

Revenue Detail

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“The governing authority of the City of Orlando is hereby authorized and empowered to appropriate for such purposes any moneys which the City may not have otherwise pledged or allocated.”

Chapter 13, Section 5 of the City Code, City of Orlando

Government and not-for-profit accounting, by using Fund Accounting, focuses on the sources, uses and balances of funds as opposed to the private sector focus on net income as the bottom line. Fund Accounting segregates revenues, expenditures and debt for specific purposes into separate funds to assure accounting control and legal compliance. Inter-fund transactions, if permitted at all, require specific approvals.

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Enterprise funds, such as the wastewater utility, match revenues and expenditures in much the same way as a profit center in the private sector. Some specialized funds are used to segregate grants and other designated revenues, which have contractual or statutory language restricting the use of the funds to specific activities. Still other specialized funds are used to isolate revenues that have been pledged to repay specific debts.

The City Council annually adopts a budget resolution for all operating funds in the City of Orlando, except for certain restricted accounts of Proprietary Funds, Special Revenue Funds and Fiduciary Funds. Budgetary control is legally maintained at the fund level.

All revenues and expenditures are appropriated either through the budget or through a special appropriation resolution. Some revenue sources require an audit trail to show that the earmarked funds have only been expended for specifically authorized activities. Under Fund Accounting, the General Fund is used to pool unrestricted funds. Although less restricted, the General Fund is used to meet essential needs. Unrestricted revenues, such as funds that are not pledged to meet specific debts, are deposited into the General Fund.

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MAJOR FUNDS
GREATER THAN \$10 MILLION IN ANNUAL REVENUE

Rank	Major Fund (more than \$10 million)	Adopted FY 2004/2005	2004/2005 % Total	Cumulative %
1.	General Fund	\$283,008,619	46.8%	46.8%
2.	Wastewater Revenue Fund	42,438,129	7.0%	53.9%
3.	Utilities Services Tax Fund	36,954,707	6.1%	60.0%
4.	Solid Waste Fund	20,168,081	3.3%	63.3%
5.	Internal Loan Fund	18,425,878	3.0%	66.4%
6.	Risk Management Fund	17,870,768	3.0%	69.3%
7.	Stormwater Utility Fund	14,548,240	2.4%	71.7%
8.	Orlando Centroplex Fund	12,009,425	2.0%	73.7%
9.	Wastewater Impact Fee Reserve Fund	11,191,920	1.9%	75.6%
10.	Fleet Mangement Fund	10,695,743	1.8%	77.4%
11.	Parking System Revenue Fund	10,364,441	1.7%	79.1%
12.	CRA Trust Fund	10,031,458	1.7%	80.7%
13.	All other Funds	<u>116,432,370</u>	19.3%	100.0%
	TOTAL	\$604,139,779	100.0%	

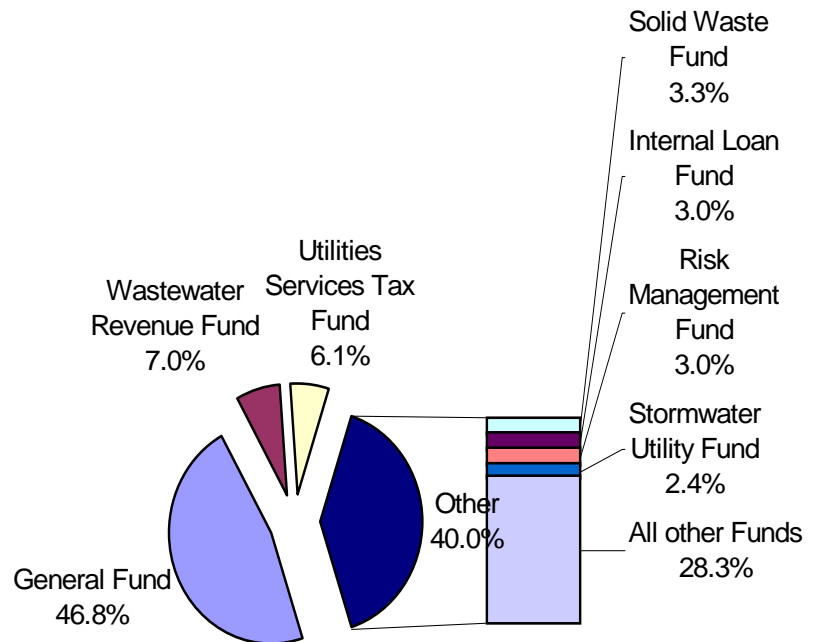
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Major Funds - More than 2%



