993	\$20,398	\$0	\$0	\$0	\$0

**Revenue Description:**

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

**Fund/Account Number:**

657 5120 101  
 657 5120 102

**Legal Authority:**

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

**Fund/Department/Program:**

CRA III Trust  
 Economic Development  
 175 CRA III Trust Fund

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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-Tax Increment	\$271,308	\$389,187	\$501,034	\$1,260,138	\$1,349,970
Contribution-Orange	\$230,937	\$353,103	\$454,580	\$1,143,304	\$1,224,807

**Revenue Description:**

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

**Fund/Account Number:**

658 5120 101  
 658 5120 102

**Legal Authority:**

F.S. Chapter 163

**Fund/Department/Program:**

CRA IV Trust  
 Economic Development  
 176 CRA IV Trust Fund

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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-Tax Increment	\$3,740,599	\$3,767,470	\$3,661,751	\$3,813,770	\$3,825,835
Contribution-Orange	\$3,183,832	\$3,418,167	\$3,322,250	\$3,460,174	\$3,471,121

**REVENUE MANUAL**

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**Revenue Description:**

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

**Fund/Account Number:**

661 5201 100  
 661 5201 101

**Legal Authority:**

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

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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>
Util Tax-Orlando Utilitie	\$17,424,486	\$17,658,540	\$19,938,363	\$17,775,000	\$18,440,514
Util Tax-Florida Power Co	\$71,505	\$111,096	\$233,331	\$0	\$0

**Revenue Description:**

Franchise, Utility & Other Taxes:  
 Utility Tax-Telecommunications  
 Utility Tax-City of St. Cloud  
 Utility Tax-Telephone Companies  
 Utility Tax-Hotels & Motels

**Fund/Account Number:**

661 5200 100  
 661 5201 102  
 661 5201 103  
 661 5203 163

**Legal Authority:**

F.S. 202.19, 202.20, 337.401  
 City Council 6/18/01  
 City Council 5/17/2004

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Revenues from the local implementation of the state Communications Services Tax (CST) simplification law. The CST is authorized by the state and replaces franchise fees that were levied for granting permission to dealers of communications services, including, but not limited to, providers of cable television services to use or occupy roads or rights-of-way within the city for the placement, construction and maintenance of poles, wires and other fixtures used in the provision of communications services.
- \* **Fee Schedule:**  
 On May 17<sup>th</sup> 2004 the City Council raised the rate to 5.22% from 5.0% effective January 1<sup>st</sup>, 2005.  
  
 Services subject to the tax are defined under Section 202.12 Florida Statutes.
- \* **Method and Frequency:** The tax is included in the monthly invoices billed by the service provider. The tax is remitted to the state and then distributed per Section 202.18 Florida Statutes.
- \* **Comments:** The Communications Services Tax (CST) replaces several earlier taxes. Proceeds received from the State CST collections are divided between this fund and the General Fund based on a study of historical collections. The allocation is 83% to the Utility Services Tax Fund and 17% to the General fund. The revenues in this Fund are pledged as backup revenues to the Wastewater Debt Service Fund. Under normal circumstances the backup revenues are not needed to make annual debt payments – so when the lien is lifted – the revenue is transferred to the General Fund.

**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>
Util Tax-Telecom.	\$8,832,468	\$20,897,350	\$16,963,218	\$18,624,172	\$17,634,346
Util Tax-City of St Cloud	\$2,179	\$4,253	\$3,930	\$0	\$0
Util Tax-Telephone	\$4,489,020	\$72,421	\$10	\$0	\$0
Telecom. Tax-Hotels	\$323,495	(\$71,970)	\$0	\$0	\$0

**Revenue Description:**

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

**Fund/Account Number:**

661 5202 100

**Legal Authority:**

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

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** A tax levied on purchases of natural gas services by customers within the City limits.
- \* **Fee Schedule:** A rate of 10 percent of the monthly purchase price is applied for such services. The 10% rate is specified in City Code Chapter 54A pursuant to Florida Statute 161.231(1)(a).
- \* **Method and Frequency:** Natural gas utility taxes are included in the monthly invoices billed by the service provider. They are payable with the monthly bill.
- \* **Comments:** The natural gas service provider is TECO/People's Gas. These taxes are collected by the service provider and must be remitted to Treasury Operations no later than the 20<sup>th</sup> of each month. A one percent monthly interest charge is applied to outstanding balances not to exceed 12 percent per annum.

**Revenue Collection History and Current Budget:**

	<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>
Utility Tax-Natural Gas	\$482,379	\$349,952	\$390,292	\$350,000	\$350,000

**Revenue Description:**

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

**Fund/Account Number:**

661 5202 101

**Legal Authority:**

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

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** A tax levied on purchases of LP gas services by customers within the City limits.
- \* **Fee Schedule:** A rate of 10 percent of the monthly purchase price is applied for such services. The 10% rate is specified in City Code Chapter 54A pursuant to Florida Statute 161.231(1)(a).
- \* **Method and Frequency:** LP gas utility taxes are included in the monthly invoices billed by the service provider. They are payable with the monthly bill.
- \* **Comments:** These taxes are collected by the service provider and must be remitted to Treasury Operations not later than the 20th of each month. A one percent monthly interest charge is applied to outstanding balances not to exceed 12 percent per annum.

