

Budget Overview

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Mission Statement:

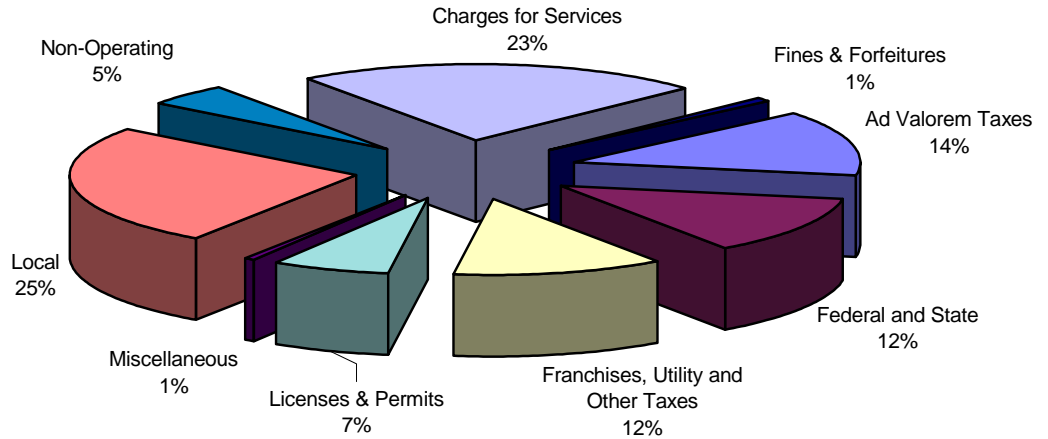
Serving Orlando with innovation, responsiveness, knowledge, courtesy and professionalism.

Department Identifier:

- Executive Offices
- Economic Development
- Families, Parks & Recreation
- Finance
- Fire
- General Administration
- Housing
- Mgmt., Budget & Accounting
- Police
- Public Works

Budget Overview

**Adopted Budget
Revenue Summary by Source
FY 2004/2005**



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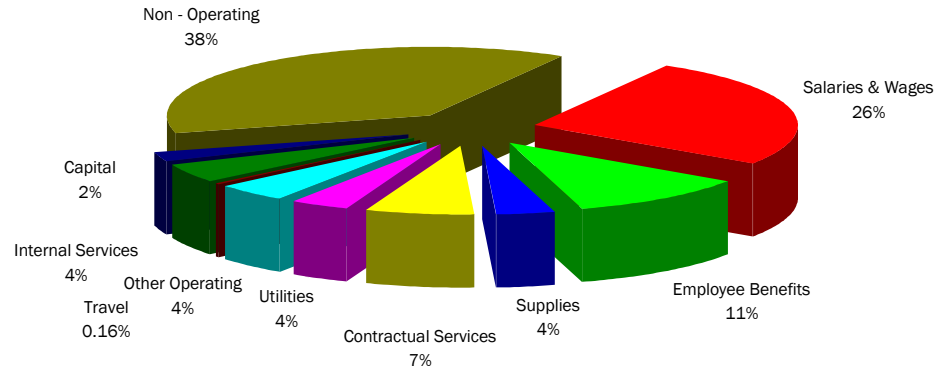
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Revenue Source	Adopted Budget FY 2004/2005	% of Total
Local	\$ 155,810,459	25.80%
Charges for Services	136,982,318	22.67%
Ad Valorem Taxes	83,984,906	13.90%
Federal and State	75,544,605	12.50%
Franchises, Utility and Other Taxes	72,542,896	12.01%
Licenses & Permits	39,962,584	6.61%
Non-Operating	29,401,640	4.87%
Fines & Forfeitures	5,582,250	0.92%
Miscellaneous	4,328,121	0.72%
Total	\$ 604,139,779	100.00%

Budget Overview

**Adopted Budget
Appropriation Summary by Object Code
FY 2004/2005**



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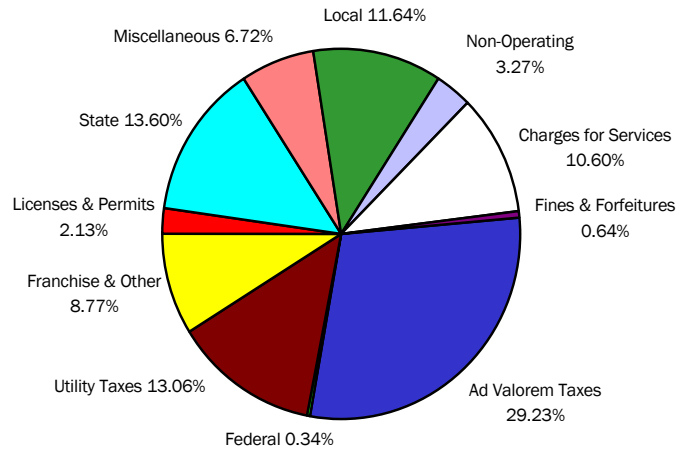
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Appropriation Source	Adopted Budget FY 2004/2005	% of Total
Non - Operating	\$ 227,383,703	37.64%
Salaries & Wages	157,156,725	26.01%
Employee Benefits	68,589,362	11.35%
Contractual Services	39,069,567	6.47%
Other Operating	26,801,804	4.44%
Internal Services	26,641,080	4.41%
Utilities	22,792,794	3.77%
Supplies	21,589,779	3.57%
Capital	13,171,040	2.18%
Travel	943,925	0.16%
Total	\$ 604,139,779	100.00%

Budget Overview

**GENERAL FUND REVENUES BY SOURCE
FY 2004/2005**



Mission Statement:

Serving Orlando with innovation, responsiveness, knowledge, courtesy and professionalism.

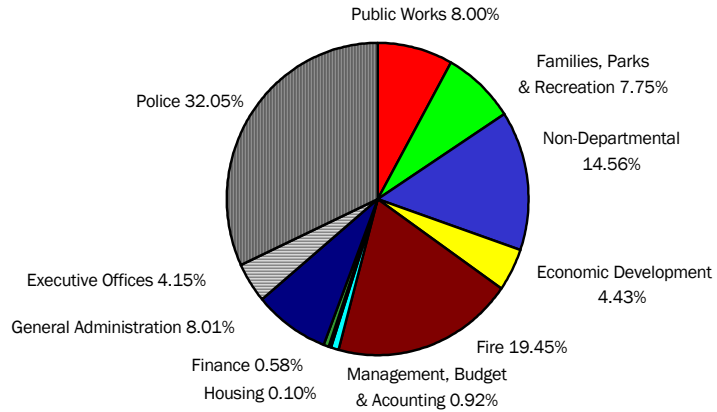
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Source of General Revenue	Adopted Budget FY 2004/2005	% of Total
Ad Valorem Taxes	\$ 82,718,713	29.23%
State	38,478,588	13.60%
Utility Taxes	36,954,707	13.06%
Local	32,944,000	11.64%
Charges for Services	29,993,739	10.60%
Franchise & Other	24,830,234	8.77%
Miscellaneous	19,005,012	6.72%
Non-Operating	9,267,385	3.27%
Licenses & Permits	6,026,000	2.13%
Fines & Forfeitures	1,825,000	0.64%
Federal	965,241	0.34%
Total	\$ 283,008,619	100.00%

Budget Overview

**GENERAL FUND USES BY DEPARTMENT
FY 2004/2005**



Mission Statement:

Serving Orlando with innovation, responsiveness, knowledge, courtesy and professionalism.