Revenue Detail

MAJOR FUNDS
ANNUAL REVENUE HISTORY

Fund Description	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget FY 2003/2004	Budget FY 2004/2005
General Fund	\$ 238,145,382	\$ 233,303,594	\$ 259,455,714	\$ 264,563,533	\$ 283,008,619
Wastewater Revenue Fund	35,261,283	31,716,322	37,005,127	38,488,495	42,438,129
Utilities Services Tax Fund	32,497,671	39,830,613	38,273,231	42,500,000	36,954,707
Solid Waste Fund	15,842,538	16,034,158	16,370,761	18,246,814	20,168,081
Internal Loan Fund	6,337,800	5,569,901	6,268,131	16,892,929	18,425,878
Risk Management Fund	13,021,938	13,839,686	17,108,505	15,909,678	17,870,768
Stormwater Utility Fund	13,626,899	14,855,736	17,250,612	22,467,270	14,548,240
Orlando Centroplex Fund	12,363,098	11,239,946	12,365,154	12,234,316	12,009,425
Wastewater Impact Fee Reserve	14,245,286	12,099,426	9,670,402	25,887,086	11,191,920
Fleet Management Fund	12,022,743	15,661,643	14,844,968	11,868,967	10,695,743
Parking System Revenue Fund	10,933,066	9,883,031	10,625,765	10,527,877	10,364,441
CRA I/II Trust Fund - Downtown	8,862,714	8,971,158	9,455,284	9,989,894	10,868,428
Total	\$ 413,160,418	\$ 413,005,214	\$ 448,693,654	\$ 489,576,859	\$ 488,544,379

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MAJOR REVENUE SOURCES
GENERAL FUND

The City of Orlando's accounting system tracks more than 300 distinct revenue streams which flow into the General Fund. The largest of the revenue streams, those budgeted at more than \$5 million for FY 2004/2005, are shown in the table below.

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Revenue Description	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Real Property Taxes	\$ 56,699,036	\$ 58,859,651	\$ 62,851,408	\$ 68,285,591	\$ 73,994,680
Contribution-Utilities Svcs.Tax Fund	29,439,221	35,612,730	36,500,000	37,500,000	36,954,707
O U C Contribution ("dividend")	32,091,000	28,203,772	32,992,766	31,660,000	32,700,000
State Sales Tax ("Half-Cent")	25,117,291	24,043,656	24,413,099	25,183,128	25,077,538
Franchise Fee - Electric (OUC)	15,941,900	16,357,524	17,320,966	17,660,000	19,725,000
Business Personal Property Taxes	12,491,875	12,426,077	11,352,866	12,050,398	12,045,646
State Revenue Sharing	5,736,579	5,825,646	5,827,786	6,229,984	8,272,549
Fund Balance Allocation	-	-	-	-	7,000,000
Fees-GOAA Police	5,808,405	7,082,356	6,771,460	6,725,391	6,864,660
Occupational Licenses	4,062,940	4,263,664	4,526,050	4,950,000	5,626,000
Fees-Building Permits	3,747,552	3,581,915	4,109,811	4,872,018	5,000,000
Items less than \$5 million	70,576,819	89,706,104	68,421,034	49,567,767	49,747,839
Total	\$ 261,712,618	\$ 285,963,095	\$ 275,087,246	\$ 264,684,277	\$ 283,008,619

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MAJOR REVENUE SOURCES
GENERAL FUND

Ad Valorem Property Taxes

Article VII of the Florida State Constitution authorizes municipalities to levy ad valorem property taxes. Article VII also limits Property taxes to 10 mills for municipal purposes. Of the 10-mill limit, the City of Orlando currently levies 5.6916 mills. Ad Valorem Property taxes were originally forecasted in January as part of a five-year forecast with a regression equation using estimated City of Orlando population and CPI, then revised in June based upon estimates received from the Orange County Property Appraiser. Property Taxes are due on November 1st and become delinquent on April 1st or 60 days from the mailing of the notice, whichever is later; a declining monthly discount is offered for early payment. The Orange County Property Appraiser assigns a taxable value to each parcel and then turns the tax roll over to the Tax Collector for collection. Then, the Orange County Tax Collector collects the tax from the property owners and remits the proceeds to the City of Orlando.

