

Revenue Detail

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Mission Statement:

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



Revenue Detail

“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

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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, require specific approvals.

Enterprise funds, such as the wastewater utility, match revenues and expenses 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.

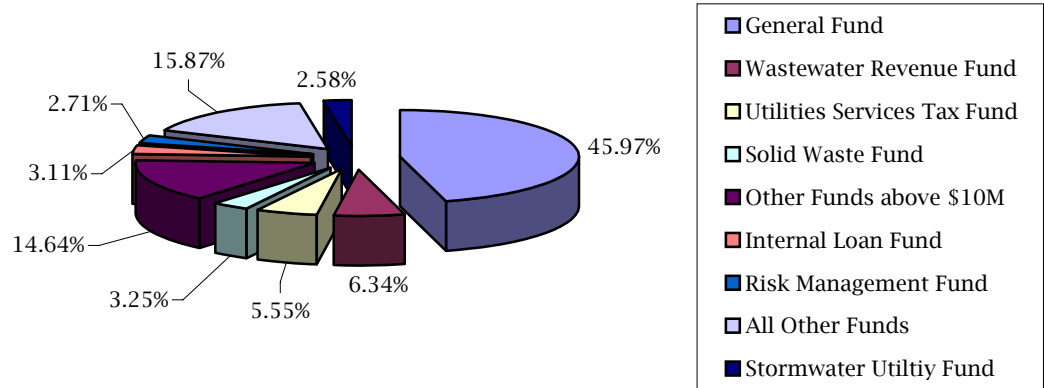
Revenue Detail



Mission Statement:

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**Major Funds
Greater Than \$10 Million in Annual Revenue**



Rank	Major Fund (more than \$10 million)	Adopted FY 2005/2006	2005/2006 % Total	Cumulative %
1.	General Fund	\$313,178,353	45.97%	45.97%
2.	Wastewater Revenue Fund	43,183,473	6.34%	52.31%
3.	Utilities Services Tax Fund	37,808,139	5.55%	57.86%
4.	Solid Waste Fund	22,150,960	3.25%	61.11%
5.	Internal Loan Fund	21,192,874	3.11%	64.22%
6.	Risk Management Fund	18,471,128	2.71%	66.93%
7.	Stormwater Utility Fund	17,606,174	2.58%	69.51%
8.	CRA Trust Fund	12,892,936	1.89%	71.40%
9.	Wastewater Impact Fee Reserve Fund	11,739,224	1.70%	73.10%
10.	Orlando Centroplex Fund	11,507,795	1.69%	74.79%
11.	Parking System Revenue Fund	10,912,101	1.60%	76.39%
12.	Hurricane Fund	10,866,603	1.59%	77.99%
13.	FEMA Working Capital Fund	10,866,603	1.59%	79.58%
14.	Fleet Mangement Fund	10,638,530	1.56%	81.14%
15.	Fleet Replacement Fund	10,209,935	1.50%	82.64%
16.	Gas Tax Fund	10,148,843	1.49%	84.13%
17.	All Other Funds	108,041,958	15.87%	100.00%
	TOTAL	\$681,415,629	100.00%	

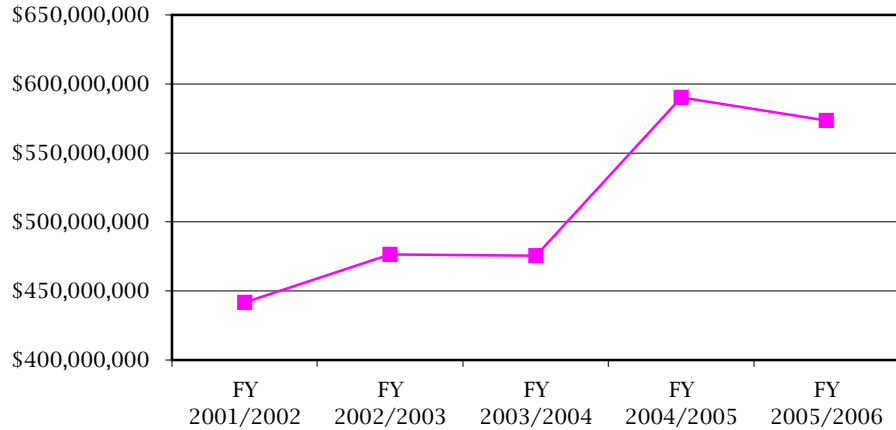
Revenue Detail



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**Major Funds
Annual Revenue History**



Fund Description	Actual	Actual	Actual	Revised	Adopted
	FY 2001/2002	FY 2002/2003	FY 2003/2004	Budget FY 2004/2005	Budget FY 2005/2006
General Fund	\$ 233,303,594	\$ 259,455,714	\$ 265,964,657	\$ 289,073,288	\$ 313,178,353
Wastewater Revenue Fund	31,716,322	37,005,127	37,416,459	44,013,790	43,183,473
Utilities Services Tax Fund	39,830,613	38,273,231	38,305,547	36,954,707	37,808,139
Solid Waste Fund	16,034,158	16,370,761	17,297,556	21,101,873	22,150,960
Internal Loan Fund	5,569,901	6,268,131	6,118,649	23,968,280	21,192,874
Risk Management Fund	13,839,686	17,108,505	16,345,347	18,221,058	18,471,128
Stormwater Utility Fund	14,855,736	17,250,612	18,275,324	21,210,168	17,606,174
CRA I/II Trust Fund - Downtown	8,971,158	9,455,284	9,890,863	10,826,967	12,892,936
Wastewater Impact Fee Reserve	12,099,426	9,670,402	10,608,783	11,675,920	11,739,224
Orlando Centroplex Fund	11,239,946	12,365,154	11,236,012	11,862,747	11,507,795
Parking System Revenue Fund	9,883,031	10,625,765	10,865,119	16,253,126	10,912,101
Hurricane Fund	-	-	-	25,000,000	10,866,603
FEMA Working Capital Fund	-	-	-	6,077,148	10,866,603
Fleet Management Fund	15,661,643	14,844,968	12,544,798	11,128,493	10,638,530
Fleet Replacement Fund	9,989,868	9,466,869	9,413,916	13,604,522	10,209,935
Gas Tax Fund	18,674,984	18,324,139	11,132,619	29,381,988	10,148,843
Total	\$ 441,670,066	\$ 476,484,662	\$ 475,415,649	\$ 590,354,075	\$ 573,373,671