Department Identifier:

- Executive Offices
- Economic Development
- Families, Parks & Recreation
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Department	Adopted Budget FY 2004/2005	% of Total
Police	\$ 90,728,600	32.05%
Fire	55,047,932	19.45%
Non-Departmental	41,195,915	14.56%
General Administration	22,655,664	8.01%
Public Works	22,645,624	8.00%
Families, Parks & Recreation	21,926,545	7.75%
Economic Development	12,528,443	4.43%
Executive Offices	11,757,336	4.15%
Mgmt., Budget & Accounting	2,609,258	0.92%
Finance	1,640,986	0.58%
Housing	272,316	0.10%
Total	\$ 283,008,619	100.00%

Budget Overview



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FUND SUMMARY		
PURPOSE	GOVERNMENTAL FUNDS	PRINCIPAL REVENUES
General Fund		
The General Fund is used to account for all financial resources except those required to be accounted for in another fund.		Ad Valorem taxes, licenses and permits, utility taxes, state taxes and contributions such as revenue sharing and service charges.
Special Revenue Funds		
The Law Enforcement Training Fund provides training funds for sworn police officers.		Fines collected by the County Court.
The Community Development Block Grant Fund represents housing rehabilitation and community development in low and moderate income neighborhoods.		Community Development Block Grant funds received from Housing and Urban Development (HUD).
The Local Housing Assistance Trust also known as the State Housing Initiatives Partnership Fund (SHIP) provides funds as an incentive to create partnerships that produce and preserve affordable housing.		State of Florida Grant under the State Housing Initiatives Partnership Fund.
The HOME Investment Partnership Fund expands the supply of affordable housing for low and very low income families with emphasis on rental housing.		HOME Investment Partnership Program Grant funds received from HUD.
The HOPWA Fund (Housing Opportunities for Persons with AIDS) provides funding for short-term rental, mortgage and utility assistance, along with support services for persons with AIDS.		HOPWA Grant funds received from HUD.
The HUD/Homeless Grant Fund provides funds for the provision of support services and operating expenses for emergency shelters and activities for the homeless population.		Emergency Shelter Grant funds received from HUD.
The Transportation Impact Fee Funds provide capital projects in respective collection districts (N, SE, SW and I-4/Republic Drive).		Impact fees collected from new development related to impact on the transportation system.
The Utility Services Tax Fund is for receipt of utilities services taxes and subsequent contribution to the General Fund.		Taxes paid on electricity, natural gas, LP gas, water and telecommunications.
The OCPS – Crossing Guard Fund (Orange County Public School Crossing Guard Fund) provides funding for the agreement between the City and the Orange County Sheriff for the School Crossing Guard Program for schools within the City limits.		Parking fine surcharge.
The Transportation Grant Fund is for the operation of the two parking garage facilities at the Centroplex constructed using grant funding.		Parking fees.

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FUND SUMMARY

PURPOSE

The **Gas Tax Fund** is for receipt of State gas tax revenues and disbursement for transportation improvements.

The **Community Redevelopment Agency Fund** reflects the activity within the Downtown District.

The **CEB Lien Assessment Fund** represents Code Enforcement Board liens placed on property primarily used for housing rehabilitation.

The **H.P. Leu Gardens Fund** accounts for garden operations.

The **Mennello Museum Fund** accounts for the operations of the Mennello Museum of American Folk Art.

The **Dubsdread Golf Course Fund** accounts for the operations of the golf course. A private contractor manages the course.

The **Contraband Forfeiture Trust Fund** is used to provide law enforcement activities.

The **Cemetery Trust Fund** accounts for Greenwood Cemetery operations.

The **CRA Trust Funds** for debt service and operating obligations for the City's four Community Redevelopment Areas (CRA's). The **CRA Revenue Bonds Funds** are used for principal and interest payments on bonds used to fund capital improvements in the redevelopment areas.

The **After School All Stars Fund** provides opportunities for Inner city youth to participate in sports, educational, cultural and community enrichment programs.

The **911 Emergency Phone System Fund** provides funding to offset some expenses of Police and Fire emergency communications.

The **Special Assessments Fund** is for the receipt of payments from citizens/developers for specially approved items such as special street lighting, streetscape, etc.

Capital Project Fund

The **Capital Improvement Project Fund** for capital projects not accounted for elsewhere.

PRINCIPAL REVENUES

Gas Tax is six cents per gallon of gasoline sold. The City will receive 20.27 percent of the revenues collected in Orange County in FY 2004/2005.

Tax increment financing.

Fines assessed for non-compliance with City codes and ordinances.

Contribution from the General Fund and charges for services.

Contribution from the General Fund and charges for services.

Fees.

Receipts of money or property confiscated during illegal activities.

Proceeds from trust fund.

Tax increment financing collected in the four districts.

Contribution from the National Foundation, fund raising activities, contribution from the General Fund.

9-1-1 fee imposed on telephone bills.