**Revenue Collection History and Current Budget:**

	<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>
Utility Tax-LP Gas	\$191,446	\$174,183	\$190,000	\$190,000	\$190,000

**Revenue Description:**

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

**Fund/Account Number:**

661 5204 100

**Legal Authority:**

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

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** A tax levied on purchases of Fuel Oil service by customers within the City limits.
- \* **Fee Schedule:** The Florida Municipal Public Service tax is authorized by Florida Statute 166.231 to be levied by the City (City Code Chapter 54A) at a maximum of 10%, but Florida Statute 166.231(2) also specifically limits the tax on fuel oil to four cents per gallon (or less if the tax imposed at the local level at less than the percentage maximum).
- \* **Method and Frequency:** Fuel Oil utility taxes are included in the monthly invoices billed by the service provider. They are payable with the bill.
- \* **Comments:** These taxes are collected by the service provider and must be remitted to Treasury Operations not later than the 20<sup>th</sup> of each month. A one percent monthly interest charge is applied to outstanding balances not to exceed 12 percent per annum.

**Revenue Collection History and Current Budget:**

	<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>
Utility Tax-Fuel Oil	\$10,229	\$6,744	\$6,954	\$10,000	\$7,000

**Revenue Description:**

Intragovernmental Services:  
Fund Balance Allocation

**Fund/Account Number:**

661 5640 300

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

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

**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

661 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, sec. 2.09

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Interest earned on the investment portfolio of utility services tax.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds that comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** 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	\$861,910	\$802,229	\$737,132	\$550,828	\$332,847

**Revenue Description:**

**Fund/Account Number:**

Fines and Forfeitures:

Vehicle Forfeiture/Settlement  
Cash Forfeiture/Settlement

672 5512 100  
672 5512 300

**Legal Authority:**

F.S. 932.701

**Fund/Department/Program:**

Contraband Forfeiture Trust  
Police  
696 Special Law Enforcement  
Trust

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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 Forfeiture Settle.	\$48,821	\$20,709	\$48,221	\$0	\$0
Cash	\$141,079	\$81,005	\$69,537	\$0	\$0

**Revenue Description:**

Intragovernmental Services:  
Fund Balance Allocation

**Fund/Account Number:**

672 5640 300

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Contraband Forfeiture Trust  
Police  
696 Special-Law Enforcement  
Trust

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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>
Fund Balance Allocation	\$0	\$0	\$0	\$172,857	\$157,599

**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

672 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

Contraband Forfeiture Trust  
Police  
696 Special-Law Enforcement  
Trust

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** The timing on interest payments varies according to maturity schedules of the investment securities. Monthly interest allocations are made to the various funds, which comprise the City portfolio based on their percentage of the portfolio.
- \* **Special Requirements:** 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	\$30,303	\$17,370	\$13,911	\$7,893	\$7,893

**Revenue Description:**

Fines and Forfeitures:  
Federal Asset Sharing-Treasury

**Fund/Account Number:**

674 5512 200

**Legal Authority:**

21 USC 853 Criminal  
21 USC 881 Civil

**Fund/Department/Program:**

Federal Forfeiture Sharing  
Police  
698 Federal Forfeiture Sharing-  
Treasury

**General Information**

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

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

**Revenue Collection History and Current Budget:**

	<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>
Federal Asset Sharing	\$16,573	\$9,917	\$12,312	\$0	\$0

**Revenue Description:**

Intragovernmental Services:  
Fund Balance Allocation

**Fund/Account Number:**

674 5640 300

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

Federal Forfeiture Sharing  
Police  
698 Federal Forfeiture Sharing-  
Treasury

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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>
Fund Balance Allocation	\$0	\$0	\$0	\$1,229,093	\$0

## REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Interest-Investments

**Fund/Account Number:**

809 5711 350

**Legal Authority:**

F.S. 166.261  
City Code, Sec. 2.09

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Interest earned on the investment portfolio of pooled City funds.
- \* **Fee Schedule:** Interest varies with current market rates.
- \* **Method and Frequency:** Interest is recorded monthly.
- \* **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	\$132,576	\$60,057	\$55,249	\$0	\$0
Interest-Investments	\$2,564	\$1,331	\$6,965	\$1,594	\$0
Interest-Negative Cash	\$444	(\$1,970)	\$0	\$0	\$0

**Revenue Description:**

Miscellaneous Revenues:  
Sponsorships

**Fund/Account Number:**

809 5745 400

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Contributions from citizens, civic and professional organizations, businesses and other interested groups in support of City's After-School All Stars (formerly Inner-City Games) program.
- \* **Fee Schedule:** Varies depending on the amount committed by sponsors.
- \* **Method and Frequency:** No set schedule. Monies are recorded when received.
- \* **Comment:** In 2003, Inner-City Games Foundation changed its name to After-School All Stars.