Revenue Description	Actual FY 2000/2001	Actual FY 2001/2002	Actual FY 2002/2003	Revised Budget FY 2003/2004	Adopted Budget FY 2004/2005
Real Property Taxes	\$ 56,699,036	\$ 58,859,651	\$ 62,851,408	\$ 68,285,591	\$ 73,994,680
Less: Discount for Real Taxes	(1,986,703)	(2,060,082)	(2,216,646)	(2,731,424)	(2,959,787)
Bus. Pers. Property Taxes	12,491,875	12,426,077	11,352,886	12,050,398	12,045,646
Less: Discount Bus. Pers. Taxes	(457,884)	(429,519)	(386,545)	(482,016)	(481,826)
Tax Recovery Prior Yr Write-offs	2,078,534	291,954	64,190	-	-
Interest-Delinquent Taxes	159,293	116,325	139,861	120,000	120,000
TOTAL Property Tax Revenue	\$ 68,984,151	\$ 69,204,406	\$ 71,805,154	\$ 77,242,549	\$ 82,718,713

Municipal Electric and Water Utility - Orlando Utilities Commission (OUC)

The Orlando Utilities Commission (OUC) was created by a special act of the State legislature in 1923 to manage and operate the City of Orlando's electric light and water works plants. Annually, the OUC provides payments from its revenues to the General Fund of the City. These payments are divided into two elements: a franchise equivalent fee and a dividend payment. The franchise equivalent fee is based upon 6% of the OUC's gross electric and water revenues within the City limits. The City considers the franchise equivalent fee to relate to the use of the City's rights of way. The dividend payment to the City is based on a written agreement that provides for annual payment to the City of 60% of the annual net income of the OUC. The OUC provides an estimate of the payments to be made to the City.

Revenue Description	Actual FY 2000/2001	Actual FY 2001/2002	Actual FY 2002/2003	Revised Budget FY 2003/2004	Adopted Budget FY 2004/2005
O U C Contribution ("dividend")	\$ 32,091,000	\$ 28,203,772	\$ 32,992,766	\$ 31,660,000	\$ 32,700,000
Franchise Fee - Electric (OUC)	15,941,900	16,357,524	17,320,966	17,660,000	19,725,000

Revenue Detail

Contribution-Utilities Services Tax Fund

The Utilities Services Tax Fund receives proceeds from various utilities, including electric, water, natural gas, and communications. The Fund is pledged as a backup revenue source for repayment of debt, but if not utilized as such, the proceeds of the Fund are transferred into the General Fund. The amount of the transfer into the General Fund is reported in the General Fund as Contribution – Utilities Services Tax Fund. The OUC provides an estimate of their utility tax payment. Other utility tax payments are forecast using a regression equation. See non General Fund revenues on page VI-10 for additional discussion.

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Revenue Description	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Contribution-Utilities Services Tax Fund	\$ 29,439,221	\$ 35,612,730	\$ 36,500,000	\$ 37,500,000	\$ 36,954,707

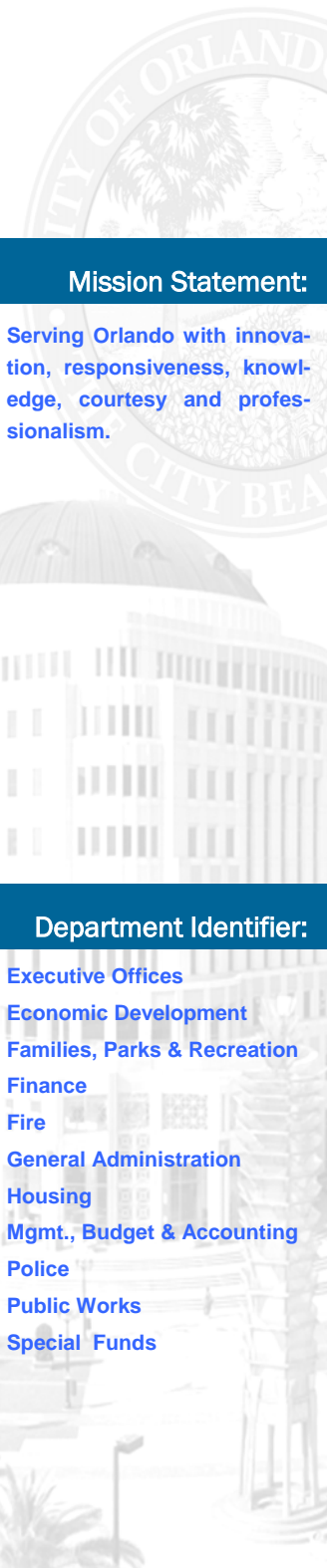
Intergovernmental Revenues – State Sales Tax – “Half-Cent Sales Tax Clearing Trust Fund”