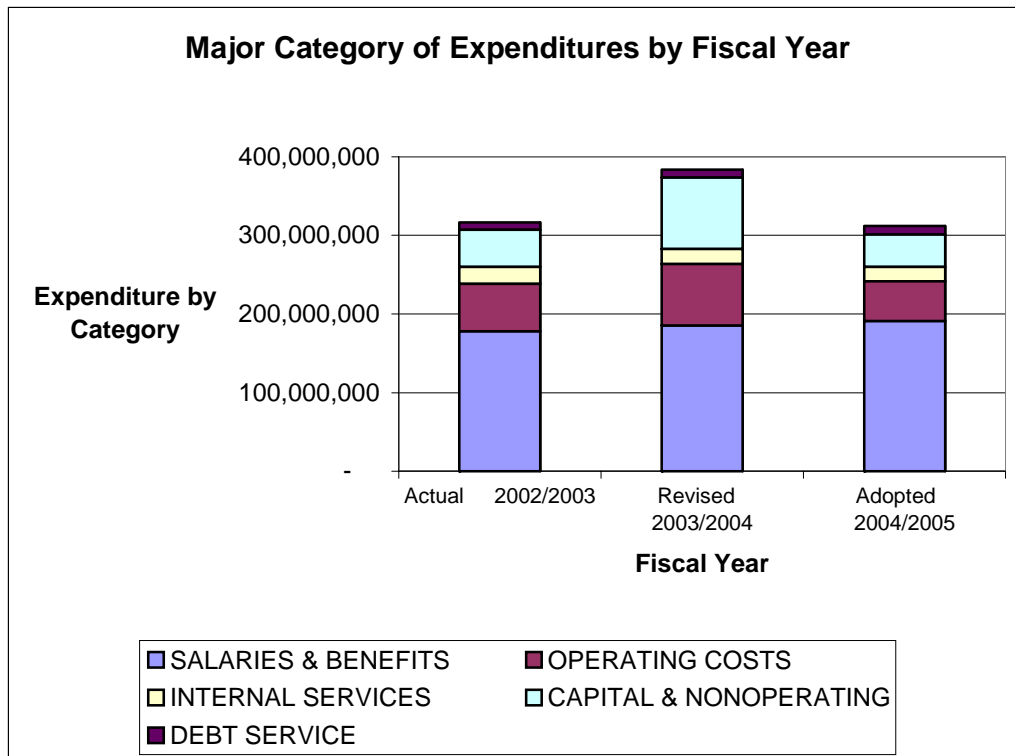
Assessment payments.

Capital grants, operating transfers from other funds, property tax.

Budget Overview

MAJOR CATEGORIES OF EXPENDITURE BY FUND SOURCE

Governmental Funds	2002/03 Actual Expenditures	2003/04 Revised Budget	2004/05 Adopted Budget	Change Adopted to Revised	% Change Adopted to Revised
By Major Category					
SALARIES & BENEFITS	\$ 178,125,538	\$ 185,279,939	\$ 190,993,519	\$ 5,713,580	3.08%
OPERATING COSTS	60,042,952	78,099,234	50,546,295	(27,552,939)	(35.28%)
INTERNAL SERVICES	21,767,731	19,373,513	18,439,811	(933,702)	(4.82%)
CAPITAL & NONOPERATING	47,200,239	90,724,166	40,897,660	(49,826,506)	(54.92%)
DEBT SERVICE	9,336,620	10,066,744	10,993,752	927,008	9.21%
TOTAL	\$316,473,081	\$ 383,543,596	\$311,871,037	\$ (71,672,559)	(18.69%)



Budget Overview



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Department Identifier:

Executive Offices
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Families, Parks & Recreation
Finance
Fire
General Administration
Housing
Mgmt., Budget & Accounting
Police
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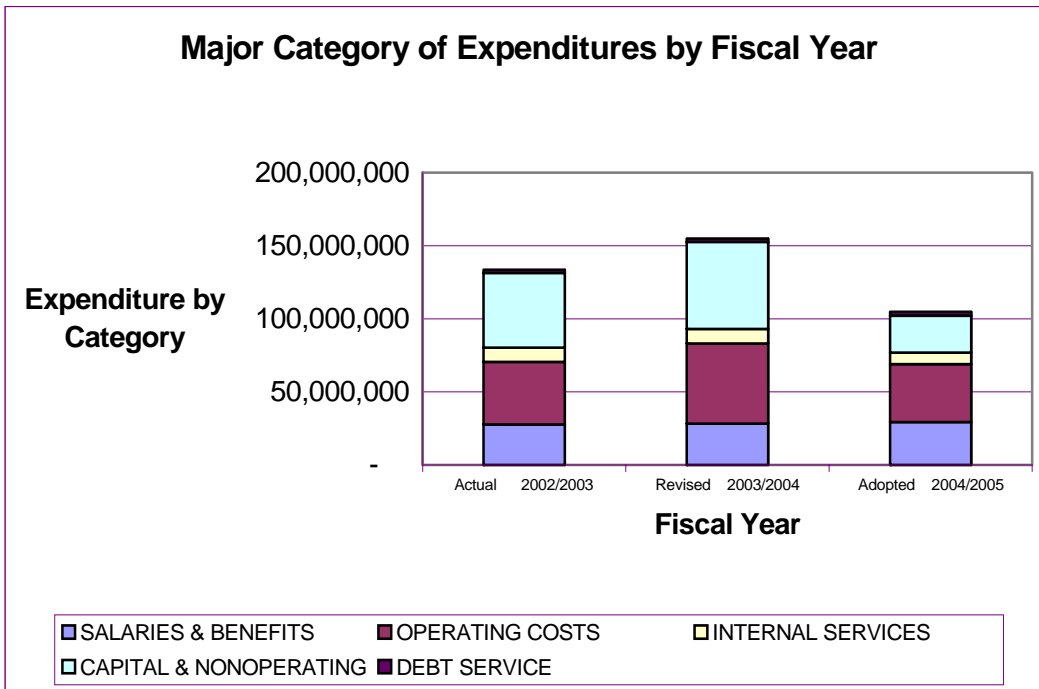
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FUND SUMMARY	
PURPOSE	PRINCIPAL REVENUES
Enterprise Funds	
<p>The Parking System Fund is for operation of the City's on-street, off-street and parking garage facilities including enforcement. The Parking Facility Revenue Bond is a part of the City's debt service. The CNL R&R Fund accounts for the City contribution to the repair and rehabilitation fund established for the shared garage located behind City Hall. Contribution is per the agreement with CNL.</p>	<p>Parking fees for the Parking System fund. The CNL R&R Fund comes from a contribution from the General Fund.</p>
<p>The Centroplex Fund and Arena Concessionaire Fund is for the operation of the Expo Centre, Performing Arts Centre and TD Waterhouse Arena.</p>	<p>Charges for the use of the facilities, including ticket sales, service charges and a portion of concessionaire sales.</p>
<p>The Center for Arts and Education Fund provides for the revenues and expenditures associated with property owned by the City that may be utilized in the future for facility construction.</p>	<p>Lease income and contribution from the General Fund.</p>
<p>The Solid Waste Fund is for collection and disposal of commercial and residential garbage which is disposed of at a County landfill.</p>	<p>Service charges.</p>
<p>The Stormwater Utility Fund is for the operation and maintenance of the storm drainage system; enhancement of water quality, plans review and inspection of private drainage facilities.</p>	<p>Utility fees.</p>
<p>The Wastewater Revenue Fund is for operation of wastewater collection and treatment plants including construction. There are a number of debt service accounts associated with Wastewater:</p> <p>Wastewater Construction Fund is used to account for capacity charges assessed for the use of services and facilities of the municipal sanitary sewer system. The Wastewater R&R Fund provides for the repair/ replacement of wastewater infrastructure and equipment and the Wastewater Impact Fee Reserve Fund is used to account for the sewerage benefit fee (impact fee) charged for those requesting capacity in the City sewer system.</p>	<p>Wastewater System user fees.</p> <p>Debt service is funded through: Impact fees, capacity charges (service charges), and in the case of the Wastewater R&R from a contribution from the Wastewater Revenue Fund</p>