Revenue Detail

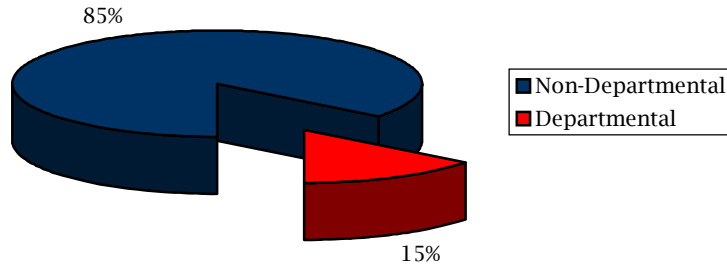


Mission Statement:

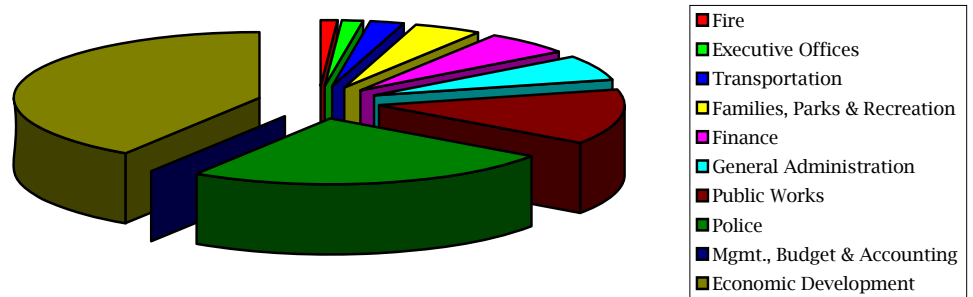
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General Fund Revenues By Department
Non-Departmental vs. Departmental
FY 2005/2006



General Fund Revenues By Department
Departmental Breakdown
FY 2005/2006



Department	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006	% of Total
Non-Departmental	\$ 242,377,146	\$ 267,525,611	85.42%
Economic Development	15,929,033	18,643,937	5.95%
Police	11,585,371	11,126,590	3.55%
Public Works	8,382,253	6,235,352	1.99%
General Administration	1,533,605	2,812,007	0.90%
Finance	2,780,284	2,587,169	0.83%
Families, Parks & Recreation	2,239,416	2,096,279	0.67%
Transportation	1,157,591	907,052	0.29%
Executive Offices	1,421,221	725,181	0.23%
Fire	1,514,075	474,175	0.16%
Mgmt., Budget & Accounting	58,936	45,000	0.01%
Housing	94,357	-	0.00%
Total	\$ 289,073,288	\$ 313,178,353	100.00%

Revenue Detail

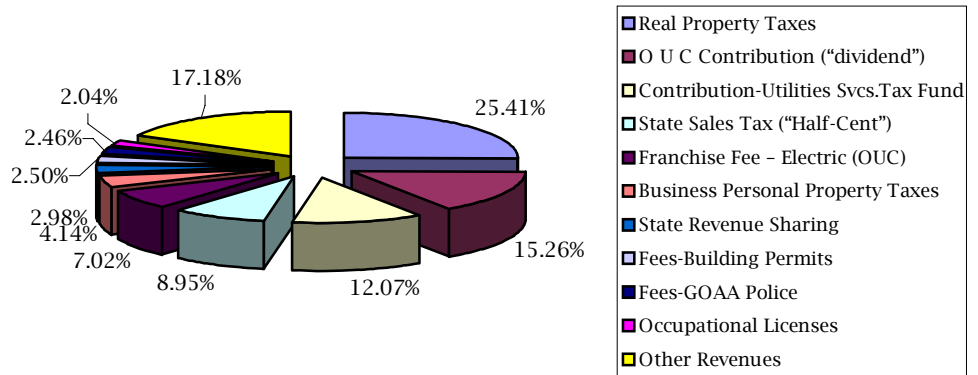
MAJOR REVENUE SOURCES
GENERAL FUND

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 2005/2006, are shown in the table below.

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Adopted Budget FY 2005/2006



Revenue Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Real Property Taxes	\$ 56,799,569	\$ 60,634,762	\$ 66,135,130	\$ 70,984,951	\$ 79,564,300
O U C Contribution ("dividend")	28,203,772	32,992,766	31,657,845	32,700,000	47,800,000
Contribution-Utilities Svcs. Tax Fund	35,612,730	36,500,000	37,500,000	36,594,707	37,808,139
State Sales Tax ("Half-Cent")	24,043,656	24,413,099	25,935,004	25,077,538	28,019,807
Franchise Fee - Electric (OUC)	16,357,524	17,320,966	18,033,352	19,725,000	22,000,000
Business Personal Property Taxes	11,996,558	10,966,320	10,947,178	11,555,689	12,952,328
State Revenue Sharing	5,825,646	5,827,786	7,129,345	8,272,549	9,320,073
Fees-Building Permits	3,581,915	4,109,811	7,434,943	5,664,340	7,834,969
Fees-GOAA Police	7,082,356	6,771,460	6,690,415	6,873,160	7,688,994
Occupational Licenses	4,263,664	4,526,050	4,595,276	5,626,000	6,375,000
Other Revenues	39,536,204	55,392,694	49,906,169	65,999,354	53,814,743
Total	\$ 233,303,594	\$ 259,455,714	\$ 265,964,657	\$ 289,073,288	\$ 313,178,353