The State of Florida levies, and the Florida Department of Revenue collects, a 6% statewide sales tax, a portion of which is shared with counties and municipalities. Florida Statute 218.61 (2) provides, “Money remitted by a sales tax dealer located within the county and transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund shall be earmarked for distribution to the governing body of that county and of each municipality within that county.” Such moneys shall be known as the “local government half-cent sales tax.” Florida Statute 212.20(5)(d)3 provides that “8.814 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to S. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund.” State Sales Taxes (“Half-Cent Sales Tax Clearing Trust Fund”) were originally forecasted in January as part of a five-year forecast with a regression equation using Orange County employment and then revised in June based on estimates received from the Florida Legislative Committee on Intergovernmental Relations (LCIR). The State Sales Tax is collected by the Florida Department of Revenue and earmarked for local governments in the county in which it is collected. The within county allocation is handled by a population based formula. Thus, one can forecast Orange County taxable sales (based on Orange County Employment), compute the sales tax, apply the percentage returned to local governments and then apply the population based within-county allocation formula.

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Intergovernmental Revenues – State Revenue Sharing

Intergovernmental revenue comes from collection of the half cent sales tax. State Revenue Sharing forecasts were also based on calculations by the LCIR. Florida Statute 212.20(5)(d)6 provides that “1.3409 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities.”

Revenue Description	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
State Sales Tax (“Half-cent”)	\$ 25,117,291	\$ 24,043,656	\$ 24,413,099	\$ 25,183,128	\$ 25,077,538
State Revenue Sharing	5,736,579	5,825,646	5,827,786	6,229,984	8,272,549

Fund Balance Allocation

Under Fund Accounting, budgeting the use of cash balances (reserves) is treated as revenue. During the budget process, a decision may be made to close a portion of a budget gap by making a fund balance allocation instead of or in addition to other revenue enhancements or expenditure reductions. Refer to the Director’s Letter in Section I for additional comments.

Revenue Description	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Fund Balance Allocation	-	-	-	-	\$ 7,000,000

Fees-GOAA Police

Security at Orlando International Airport (OIA) is the responsibility of the Airport’s governing body, the Greater Orlando Aviation Authority (GOAA). The City of Orlando receives revenue from GOAA for providing law enforcement support on OIA property. The City of Orlando also receives revenue from GOAA for management of a public safety radio system used by GOAA. The estimated revenue budget is based upon a dollar for dollar reimbursement of the expenditures expected to be incurred.

Revenue Description	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Fees-GOAA Police	\$ 5,808,405	\$ 7,082,356	\$ 6,771,460	\$ 6,725,391	\$ 6,864,660
Fees-800 MHz Maintenance.	59,600	59,534	72,718	70,669	74,172

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Occupational Licenses

The City of Orlando levies a fee on all businesses, trades and professions operating within the City or transacting business in interstate commerce where Sec. 8, Article 1 of the United States Constitution, does not prohibit such tax. The Occupational License fee schedule is adopted by City Council in City Code Section 36.35. The Permitting Division provides budget estimates.

Revenue Description	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget FY 2003/2004	Budget FY 2004/2005
Occupational Licenses	\$ 4,062,940	\$ 4,263,664	\$ 4,526,050	\$ 4,950,000	\$ 5,626,000

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Fees-Building Permits

The City of Orlando levies a fee on construction activity for all buildings, structures or alterations, which require a building permit. Fees are paid when the permit is issued. Florida Statute 553.80(1) (f) authorizes building Permit Fees. The Permitting Division also provides budget estimates for this revenue source.