Budget Overview

MAJOR CATEGORIES OF EXPENDITURE BY FUND SOURCE

Proprietary Funds Enterprise Funds	2002/03 Actual Expenditures	2003/04 Revised Budget	2004/05 Adopted Budget	Change Adopted to Revised	% Change Adopted to Revised
By Major Category					
SALARIES & BENEFITS	\$ 27,818,206	\$ 28,218,715	\$ 29,393,122	\$ 1,174,407	4.16%
OPERATING COSTS	42,729,161	54,915,484	39,608,614	(15,306,870)	(27.87%)
INTERNAL SERVICES	9,692,244	9,995,527	7,723,509	(2,272,018)	(22.73%)
CAPITAL & NONOPERATING	51,108,110	59,256,937	25,347,047	(33,909,890)	(57.23%)
DEBT SERVICE	2,191,852	2,647,337	2,705,256	57,919	2.19%
TOTAL	\$133,539,573	\$ 155,034,000	\$104,777,548	\$ (50,256,452)	(32.42%)



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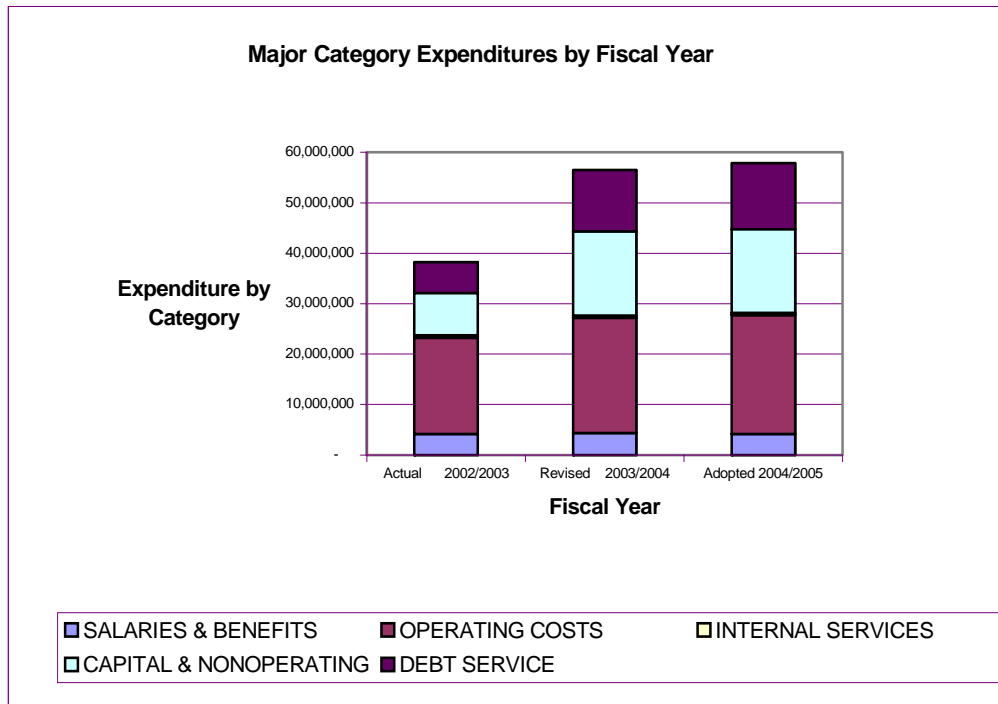
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PURPOSE	FUND SUMMARY	PRINCIPAL REVENUES
<u>Internal Service Funds</u>		
The Fleet Management Fund operates and maintains all City owned vehicles. The Fleet Replacement Fund provides for the replacement of all City owned vehicles and related equipment.		Fees assessed to other funds.
The Risk Management Fund oversees the administration of insurance for worker's compensation, auto liability, property and contents and general liability.		Fees assessed to other funds.
The Supplemental City Staff Fund , also known as the Rapid Assistance Program, is comprised of employees that will be used to supplement existing City staff when and where needed.		Fees assessed to other funds.
The Pension Participant Services Fund assists current and former employees with their deferred compensation and defined contribution pension programs.		Sponsor rebate from ICMA.
The Long Term Disability Fund oversees the administration of payments for those employees qualifying for long-term disability.		Fees assessed to other funds.
The Internal Loan Fund redistributes loans received from the Sunshine State Governmental Financing Commission and bond proceeds to other funds to finance Capital Projects.		Loans from the Sunshine State Governmental Financing Commission and other bond issues.

Budget Overview

MAJOR CATEGORIES OF EXPENDITURE BY FUND SOURCE

Proprietary Funds Internal Service Funds	2002/03 Actual Expenditures	2003/04 Revised Budget	2004/05 Adopted Budget	Change Adopted to Revised	% Change Adopted to Revised
By Major Category					
SALARIES & BENEFITS	\$ 4,183,185	\$ 4,349,253	\$ 4,139,042	\$ (210,211)	(4.83%)
OPERATING COSTS	19,058,436	22,818,368	23,593,922	775,554	3.40%
INTERNAL SERVICES	472,820	495,182	430,750	(64,432)	(13.01%)
CAPITAL & NONOPERATING	8,348,282	16,616,374	16,563,672	(52,702)	(0.32%)
DEBT SERVICE	6,140,760	12,238,543	13,128,011	889,468	7.27%
TOTAL	\$ 38,203,482	\$ 56,517,720	\$ 57,855,397	\$ 1,337,677	2.37%



Budget Overview

FUND SUMMARY

PURPOSE

PRINCIPAL REVENUES

Component Unit

The **Downtown Development Board Fund** promotes development and redevelopment in the downtown area.