Revenue Detail



MAJOR REVENUE SOURCES
GENERAL FUND

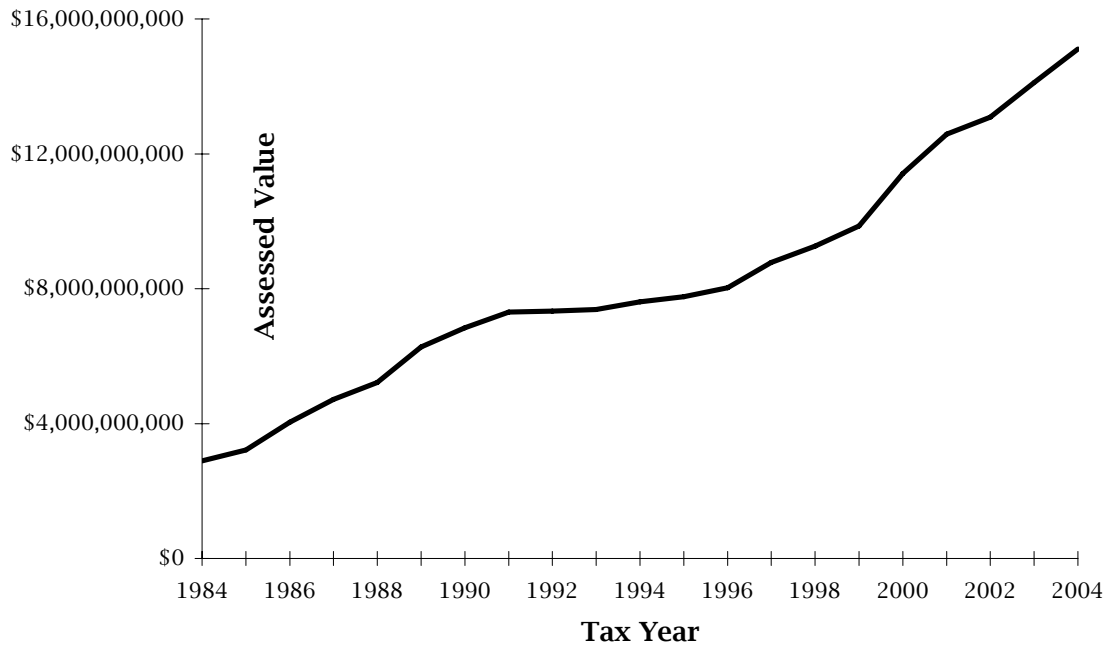
Ad Valorem Property Taxes

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	Actual	Actual	Revised	Adopted
	FY 2001/2002	FY 2002/2003	FY 2003/2004	Budget	Budget
Real Property Taxes	\$ 58,859,651	\$ 62,851,408	\$ 68,560,262	\$ 73,942,657	\$ 82,879,479
Less: Discount for Real Taxes	(2,060,082)	(2,216,646)	(2,425,132)	(2,957,706)	(3,315,179)
Bus. Pers. Property Taxes	12,426,077	11,352,886	11,341,401	12,037,177	13,492,008
Less: Discount Bus. Pers. Taxes	(429,519)	(386,545)	(394,223)	(481,488)	(539,680)
Tax Recovery - Prior Yr Write-offs	(291,954)	(64,190)	(239,186)	-	-
Interest-Delinquent Taxes	116,325	139,861	142,755	120,000	140,000
TOTAL Property Tax Revenue	\$ 69,204,406	\$ 71,805,154	\$ 76,985,877	\$ 82,660,640	\$ 92,656,628

Revenue Detail

CITY OF ORLANDO, FLORIDA
 ASSESSED AND ESTIMATED VALUE OF TAXABLE PROPERTY
 NET OF EXEMPTIONS
 LAST TEN FISCAL YEARS



Fiscal Year (1)	Real Property		Personal Property		Totals	
	Assessed Value	Estimated (2) Actual Value	Assessed Value	Estimated (2) Actual Value	Assessed Value	Estimated Value
1995	\$ 6,402,373,781	\$ 7,532,204,448	\$ 1,361,552,611	\$ 2,475,550,202	\$ 7,763,926,392	\$ 10,007,754,650
1996	6,609,441,679	7,775,813,740	1,423,718,337	2,588,578,795	8,033,160,016	10,364,392,535
1997	7,228,749,511	8,504,411,189	1,548,308,496	2,815,106,356	8,777,058,007	11,319,517,545
1998	7,681,067,592	9,036,550,108	1,582,582,525	2,877,422,773	9,263,650,117	11,913,972,881
1999	8,246,105,113	9,701,300,133	1,614,560,062	2,935,563,749	9,860,665,175	12,636,863,882
2000	9,406,864,847	11,066,899,820	2,007,656,526	3,650,284,593	11,414,521,373	14,717,184,413
2001	10,401,534,347	12,237,099,232	2,181,941,004	3,967,165,462	12,583,475,351	16,204,264,694
2002	11,106,733,091	13,066,744,813	2,053,283,775	3,733,243,227	13,160,016,866	16,799,988,040
2003	12,116,917,563	14,255,197,133	1,997,916,571	3,632,575,584	14,114,834,134	17,887,772,717
2004	13,123,185,185	15,439,041,394	1,983,258,308	3,605,924,196	15,106,443,493	19,044,965,590