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

**Revenue Description:**

Miscellaneous Revenues:  
 Nat'l Inner-City Games

**Fund/Account Number:**

809 5745 500

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Grant provided by the After-School All Stars foundation to provide opportunities for the City of Orlando Inner-City youth to participate in sports, educational, cultural and community enrichment programs; to build confidence and self-esteem; to encourage youth to say “no” to gangs, drugs and violence and “yes” to hope, learning and life.
- \* **Fee Schedule:** Grant covers the following Inner-City programs:
  - Summer program Memorial Middle School
  - Summer program Jackson Middle School
  - Wellness and Fitness program
  - Computer software for after-school computer lab
  - After-school program at Jackson Middle School
  - After-school program at Memorial Middle School
  - After-school program at Howard Middle School
  - After-school program at Catalina Middle School
  - Transportation expense for Annual Celebration
- \* **Method and Frequency:** Awarding of grants varies due to the time of application.
- \* **Comment:** In 2003, Inner-City Games Foundation changed its name to After-School All Stars.

**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>
Nat'l Inner-City Games	\$45,676	\$121,200	\$100,000	\$200,000	\$185,000

**REVENUE MANUAL**

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**Revenue Description:**

Miscellaneous Revenues:  
Hummer Event

**Fund/Account Number:**

809 5745 550

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Funds raised from auction of donated vehicle(s) are used to support After-School All Stars program.
- \* **Fee Schedule:** Proceeds from event. The program expects to receive the donation of a Hummer vehicle.
- \* **Method and Frequency:** Donations collected annually.
- \* **Comment:** In 2003, Inner-City Games Foundation changed its name to After-School All Stars.

**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>
Hummer Event	\$0	\$0	\$0	\$0	\$43,889

**Revenue Description:**

Miscellaneous Revenues:  
Fees-Health South Golf

**Fund/Account Number:**

809 5760 041

**Legal Authority:**

Approved through Annual Budget

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Donation from Health South Corporation in conjunction with the After-School All Stars (formerly Inner-City Games) Annual Celebration.
- \* **Fee Schedule:** Lump sum amount of \$15,000.
- \* **Method and Frequency:** Donation collected annually.
- \* **Comment:** In 2003, Inner-City Games Foundation changed its name to After-School All Stars.

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

REVENUE MANUAL

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**Revenue Description:**

Miscellaneous Revenues:  
Other Revenue

**Fund/Account Number:**

809 5760 300

**Legal Authority:**

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

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Other fees, charges or revenues not accounted for in a separate revenue account.
- \* **Fee Schedule:** Varies depending on the reason for the charge.
- \* **Comment:** In 2003, Inner-City Games Foundation changed its name to After-School All Stars.

**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	\$32,739	\$2,025	\$28,000	\$27,784	\$0

**Revenue Description:**

Non-Operating Revenues:  
 Contribution-General Fund

**Fund/Account Number:**

809 6950 100

**Legal Authority:**

F.S. 166.261  
 City Code, Sec. 2.09

**Fund/Department/Program:**

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

**General Information**

- \* **Description:** Contribution from the General Fund provides funds for salary and benefit expenses of the After-School All Stars (formerly Inner-City Games).
- \* **Fee Schedule:** The General Fund contribution supplements revenue received from the National Inner-City Games foundation, fund-raisers and sponsorships.
- \* **Method and Frequency:** Contributions are made in equal quarterly allotments.
- \* **Comment:** In 2003, Inner-City Games Foundation changed its name to After-School All Stars.

**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	\$20,000	\$70,840	\$71,000	\$71,000	\$105,000

**Revenue Description:**

Fines and Forfeitures:  
Code Enforcement Board Lien Assessment

**Fund/Account Number:**

822 5540 700

**Legal Authority:**

City Code Chapter 5, Section 5.01

**Fund/Department/Program:**

CEB Lien Assessment  
Economic Development  
982 CEB Lien Assessments

**General Information**

- \* **Description:** The Code Enforcement Board (CEB) shall have the jurisdiction to hear and decide alleged violations of all City Codes and Ordinances.
- \* **Fee Schedule:**
  - First violation:  
Not to exceed \$1,000 amount for each day past date set by Code Enforcement Board.
  - Second and repeat violations:  
Repeat violator penalty shall not to exceed \$5,000 per day for each day past date of notice.
  - If the Code Enforcement Board finds the violation to be irreparable or irreversible in nature, it may impose a fine not to exceed \$15,000 per violation.
- \* **Method and Frequency:** Penalty due upon compliance.

**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>
CEB Lien Assessment	\$341,007	\$384,200	\$104,975	\$111,005	\$110,000

**Revenue Description:**

Intergovernmental Revenue  
Emergency Telephone Fee

**Fund/Account Number:**

912 5354 350

**Legal Authority:**

County Ordinance/Interlocal Agreement 95/97

**Fund/Department/Program:**

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

**General Information**

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

**Revenue Collection History and Current Budget:**

	<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>
911 Emergency	\$469,277	\$525,588	\$376,073	\$415,920	\$390,404