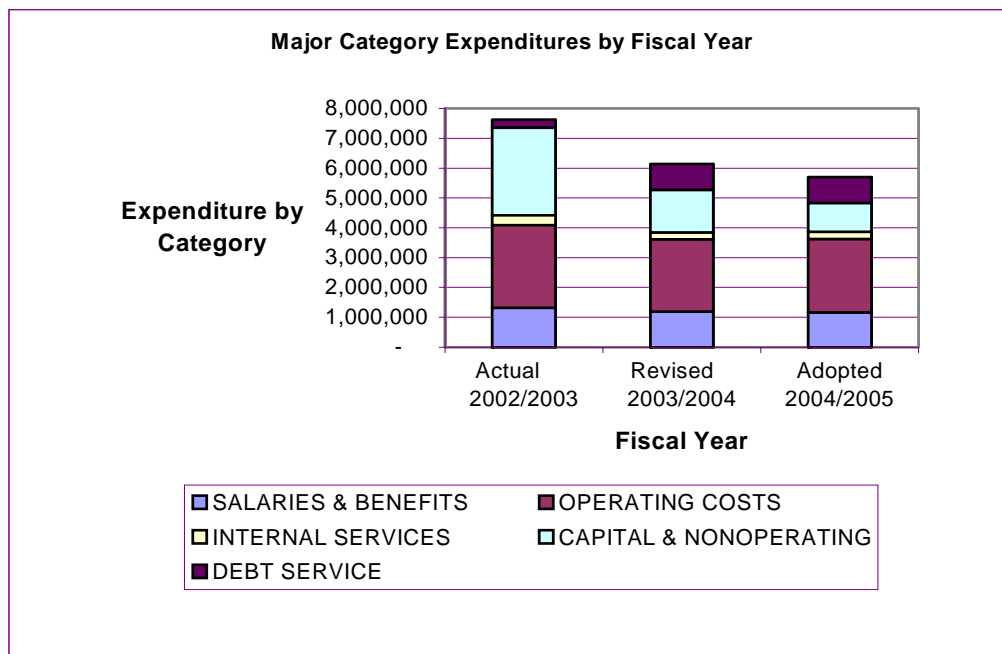
One mill tax levy collected within the established downtown area.

The **Civic Facilities Authority Fund** and **Sports Complex Concessions** operates the Florida Citrus Bowl and Tinker Field Sports complex. Debt Service for the Civic facility is provided with the **Sports Complex Facility Revenue Fund, the Civic Facilities Authority Sinking Fund and the 1976 Guar. Entitlement Sinking Fund.**

Orange County contribution, charges for use of the facilities, including a portion of concession sales.

MAJOR CATEGORIES OF EXPENDITURE BY FUND SOURCE

Component Unit	2002/03	2003/04	2004/05	Change	% Change
	Actual	Revised	Adopted	Adopted	Adopted
	Expenditures	Budget	Budget	to Revised	to Revised
By Major Category					
SALARIES & BENEFITS	\$ 1,324,524	\$ 1,187,705	\$ 1,170,611	\$ (17,094)	(1.44%)
OPERATING COSTS	2,766,033	2,429,093	2,460,115	31,022	1.28%
INTERNAL SERVICES	323,896	223,610	235,860	12,250	5.48%
CAPITAL & NONOPERATING	2,942,242	1,428,744	956,041	(472,703)	(33.09%)
DEBT SERVICE	273,659	875,127	872,816	(2,311)	(0.26%)
TOTAL	\$ 7,630,354	\$ 6,144,279	\$ 5,695,443	\$ (448,836)	(7.30%)



Budget Overview

FUND SUMMARY

PURPOSE

PRINCIPAL REVENUES

FIDUCIARY FUNDS

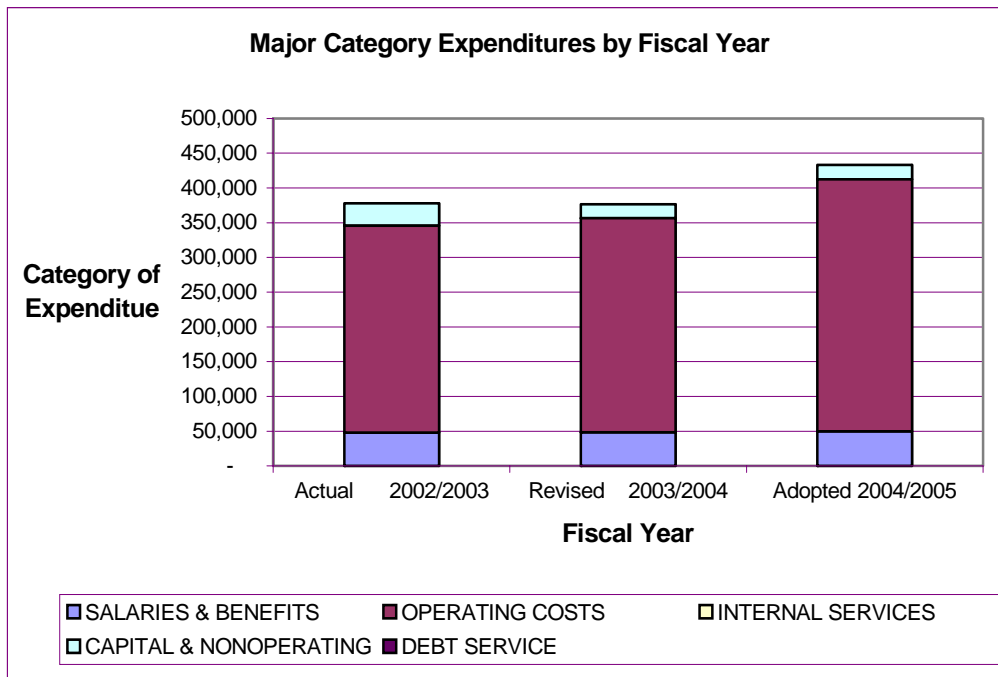
Pension Trust Funds

The **Fire, Police and General Employees Pension Funds** account for retirement benefits and related administrative expenditures.

Transfers from other funds.

MAJOR CATEGORIES OF EXPENDITURE BY FUND SOURCE

Fiduciary Funds	2002/03	2003/04	2004/05	Change	% Change
Pension	Actual	Revised	Adopted	Adopted	Adopted
	Expenditures	Budget	Budget	to Revised	to Revised
By Major Category					
SALARIES & BENEFITS	\$ 47,775	\$ 48,392	\$ 49,793	\$ 1,401	2.90%
OPERATING COSTS	297,875	307,935	362,435	54,500	17.70%
INTERNAL SERVICES	87	111	150	39	35.14%
CAPITAL & NONOPERATING	31,909	20,000	20,952	952	4.76%
DEBT SERVICE				-	
TOTAL	\$ 377,646	\$ 376,438	\$ 433,330	\$ 56,892	15.11%