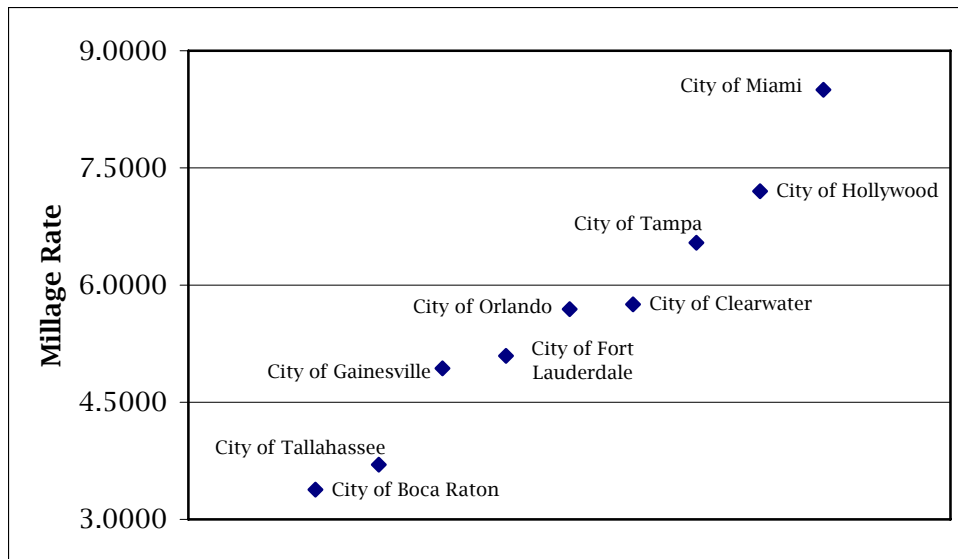
Source: Orange County Property Appraiser

- (1) Assessed values are determined as of January 1 for each fiscal year.
- (2) Real Property is assessed at 85% of estimated market value and Personal Property assessments at 55%.

Revenue Detail

Operating Millage Rate Comparison
Select Florida Municipalities

Municipality	Operating Millage FY 2005/2006	General Fund Budget FY 2005/2006
City of Boca Raton	3.3800	\$ 128,657,000
City of Tallahassee	3.7000	128,044,547
City of Gainesville	4.9355	84,940,847
City of Fort Lauderdale	5.0924	268,611,453
City of Orlando	5.6916	313,178,353
City of Clearwater	5.7530	111,399,910
City of Tampa	6.5390	305,577,968
City of Hollywood	7.1993	157,230,490
City of Miami	8.4995	491,765,000



Millage Rates (\$1 per \$1,000 of taxable value)

Fiscal Year	City of Orlando		
	Operations	Debt	Total
1995	6.0666	-	6.0666
1996	6.0666	-	6.0666
1997	6.0666	-	6.0666
1998	6.0666	-	6.0666
1999	6.0666	-	6.0666
2000	6.0666	-	6.0666
2001	6.0666	-	6.0666
2002	5.6916	-	5.6916
2003	5.6916	-	5.6916
2004	5.6916	-	5.6916

Revenue Detail



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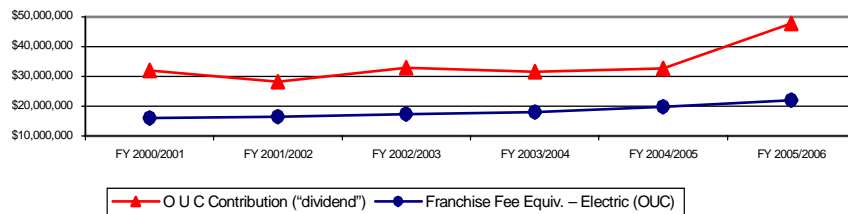
MAJOR REVENUE SOURCES
GENERAL FUND

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. The OUC dividend shown for FY 2005/2006 is approximately \$13 million above what it would have been under the previously negotiated arrangement. The additional dividend was an extraordinary payment for this year only. Future dividend payments are currently under negotiation.

Revenue Description	Actual FY 2000/2001	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
O U C Contribution ("dividend")	\$ 32,091,000	\$ 28,203,772	\$ 32,992,766	\$ 31,657,845	\$ 32,700,000	\$ 47,800,000
Franchise Fee Equiv. - Electric (OUC)	15,941,900	16,357,524	17,320,966	18,033,352	19,725,000	22,000,000

OUC History



Revenue Detail



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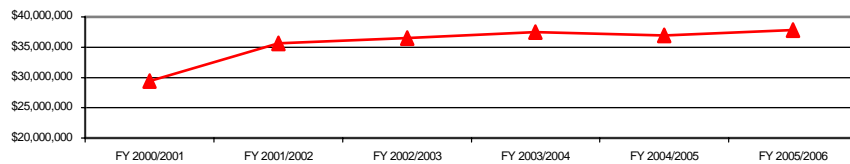
**MAJOR REVENUE SOURCES
GENERAL FUND**

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 historical data. See non General Fund revenues on page V-16 for additional discussion. The budgeted transfers for FY 2004/2005 and FY 2005/2006 include interest earnings, which are not shown on the Utility Tax Collections chart below.

	Actual	Actual	Actual	Actual	Revised Budget	Adopted Budget
<u>Revenue Description</u>	<u>FY 2000/2001</u>	<u>FY 2001/2002</u>	<u>FY 2002/2003</u>	<u>FY 2003/2004</u>	<u>FY 2004/2005</u>	<u>FY 2005/2006</u>
Contribution-Utilities Services Tax Fund	\$ 29,439,221	\$ 35,612,730	\$ 36,500,000	\$ 37,500,000	\$ 36,954,707	\$ 37,808,139

Contribution - Utilities Services Tax Fund



	Actual	Actual	Actual	Revised Budget	Adopted Budget
<u>Utility Tax Collections</u>	<u>FY 2001/2002</u>	<u>FY 2002/2003</u>	<u>FY 2003/2004</u>	<u>FY 2004/2005</u>	<u>FY 2005/2006</u>
Communications svcs.	\$ 21,041,741	\$ 16,963,228	\$ 16,844,739	\$ 17,634,346	\$ 16,464,006
Electric/water	17,773,889	20,175,624	20,648,347	18,440,514	20,500,514
Natural gas	349,952	390,292	393,794	350,000	390,000
Propane	174,183	189,167	210,825	190,000	230,000
Fuel oil	6,744	6,954	9,183	7,000	9,000
Total	\$ 39,346,509	\$ 37,725,265	\$ 38,106,888	\$ 36,621,860	\$ 37,593,520