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

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MAJOR REVENUE SOURCES
NON GENERAL FUNDS

WASTEWATER REVENUE FUND

The Wastewater Revenue Fund is an Enterprise Fund which receives retail and wholesale revenue for the use of facilities and services of the sanitary sewer system. There are separate retail rate classes for types of dwellings, businesses, churches, hospitals or other types of buildings or activities producing sewage or liquid waste. Wholesale rates are negotiated and specified in interlocal agreements with various governmental agencies and collection systems. The Wastewater Division provides budget estimates.

Fund Description	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Wastewater Revenue Fund	\$ 35,261,283	\$ 31,716,322	\$ 37,005,127	\$ 38,488,495	\$ 42,438,129

UTILITY SERVICES TAX FUND

The Utility Services Tax Fund is a Special Revenue Fund which receives tax revenues that have been levied on electric, water and communication utilities. A portion of the revenues have been pledged as backup to wastewater system expansion bonds, behind impact fees and wastewater system revenue.

Although pledged as backup revenue to the wastewater system expansion bonds, to date the fund has not been called upon to make any bond payments. In prior years, some of the revenue was split between the General Fund and Capital Improvement Program (CIP) Fund. For the current Fiscal Year it is assumed that none of the Utility Services Tax Fund will be needed for backup, none will be transferred to the CIP Fund, and there will not be a Fund Balance Allocation. Therefore, for FY 2004/2005, the transfer to the General Fund should equal Utility Services Tax Fund revenues.

Specifically, the Fund receives utility taxes levied by the City on the price per unit of electricity, water and natural gas. The Fund also receives the larger portion of the Communications Services Tax (CST), which is levied by the City of Orlando (currently 5.22%) and collected by the Florida Department of Revenue (FDOR). The CST replaced other taxes and based on a historical allocation, 17% of the CST goes directly to the General Fund, while 83% of the CST is deposited in the Utility Services Tax Fund.

The City owned electric and water utility, the Orlando Utilities Commission, supplies estimates of revenues, taxes and non-tax payments based upon both internal and independent rate studies. Communications Services Tax revenues are forecast by the State and based upon per capita consumption estimates. This revenue has trended downward because of structural changes in the communications industry, such as long distance competition, cell phone substitution for home phones and non-taxed voice traffic over the Internet (VOIP).

Revenue Detail

CST revenues are earmarked for local governments based on the location where the service was performed. Each June the LCIR provides a forecast of the estimated distribution.

	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Utilities Services Tax Fund	\$ 32,497,671	\$ 39,830,613	\$ 38,273,231	\$ 42,500,000	\$ 36,954,707

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund is an Enterprise Fund which receives revenue for the operation of the City's residential and commercial solid waste collection system. Fees are adopted by City Council ordinance (Orlando City Code, Chapter 28). The Solid Waste Management Division provides budget estimates.

	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Solid Waste Fund	\$ 15,842,538	\$ 16,034,158	\$ 16,370,761	\$ 18,246,814	\$ 20,168,081

INTERNAL LOAN FUND

The Internal Loan Fund is an Internal Service Fund which provides interim or longer term financing to other funds. The financing for the Fund's loan activities is provided through non-revenue specific and non-project specific funds from the Sunshine State Government Financing Commission (a joint venture with the City of Tallahassee) and various other City of Orlando bond programs. The Chief Financial Officer supplies Internal Loan fund estimates.

	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Internal Loan Fund	\$ 6,337,800	\$ 5,569,901	\$ 6,268,131	\$ 16,892,929	\$ 18,425,878

RISK MANAGEMENT FUND

The Risk Management Fund is an Internal Service Fund which oversees the administration of insurance for worker's compensation, auto liability, property and contents and general liability insurance. As such, the Fund collects contributions from the various operating funds for support of Risk Management operations. Internal Service fund billings are based on the projected claims for the year, and internal operating expenses, commercial and public entity insurance premiums, State assessments and anticipated claim reserves projected by an independent insurance actuary for the upcoming fiscal year.