Budget Overview

Fund Revenue Comparison By Fiscal Year

	FY 2002/2003 Actual Revenues	FY 2003/2004 Revised Budget	FY 2004/2005 Adopted Budget
General Fund	\$ 259,455,544	\$ 264,684,277	\$ 283,008,619
SPECIAL REVENUE			
Law Enforcement Training Fund	282,427	501,625	259,200
Community Development Block Grant	4,082,458	5,521,725	2,657,000
Local Housing Assistance Trust Fund	397,638	1,487,142	1,487,142
HOME Investment Partnership Fund	2,308,753	2,959,362	2,147,564
HOPWA Grant Fund	2,086,142	6,098,761	3,190,000
HUD Homeless Grant Fund	133,161	90,798	99,167
Transportation Impact Fee Funds	5,969,704	7,511,029	1,392,129
Utility Services Tax Fund	38,462,398	42,500,000	36,954,707
OCPs - Crossing Guard Fund	391,288	455,000	379,500
Transportation Grant Fund	1,967,460	1,915,597	1,927,490
Gas Tax Fund	18,324,139	26,012,835	8,866,383
Community Redevelopment Agency Fund	6,490,598	10,938,763	6,003,270
CEB Lien Assessment Fund	140,799	445,946	254,831
Harry P. Leu Gardens Trust Fund	2,190,020	2,398,467	2,117,808
Mennello Museum Fund	522,954	555,901	525,889
Dubsdread Golf Course		1,228,175	1,346,739
Contraband Forfeiture Trust Funds	133,669	215,464	165,492
Cemetery Trust Fund	333,698	536,925	537,587
CRA Trust Funds	17,428,736	20,640,343	21,034,248
After School All Stars	600,734	348,368	353,899
911 Emergency Telephone System	389,590	425,349	390,404
Special Assessments Fund	631,309	1,778,534	521,350
Capital Improvement Fund	16,399,310	34,687,859	6,820,000
DEBT SERVICE			
CRA Debt Service-Republic Drive	3,040,326	3,321,244	3,318,444
CRA Debt Service-Conroy Road	1,610,690	2,416,037	2,280,690
CRA Debt Service Refunding	1,139,574	12,732,033	2,765,092
Parking Facility Revenue Bonds Fund		1,321,224	3,488,460
Wastewater Revenue Bond Funds	10,018,845	11,733,714	15,565,953
CRA Debt Service - Internal Loan Fund	2,046,085	2,432,114	2,396,604
ENTERPRISE			
Parking System Revenue Fund	10,625,765	11,317,847	10,364,441
CNL R&R	78,492	30,000	30,000
Orlando Centroplex Fund	12,365,154	12,234,316	12,009,425
Arena Concessionaire Fund	7,698,542	8,544,892	6,209,820
Sports Complex Concession Fund	2,092,262	1,438,650	1,396,635
Center for Arts & Education	156,294	172,777	175,000
Solid Waste Fund	16,370,761	18,246,814	20,168,081
Stormwater Utility Fund	17,250,612	22,467,270	14,548,240
Wastewater Revenue Fund	37,005,127	38,488,495	42,438,129
Wastewater Impact Fee Reserve Fund	9,670,402	25,887,086	11,191,920
Wastewater Construction Funds	34,291,400	41,299,323	7,000,000
Wastewater R & R Fund	6,117,914	21,575,119	1,277,922
INTERNAL SERVICE			
Fleet Management Fund	14,844,968	11,868,967	10,695,743
Fleet Replacement Funds	9,466,869	11,293,917	9,689,067
Risk Management Fund	17,108,505	15,909,678	17,870,768
Supplemental City Staff	8	890,301	1,049,911
Pension Participant Services	203,276	57,815	150,000
Long Term Disability	694,593		319,000
Internal Loan Fund	6,268,131	16,892,929	18,425,878
COMPONENT UNIT			
Downtown Development Board Fund	2,256,432	2,142,109	1,890,393
Civic Facilities Authority Revenue Fund	3,478,754	4,002,170	3,805,050
Sports Complex Facility Revenue Fund	202,777	202,424	201,500
1976 Guaranteed Entitlement Sinking Fund	232,587	202,424	201,500
Civic Facilities Authority Sinking Fund	341,130	313,613	309,101
PENSION TRUST			
City Pension Funds	80,523,505	408,774	466,594
TOTAL CITY OF ORLANDO	\$ 686,322,309	\$ 733,782,321	\$ 604,139,779

Budget Overview

Fund Expenditure Comparison By Fiscal Year

	FY 2002/2003 Actual Expenditures	FY 2003/2004 Revised Budget	FY 2004/2005 Adopted Budget
General Fund	\$ 255,954,353	\$ 264,684,277	\$ 283,008,619
SPECIAL REVENUE			
Law Enforcement Training Fund	182,159	501,625	259,200
Community Development Block Grant	3,946,864	5,521,725	2,657,000
Local Housing Assistance Trust Fund	1,850,831	1,487,142	1,487,142
HOME Investment Partnership Fund	2,252,898	2,959,362	2,147,564
HOPWA Grant Fund	2,086,142	6,098,761	3,190,000
HUD Homeless Grant Fund	133,161	90,798	99,167
Transportation Impact Fee Funds	9,461,213	7,511,029	1,392,129
Utility Services Tax Fund	37,692,100	42,500,000	36,954,707
OCPS - Crossing Guard Fund	407,658	455,000	379,500
Transportation Grant Fund	2,184,638	1,915,597	1,927,490
Gas Tax Fund	19,153,032	26,012,835	8,866,383
Community Redevelopment Agency Fund	10,161,805	10,938,763	6,003,270
CEB Lien Assessment Fund	284,191	445,946	254,831
Harry P. Leu Gardens Trust Fund	2,363,272	2,398,467	2,117,808
Mennello Museum Fund	486,334	555,901	525,889
Dubsdread Golf Course		1,228,175	1,346,739
Contraband Forfeiture Trust Funds	157,939	215,464	165,492
Cemetery Trust Fund	493,948	536,925	537,587
CRA Trust Funds	18,739,999	20,640,343	21,034,248
After School All Stars	557,665	348,368	353,899
911 Emergency Telephone System	430,925	425,349	390,404
Special Assessments Fund	750,037	1,778,534	521,350
Capital Improvement Fund	32,005,730	34,687,859	6,820,000
DEBT SERVICE			
CRA Debt Service-Republic Drive	3,004,054	3,321,244	3,318,444
CRA Debt Service-Conroy Road	1,610,690	2,416,037	2,280,690
CRA Debt Service Refunding	967,191	12,732,033	2,765,092
Parking Facility Revenue Bonds Fund		1,321,224	3,488,460
Wastewater Revenue Bond Funds	3,763,871	11,733,714	15,565,953
CRA Debt Service - Internal Loan Fund	1,700,107	2,432,114	2,396,604
ENTERPRISE			
Parking System Revenue Fund	11,723,190	11,317,847	10,364,441
CNL R&R		30,000	30,000
Orlando Centroplex Fund	14,872,656	12,234,316	12,009,425
Arena Concessionaire Fund	7,459,644	8,544,892	6,209,820
Sports Complex Concession Fund	2,018,850	1,438,650	1,396,635
Center for Arts & Education	164,644	172,777	175,000
Solid Waste Fund	16,771,787	18,246,814	20,168,081
Stormwater Utility Fund	10,565,042	22,467,270	14,548,240
Wastewater Revenue Fund	58,036,161	38,488,495	42,438,129
Wastewater Impact Fee Reserve Fund	36,451,588	25,887,086	11,191,920
Wastewater Construction Funds	10,454,191	41,299,323	7,000,000
Wastewater R & R Fund	581,622	21,575,119	1,277,922
INTERNAL SERVICE			
Fleet Management Fund	15,815,126	11,868,967	10,695,743
Fleet Replacement Funds	5,347,709	11,293,917	9,689,067
Risk Management Fund	12,299,759	15,909,678	17,870,768
Supplemental City Staff	(13,482)	890,301	1,049,911
Pension Participant Services	35,961	57,815	150,000
Long Term Disability	453,791		319,000
Internal Loan Fund	6,268,131	16,892,929	18,425,878
COMPONENT UNIT			
Downtown Development Board Fund	2,047,989	2,142,109	1,890,393
Civic Facilities Authority Revenue Fund	6,043,052	4,002,170	3,805,050
Sports Complex Facility Revenue Fund	203,085	202,424	201,500
1976 Guaranteed Entitlement Sinking Fund	882,775	202,424	201,500
Civic Facilities Authority Sinking Fund	807,971	313,613	309,101
PENSION TRUST			
City Pension Funds	34,060,443	408,774	466,594
TOTAL CITY OF ORLANDO	<u>\$ 666,134,491</u>	<u>\$ 733,782,321</u>	<u>\$ 604,139,779</u>