Revenue Detail



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MAJOR REVENUE SOURCES
GENERAL FUND

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

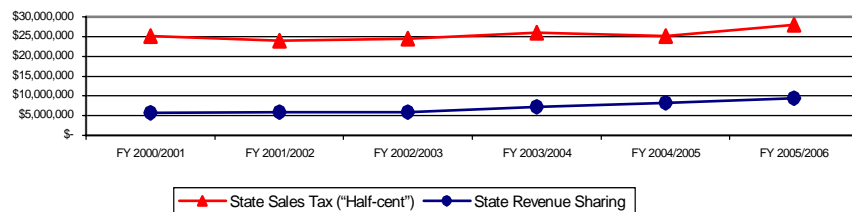
The State of Florida levies, and the Florida Department of Revenue collects, a 6% statewide sales tax, a portion of which is shared with counties and municipalities. Florida Statute (F.S.) 218.61(2) provides, “Money remitted by a sales tax dealer located within the county and transferred into the Local 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 F.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.

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 FY 2000/2001	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
State Sales Tax (“Half-cent”)	\$ 25,117,291	\$ 24,043,656	\$ 24,413,099	\$ 25,935,004	\$ 25,077,538	\$ 28,019,807
State Revenue Sharing	5,736,579	5,825,646	5,827,786	7,129,345	8,272,549	9,320,073

Intergovernmental Revenues



Revenue Detail



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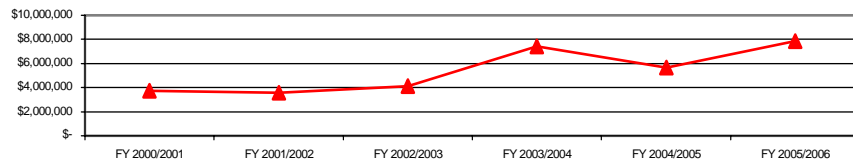
MAJOR REVENUE SOURCES
GENERAL FUND

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 provides budget estimates for this revenue source.

Revenue Description	Actual FY 2000/2001	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Fees-Building Permits	\$ 3,747,552	\$ 3,581,915	\$ 4,109,811	\$ 7,434,943	\$ 5,664,340	\$ 7,834,969

Fees - Building Permits



Revenue Detail



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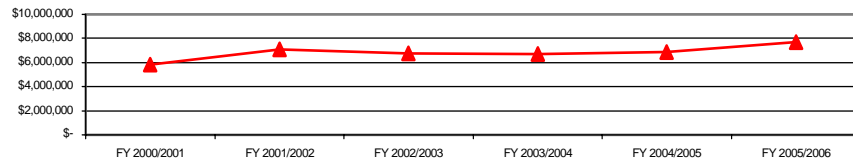
**MAJOR REVENUE SOURCES
GENERAL FUND**

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 FY 2000/2001	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Fees-GOAA Police	\$ 5,808,405	\$ 7,082,356	\$ 6,771,460	\$ 6,690,415	\$ 6,873,160	\$ 7,688,994
Fees-800 MHz Maintenance	59,600	59,534	72,718	59,174	74,172	69,174

Fees - GOAA Police



Staffing	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Airport Police Program	75	75	75	71	71

Revenue Detail



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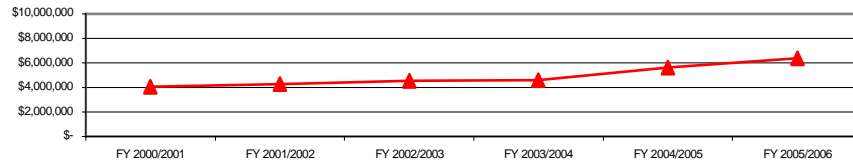
MAJOR REVENUE SOURCES
GENERAL FUND

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 Section 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

Revenue Description	Actual FY 2000/2001	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Occupational Licenses	\$ 4,062,940	\$ 4,263,664	\$ 4,526,050	\$ 4,595,276	\$ 5,626,000	\$ 6,375,000

Occupational Licenses



Revenue Detail



Mission Statement:

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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 and other types of buildings and activities producing sewage and 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 FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Wastewater Revenue Fund	\$ 31,716,322	\$ 37,005,127	\$ 37,416,459	\$ 44,013,790	\$ 43,183,473

Wastewater Revenue Fund History



Commodity charges are assessed for the use of the services and facilities of the municipal sanitary sewer system. These charges should cover operating costs. This is separate from capacity charges to cover capital investment and debt. Following is a breakdown of commodity charges between residential and commercial customers.

Commodity Charge	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Residential	\$ 11,161,671	\$ 10,944,067	\$ 11,303,359	\$ 15,724,873	\$ 16,345,080
Commercial	\$ 7,948,217	\$ 8,430,597	\$ 8,770,600	\$ 11,709,164	\$ 12,605,693

Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Millions of gallons treated	15,535	16,544	15,950	17,046	17,979
# of customers	69,008	69,416	70,786	71,047	72,000

Source: City of Orlando Wastewater Division

Revenue Detail



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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 2005/2006, the transfer to the General Fund should equal Utility Services Tax Fund revenues.

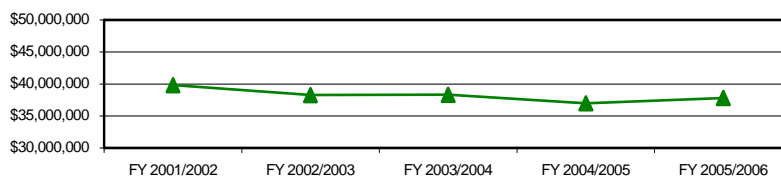
Specifically, the Fund receives utility taxes levied by the City on the price per unit of electricity, water and natural gas. The Fund also receives the larger portion of the Communications Services Tax (CST), which is levied by the City of Orlando (currently 5.22%) and collected by the Florida Department 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).