	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Risk Management Fund	\$ 13,021,938	\$ 13,839,686	\$ 17,108,505	\$ 15,909,678	\$ 17,870,768

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STORMWATER UTILITY FUND

The Stormwater Utility Fund is an Enterprise Fund which receives annual fees for stormwater management. The annual Stormwater Utility Fee is based upon the amount and proportion of impervious surface per land parcel. The Stormwater Utility Division provides budget estimates. Due to early payment discounts and non-payments, it is prudent to budget at less than 100% of possible revenue. The fund also receives fines for illicit discharges.

	Actual	Actual	Actual	Revised	Adopted
Fund Description	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Stormwater Utility Fund	\$ 13,626,899	\$ 14,855,736	\$ 17,250,612	\$ 22,467,270	\$ 14,548,240

ORLANDO CENTROPLEX FUND

The Orlando Centroplex Fund is an Enterprise Fund which receives fees for the use of the 17,000-seat arena (TD Waterhouse Centre) and the 2,500-seat performing arts center (Bob Carr Performing Arts Centre). Centroplex fiscal personnel estimate the revenues for the budget based on anticipated bookings.

	Actual	Actual	Actual	Revised	Adopted
Fund Description	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Orlando Centroplex Fund	\$ 12,363,098	\$ 11,239,946	\$ 12,365,154	\$ 12,234,316	\$ 12,009,425

WASTEWATER IMPACT FEE RESERVE FUND

The Wastewater Impact Fee Reserve Fund receives impact fees paid by developers at the time permits are issued. Impact Fees, including Wastewater Impact Fees, must be used for meeting the cost of capital expansion resulting from local population growth. The Accounting and Control Division provides budget estimates.

	Actual	Actual	Actual	Revised	Adopted
Fund Description	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Wastewater Impact Fee Res.	\$ 14,245,286	\$ 12,099,426	\$ 9,670,402	\$ 25,887,086	\$ 11,191,920

FLEET MANAGEMENT FUND

The Fleet Management Fund is an Internal Service Fund which operates and maintains all City owned vehicles. As such, the Fleet Management Fund collects fees from other Funds as reimbursement for providing services such as welding, vehicle repair and maintenance. Fees are usually direct reimbursement for labor/material provided by the Fleet Management unit. Funds are billed monthly. The Fleet Management Fiscal Manager prepares estimates of revenue as part of the annual budget.

	Actual	Actual	Actual	Revised	Adopted
Fund Description	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget	Budget
Fleet Management Fund	\$ 12,022,743	\$ 15,661,643	\$ 14,844,968	\$ 11,868,967	\$ 10,695,743

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PARKING SYSTEM REVENUE FUND

The Parking System Revenue Fund is an Enterprise Fund which operates the City's on street, off-street and parking garage facilities. As such, the Parking System Revenue Fund receives fees and fines for use of the City's Parking System, including Parking Fine revenue. Parking fees are established by City Council in Chapter 39 of the Orlando City Code. The Parking Division provides budget estimates.

Fund Description	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget FY 2003/2004	Budget FY 2004/2005
Parking System Revenue	\$ 10,933,066	\$ 9,883,031	\$ 10,625,765	\$ 10,527,877	\$ 10,364,441

CRA TRUST FUND

The CRA (Community Redevelopment Area) Trust Fund receives the earmarked, incremental Ad Valorem Property Tax revenue for two Downtown districts (CRA I and CRA II). 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 possible three agencies (the City, Orange County and the Downtown Development Board) that levy taxes in the redevelopment districts, less five percent. Community Redevelopment Districts are created under authority of F.S. Chapter 163. The County Property Appraiser determines the value of property (Florida Statute 192.042). The Property Appraiser certifies the assessment roll and provides an estimate of revenue each June on a Florida Department of Revenue form DR-420. Florida Statutes require budgeting at 95% of the taxable value.

Fund Description	Actual	Actual	Actual	Revised	Adopted
	FY 2000/2001	FY 2001/2002	FY 2002/2003	Budget FY 2003/2004	Budget FY 2004/2005
CRA I/II Trust Fund	\$ 8,862,714	\$ 8,971,158	\$ 9,455,284	\$ 9,989,894	\$ 10,868,428

Revenue Detail

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
- Special Funds