Budget Overview

Budgeted Changes in Fund Balance
FY 2004/2005

Fund	Reason for Draw Down (1)	Estimated Available Balance at 9/30/2004	FY 2004/2005 Budgeted Fund Balance Draw Down	Estimated Available Balance at 9/30/2005 (2)	Percentage Change
GOVERNMENTAL FUNDS					
General Fund	Non-recurring to provide operational funding as needed. Refer to Fund Balance Policy and Director's Letter.	70,555,612	7,000,000	63,555,612	(9.92%)
Law Enforcement Training Fund	Non-recurring action to provide for a transfer to the General Fund to provide Police training	506,612	40,925	465,687	(8.08%)
Community Development Block Grant		48	-	48	
Local Housing Assistance Trust Fund		(1,806,024)	-	(1,806,024)	(3)
HOME Investment Partnership Fund		(208,865)	-	(208,865)	(3)
HOPWA Grant Fund		(33,520)	-	(33,520)	(3)
HUD Homeless Grant Fund		-	-	-	
Transportation Impact Fee Funds	Recurring draw down of previously collected funds to provide for a transfer to the Gas Tax Fund to provide Narcosee Road construction debt service.	21,346,620	778,655	20,567,965	(3.65%)
Utility Services Tax Fund		6,603,659	-	6,603,659	
OCPS - Crossing Guard Fund		151,695	-	151,695	
Transportation Grant Fund		441,767	-	441,767	
Gas Tax Fund		11,836,823	-	11,836,823	
Community Redevelopment Agency Fund		10,919,496	-	10,919,496	
Downtown Development Board Fund		433,573	-	433,573	
CEB Lien Assessment Fund	Non-recurring action to provide for a transfer to the General Fund to provide for the expenditures of the Code Enforcement program.	955,022	130,534	824,488	(13.67%)
Harry P. Leu Gardens Trust Fund		35,094	-	35,094	
Mennello Museum Fund		74,305	-	74,305	
Contraband Forfeiture Trust Funds	Recurring draw down of previously collected funds to provide for the services of one attorney and related expenditures.	1,811,479	157,599	1,653,880	(8.70%)
Cemetery Trust Fund	Non-recurring to provide operational funding as needed pending development of revised operational plan to be put in place FY 2005/2006.	646,562	178,087	468,475	(27.54%)
CRA Trust Funds		16,154	-	16,154	
After School All Stars		312,458	-	312,458	
911 Emergency Telephone System		495,534	-	495,534	
Special Assessments Fund		164,355	-	164,355	

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Budget Overview

Fund	Reason for Draw Down (1)	FY 2004/2005		Estimated Available Balance at 9/30/2005 (2)	Percentage Change
		Estimated Available Balance at 9/30/2004	FY 2004/2005 Budgeted Fund Balance Draw Down		
OTHER FUNDS					
DEBT SERVICE					
CRA Debt Service Refunding	Recurring draw down of existing funds to provide for debt repayment.	2,490,149	100,000	2,390,149	(4.02%)
ENTERPRISE					
Parking System Revenue Fund	Non-recurring to provide operational funding as needed pending future rate studies.	13,234,233	874,579	12,359,654	(6.61%)
Solid Waste Fund	Non-recurring action to provide operational funding as needed.	4,205,106	1,054,901	3,150,205	(25.09%)
INTERNAL SERVICE					
Risk Management Fund	Resulting from prudent management of liabilities, the City was able to recognize a non recurring budget rebate/dividend.	47,884,008	3,000,000	44,884,008	(6.27%)
Long Term Disability	Resulting from prudent management of liabilities, the City was able to recognize a non recurring budget rebate/dividend.	5,811,189	319,000	5,492,189	(5.49%)
TOTAL ALL FUNDS		\$ 198,883,145	\$ 13,634,280	\$ 185,248,865	(6.86%)

(1) Draw downs are indicated as recurring or non-recurring. As shown, significant resources are available for the non-recurring items and will not effect future operations. Sufficient resources are also available in FY 2004/2005 for the recurring items, although the availability of future funding will have to be monitored.

(2) Section 166.241 of Florida Statutes require that all budgets be balanced. Total anticipated revenues must equal total estimated expenditures for each fund. Therefore, if budgets are met, each fund can be assumed to maintain its beginning available balance, with the exception of those funds budgeting the use of reserves. The City's Reserve Policy is in Section III of this document.

(3) Housing funds are utilized on a reimbursement basis therefore at the end of the FY 2003/2004, expenditures had been made but reimbursement had not been received.

Changes in Fund Balances of More than 10%

CEB Lien Assessment Fund - 13.67% This non-recurring action provides funding to cover expenditures of the Code Enforcement program. The revenue stream for the Code Enforcement program depends primarily on fee collection. Based on revenue estimates, fee collections for the current fiscal year will not cover expenditures. This fund has been excluded from the City of Orlando's Reserve Policy. Using Reserve Policy guidelines, the Fund Balance will be 35.66% of budgeted expenditures after this transfer.