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.

Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Utilities Services Tax Fund	\$ 39,830,613	\$ 38,273,231	\$ 38,305,547	\$ 36,954,707	\$ 37,808,139

Utilities Services Tax Fund History



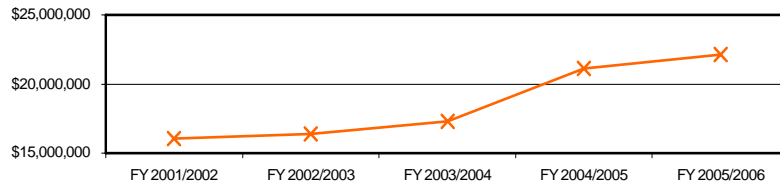
Revenue Detail

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.

Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Solid Waste Fund	\$ 16,034,158	\$ 16,370,761	\$ 17,297,556	\$ 21,101,873	\$ 22,150,960

Solid Waste Fund History



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Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Residential collections	\$ 6,799,454	\$ 6,866,252	\$ 7,201,851	\$ 7,580,562	\$ 9,104,404
Commercial collections	\$ 8,845,435	\$ 9,121,534	\$ 9,761,215	\$ 11,214,071	\$ 12,597,950

Customers	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Residential	45,867	46,391	48,026	48,814	51,888
Commercial	6,254	6,326	6,548	6,656	6,393
Total	52,121	52,717	54,574	55,470	58,281

Tons Collected	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Residential	62,821	61,522	49,447	53,440	54,509
Commercial	87,376	86,859	86,866	89,298	91,084
Total	150,197	148,381	136,313	142,738	145,593

Collection Fee	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Residential per household	\$ 13.00	\$ 13.00	\$ 13.00	\$ 14.00	\$ 14.35
Commercial base rate per cubic yard	\$ 4.75	\$ 4.75	\$ 4.75	\$ 5.20	\$ 5.33

Source: City of Orlando Solid Waste Management Division

Revenue Detail



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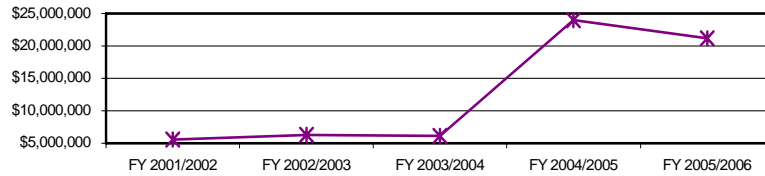


INTERNAL LOAN FUND

The Internal Loan Fund is an Internal Service Fund which provides interim or longer term financing to other City 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.

Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Internal Loan Fund	\$ 5,569,901	\$ 6,268,131	\$ 6,118,649	\$ 23,968,280	\$ 21,192,874

Internal Loan Fund History



Revenue Detail



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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.

<u>Fund Description</u>	<u>Actual FY 2001/2002</u>	<u>Actual FY 2002/2003</u>	<u>Actual FY 2003/2004</u>	<u>Revised Budget FY 2004/2005</u>	<u>Adopted Budget FY 2005/2006</u>
Risk Management Fund	\$ 13,839,686	\$ 17,108,505	\$ 16,345,347	\$ 18,221,058	\$ 18,471,128

Risk Management Fund History



Revenue Detail



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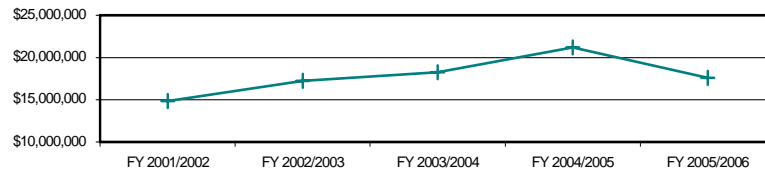


STORMWATER UTILITY FUND

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. The Stormwater Utility Fee is invoiced on the Property Tax bill. 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.

Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Stormwater Utility Fund	\$ 14,855,736	\$ 17,250,612	\$ 18,275,324	\$ 21,210,168	\$ 17,606,174

Stormwater Utility Fund History



Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
# of parcels (customers)	55,745	59,329	60,905	64,214	68,968
annual rate per ERU	\$ 66.00	\$ 66.00	\$ 66.00	\$ 82.56	\$ 99.00

Source: City of Orlando Streets and Stormwater Services Division

ERU (equivalent residential unit) provides a basis for comparing the run-off generated by one parcel with that generated by another. An ERU is determined to be an impervious area of 2,000 square feet. To compute ERUs for any parcel, divide the parcel's impervious area by 2,000. The ERU is used as the basis for computing monthly charges on residential and non-residential properties.

Revenue Detail



Mission Statement:

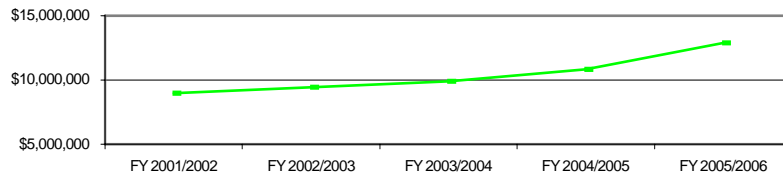
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CRA TRUST FUND

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 (F.S. 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.

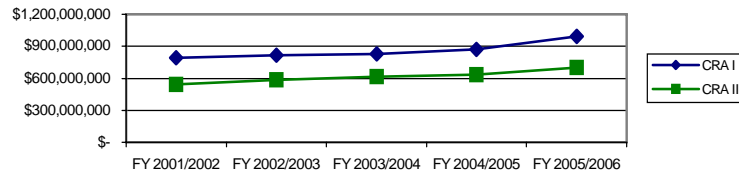
Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
CRA I/II Trust Fund	\$ 8,971,158	\$ 9,455,284	\$ 9,890,863	\$ 10,826,967	\$ 12,892,936

CRA I/II Trust Fund History



District/Assessed Value	FY 2001/2002	FY 2002/2003	FY 2003/2004	FY 2004/2005	FY 2005/2006
CRA I	\$ 793,929,541	\$ 816,230,192	\$ 829,329,714	\$ 873,372,531	\$ 991,810,488
CRA II	\$ 544,001,128	\$ 582,595,221	\$ 617,680,390	\$ 633,439,618	\$ 701,718,007

CRA I/II Assessed Value



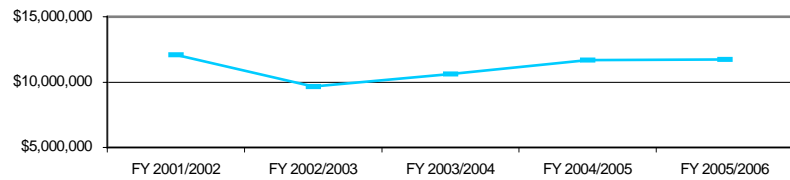
Revenue Detail

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.

Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Wastewater Impact Fee Res.	\$ 12,099,426	\$ 9,670,402	\$ 10,608,783	\$ 11,675,920	\$ 11,739,224

Wastewater Impact Fee Reserve Fund History



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Revenue Detail

ORLANDO CENTROPLEX FUND

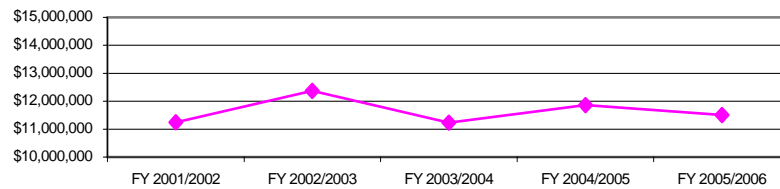
The Orlando Centroplex Fund is an Enterprise Fund which receives fees for the use of the 17,000-seat arena (TD Waterhouse Centre) and the 2,500-seat performing arts center (Bob Carr Performing Arts Centre). Centroplex fiscal personnel estimate the revenues for the budget based on anticipated bookings.

Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Orlando Centroplex Fund	\$ 11,239,946	\$ 12,365,154	\$ 11,236,012	\$ 11,862,747	\$ 11,507,795

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Centroplex Fund History



Venue	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
<u>TD Waterhouse Centre</u>					
Total events	144	162	152	136	120
Total attendance	1,096,458	1,249,063	1,088,191	1,126,418	N/A
<u>Bob Carr Centre</u>					
Total events	187	204	214	210	200
Total attendance	305,472	333,190	388,651	308,790	N/A

Source: City of Orlando Centroplex Division

Events held at the TD Waterhouse Centre include concerts, family/ice shows, basketball games, arena football, hockey and community events. Current tenants include the Orlando Magic of the National Basketball Association and the Orlando Predators of the Arena Football League. Former tenants include a Women's National Basketball Association team and hockey teams in two separate professional minor leagues.

Events held at the Bob Carr Performing Arts Centre include Broadway Series events, ballet, opera, symphony, community/school events and concerts.

Revenue Detail



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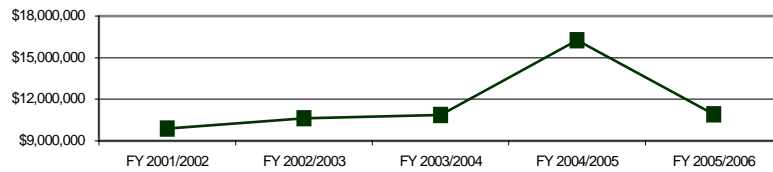


PARKING SYSTEM REVENUE FUND

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 FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Parking System Revenue	\$ 9,883,031	\$ 10,625,765	\$ 10,865,119	\$ 16,253,126	\$ 10,912,101

Parking System Revenue Fund History



Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
# of garage spaces	5,847	7,286	7,286	7,286	6,901
# of surface lot/street spaces	2,533	2,226	2,226	2,226	1,801
Parking ticket revenue	\$ 2,037,787	\$ 2,206,008	\$ 1,676,466	\$ 1,800,000	\$ 1,750,000

Source: City of Orlando Parking Division

Revenue Detail



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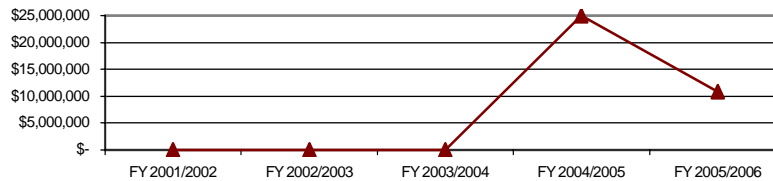
HURRICANE FUND

The Hurricane Fund is a Special Revenue Fund created to specifically track and account for expenditures related to hurricane recovery and related revenues, primarily from FEMA and the State of Florida. The Fund will also provide for an audit record for the inevitable FEMA selective post-event re-examination. All requests for reimbursement to FEMA and the State are submitted on FEMA project worksheets. The City creates and submits the forms to FEMA. A FEMA project worksheet provides a description of the damage, the scope of work to be completed, a cost estimate and any special considerations for the project. Each project is categorized into one of five FEMA identified categories, and similar projects are then grouped together in each category. It is from these project worksheets that reimbursements are determined.

The City borrowed \$25 million to cover cash flow issues related to the time between the City paying its vendors and receiving reimbursement from FEMA and the State. A \$5 million principal payment had been made as of the end of FY 2004/2005 and a \$10 million principal payment is included in the FY 2005/2006 budget. The Accounting and Control Division provides budget estimates.