Cemetery Trust Fund - 27.54% This non-recurring action provides funding to cover the expenditures at the Greenwood Cemetary. A business plan is in the development stages and will address the cemetery's expenditures and possible additional sources of revenue. Using Reserve Policy guidelines, the Fund Balance will be 85.39% of budgeted expenditures after this transfer.

Solid Waste Fund - 25.09% This non-recurring action provides operational funding to the Solid Waste program based on budgeted expenditures. There is a business plan in place to further automate the program and streamline operations. The reserve policy for this Enterprise Fund is set between 10% and 20%. Using Reserve Policy guidelines, the Fund Balance will be 15.62% of budgeted expenditures after this transfer, well within reserve limits.

Budget Overview

RESERVE LEVEL STATUS

The following schedule is designed to present the annual end-of-year actual status to the Reserve Policy. The dollar ranges and percentages shown below equate to of the subsequent year's Budgeted Expenditures. In the case of the Risk Management Fund, the ranges are based upon the percentage of the outstanding liability. For further explanation of minimums and maximums, see the Reserve Policy in Section III.

City of Orlando
Operating Reserve Level Status
Presented as of September 30, 2003
(\$'s in millions)

Funds	2003/2004 Budget	Reserve Policy				Actual
		Minimum		Maximum		
General Fund						\$ 58.80
Utilities Services Tax						15.70
Total General Fund	\$ 264.40	\$ 39.70	15%	\$ 66.10	25%	\$ 74.50 ⁽¹⁾ 28%
Enterprise Funds						
Self Supporting						
Wastewater System	\$ 37.40	\$ 3.70	10%	\$ 7.50	20%	\$ 13.50 36%
Parking System	\$ 9.80	\$ 1.00	10%	\$ 2.00	20%	\$ 2.00 20%
Stormwater System	\$ 11.50	\$ 1.15	10%	\$ 2.30	20%	\$ 2.30 20%
Solid Waste Management	\$ 17.80	\$ 1.80	10%	\$ 3.60	20%	\$ 3.60 20%
Enterprise Funds						
Non-Self Supporting						
Centrolplex	\$ 12.10	\$ -	0%	\$ 1.20	10%	\$ (0.90) -7%
CFA	\$ 3.80	\$ -	0%	\$ 0.38	10%	\$ - 0%

(1) The year-end balance has been diminished by an original budget \$5.0 million use and a \$3.5 million new year re-appropriation for a total of \$8.5 million, which represents an estimated current reserve balance of \$66 million, or 25% of the 2003/2004 Budget

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Budget Overview

City of Orlando
Operating Reserve Level Status
Presented as of September 30, 2003
(\$'s in millions)

<u>Funds</u>	<u>2003/2004 Budget</u>	<u>Reserve Policy</u>				<u>Actual</u>
		<u>Minimum</u>		<u>Maximum</u>		
Capital Project Funds						
Capital Improvement Fund	\$ 5.00	\$ -	0%	\$ 0.50	10%	\$ 0.50 10%
Internal Service Funds						
Fleet Management Fund	\$ 11.50 ⁽²⁾	\$ 0.58	5%	\$ 1.15	10%	\$ 1.00 9%
Risk Management Fund	\$ 34.50 ⁽³⁾	\$ 3.40	10%	\$ 5.20	15%	\$ 7.00 20%

(2) Reflects only the operating (and not vehicle replacement) budget.

(3) Reflects the outstanding liability for claims as of September 30, 2003.

Budget Overview

City of Orlando
Capital Reserve Level Status
Presented as of September 30, 2003
(\$'s in millions)

<u>Funds</u>	<u>Unrestricted</u>	<u>Restricted</u>		<u>Total</u>
	<u>Capital Projects Reserve</u>	<u>R&R</u>	<u>Other</u>	
Enterprise Funds				
Self Supporting				
Wastewater System	\$ 47.10	\$ 4.70	\$ 16.20 ⁽¹⁾	\$ 68.00
Parking System	\$ 10.90	\$ 2.40	\$ -	\$ 13.30
Stormwater System	\$ 5.40	\$ -	\$ -	\$ 5.40
Solid Waste Management	\$ 0.50	\$ -	\$ -	\$ 0.50
Capital Project Funds				
Capital Improvement Fund	\$ 1.50	\$ -	\$ -	\$ 1.50
Internal Service Funds				
Fleet Management Fund	\$ -	\$ -	\$ 11.00 ⁽²⁾	\$ 11.00
Risk Management Fund	\$ -	\$ -	\$ -	\$ -

(1) Reflects excess impact fees, over debt service,

(2) Reflects the vehicle replacement reserve

Budget Overview



Mission Statement:

Serving Orlando with innovation, responsiveness, knowledge, courtesy and professionalism.

Department Identifier:

- Executive Offices
- Economic Development
- Families, Parks & Recreation
- Finance
- Fire
- General Administration
- Housing
- Mgmt., Budget & Accounting
- Police
- Public Works

Reserve History for General and Utilities Services Tax Funds

Fiscal Year	Combined Ending Fund Balance	Subsequent Year's Budgeted Expenditures	Fund Balance as % of Expenditures
2003	\$ 74,418,309	\$ 264,449,074	28.14%
2002	\$ 70,041,364	\$ 260,242,876	26.91%
2001	\$ 81,727,767	\$ 239,621,180	34.11%
2000	\$ 79,354,222	\$ 227,546,687	34.87%
1999	\$ 78,919,406	\$ 211,824,241	37.26%
1998	\$ 76,505,533	\$ 208,854,621	36.63%
1997	\$ 69,193,879	\$ 201,420,605	34.35%
1996	\$ 64,314,496	\$ 190,908,051	33.69%
1995	\$ 53,114,899	\$ 175,618,347	30.24%
1994	\$ 53,963,912	\$ 168,715,742	31.99%
1993	\$ 54,113,845	\$ 162,334,285	33.33%
1992	\$ 46,948,276	\$ 149,799,625	31.34%
1991	\$ 42,594,858	\$ 146,186,864	29.14%
1990	\$ 33,625,098	\$ 134,979,839	24.91%
1989	\$ 31,086,000	\$ 114,718,652	27.10%
1988	\$ 24,332,072	\$ 103,969,897	23.40%
1987	\$ 24,606,035	\$ 90,478,858	27.20%
1986	\$ 29,948,222	\$ 80,998,365	36.97%
1985	\$ 31,122,911	\$ 76,778,254	40.54%
1984	\$ 32,226,389	\$ 71,620,959	45.00%

Budget Overview



Mission Statement:

Serving Orlando with innovation, responsiveness, knowledge, courtesy and professionalism.

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Department Identifier:

Executive Offices
Economic Development
Families, Parks & Recreation
Finance
Fire
General Administration
Housing
Mgmt., Budget & Accounting
Police
Public Works