Fund Description	Actual	Actual	Actual	Revised Budget	Adopted Budget
	FY 2001/2002	FY 2002/2003	FY 2003/2004	FY 2004/2005	FY 2005/2006
Hurricane Fund	\$ -	\$ -	\$ -	\$ 25,000,000	\$ 10,866,603

Hurricane Fund History



Hurricane	Project Worksheets Written
Charley	229
Frances	55
Jeanne	54
	<hr/>
	338
Worksheet Category	
A - Debris removal	83
B - Emergency protection	97
C - Road systems	10
E - Buildings & Equipment	39
F - Utilities	11
G - Other (Parks & Rec)	98
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	338

Revenue Detail



Mission Statement:

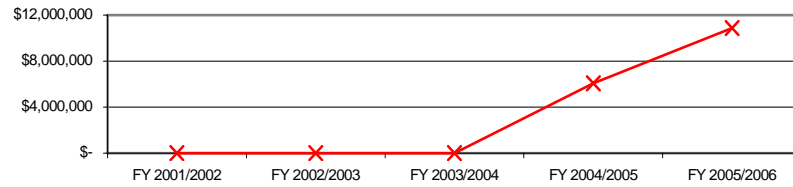
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FEMA WORKING CAPITAL FUND

The FEMA Working Capital Fund is a Debt Service Fund used to account for the \$25 million borrowing discussed under the Hurricane Fund on the previous page. The City anticipates this loan will cover the majority of the related hurricane expenses until FEMA and State reimbursements are received. The Accounting and Control Division provides budget estimates.

Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
FEMA Working Capital Fund	\$ -	\$ -	\$ -	\$ 6,077,148	\$ 10,866,603

FEMA Working Capital Fund History



Hurricane Activity thru 9/30/05

	Amount
Federal Reimbursement	\$ 18,614,803
State Reimbursement	859,273
Insurance Proceeds	555,983
General Fund	5,000,000
Interest earnings	252,671
	<u>\$ 25,282,730</u>
Expenditures	<u>\$ 33,361,602</u>
Excess of expenditures over revenues - covered by loan proceeds	\$ 8,078,872

Revenue Detail



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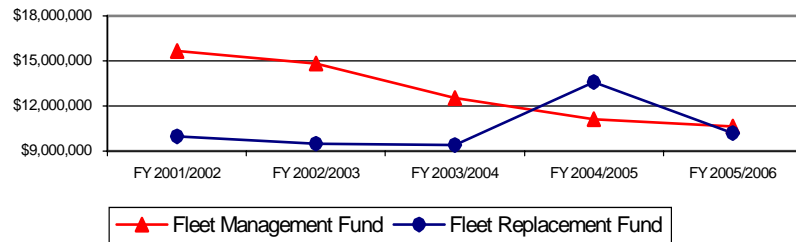
FLEET MANAGEMENT FUNDS

The Fleet Management Funds are Internal Service Funds which operate, maintain and replace 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. The Fleet Replacement Fund collects a depreciation/replacement charge based upon a vehicle's estimated life. Funds are billed monthly. The Fleet Management Fiscal Manager prepares estimates of revenue as part of the annual budget.

Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Fleet Management Fund	\$ 15,661,643	\$ 14,844,968	\$ 12,544,798	\$ 11,128,493	\$ 10,638,530

Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Fleet Replacement Fund	\$ 9,989,868	\$ 9,466,869	\$ 9,413,916	\$ 13,604,522	\$ 10,209,935

Fleet Funds History



Active Vehicles as of 9/30/05

Type	Count
Police marked vehicles	583
Fire marked vehicles	61
Public Works vehicles	604
Other	730
Total	1,978

FY 2004/2005 Fuel Usage by Department

Department	Gallons	Cost
Economic Dev.	48,362	\$ 104,750
Executive Offices	869	1,849
Families, Parks & Rec	108,950	239,876
General Administration	43,874	96,497
Housing	671	1,435
Fire	179,223	407,297
Police	698,858	1,515,205
Public Works	619,422	1,390,287
Transportation	27,044	59,064
Total	1,727,273	\$ 3,816,260

Source: City of Orlando Fleet Management Division

Revenue Detail



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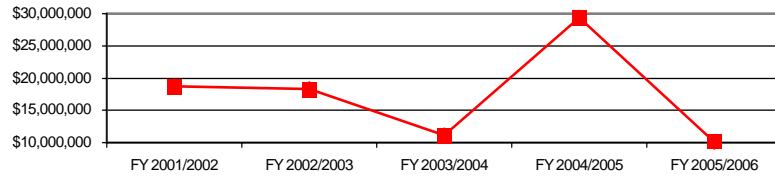


GAS TAX FUND

The Gas Tax Fund is a Governmental Fund that accounts for the receipt and disbursement of the Local Option Gas Tax. These revenues are used to build/repair roads, cover road related operating costs or to contribute to the local transit authority. Proceeds are distributed by the State Department of Revenue based upon interlocal agreement between a county and the municipalities within the county's boundaries. Each June the LCIR provides a forecast of the estimated distribution. The Gas Tax Fund also receives resources from other City revenues.

Fund Description	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Revised Budget FY 2004/2005	Adopted Budget FY 2005/2006
Gas Tax Fund	\$ 18,674,984	\$ 18,324,139	\$ 11,132,619	\$ 29,381,988	\$ 10,148,843

Gas Tax Fund History



FY 2005/2006 Interlocal Distribution

Government	Percentage	Distribution
Apopka	3.19	\$ 1,249,788
Belle Isle	0.62	242,906
Eatonville	0.25	97,946
Edgewood	0.21	82,274
Maitland	1.56	611,182
Oakland	0.17	66,603
Ocoee	2.86	1,120,500
Orange County	65.62	25,708,810
Orlando	20.53	8,043,308
Windermere	0.23	90,110
Winter Garden	2.07	810,991
Winter Park	2.69	1,053,897
Total	100.00	\$ 39,178,315

Source: Florida Legislative Committee on Intergovernmental Relations

Revenue Detail

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