

The background of the cover is a photograph of Coral Springs City Hall. The building is a modern, multi-story structure with a curved section on the left that has "CITY HALL" written on it. In front of the building are three tall flagpoles. The leftmost pole has the Coral Springs flag, the middle pole has the United States flag, and the rightmost pole has the Florida state flag. The foreground is filled with lush green and yellow plants. The sky is clear and blue.

City of Coral Springs Revenue Manual

Updated through Fiscal Year 2020

Department of Budget and Strategy

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Introduction

The City of Coral Springs Revenue Manual provides information about the major sources of revenue for the City of Coral Springs, as well as the variables that effect them.

The primary focus is on State authorized revenues and other recurring City revenues generally in excess of \$100,000 annually. This includes taxes, special assessments, franchise fees, intergovernmental revenues, charges for services, and other financing sources.

The Five Year Forecast is a major element of the City's planning cycle, utilized in the development of the Strategic Plan, Business Plan, and Operating and Capital Improvement Program budgets. For the forecast to be meaningful, a thorough understanding of the various funding sources is necessary.

This Revenue Manual is an effort to better understand and predict the City's revenues by undertaking a systematic documentation of revenue sources that will assist in the planning and budgeting process.

Organization

This manual is organized into three main sections:

- *Introduction*—To understand the basics of the City's revenue collection, provide an overview, and discuss key revenue forecasts.
- *Analysis of City Revenues*—Descriptive entries for a majority of the City's revenues.
- *Appendices*—Demographic information as well as lists of fees or rates from the City's Code.

Individual revenues include the following details:

- *Summary*—A brief description of the revenue
- *Legal Authority*—Statutes governing the revenue
- *Fund/Cost Center/Object*—The General Ledger accounting string.
- *Departments*- The responsible department and contact information
- *Disbursement Process*- The method in which the revenue is received.
- *Budget Determination/Distribution Formula* - factors effecting forecasted assumptions
- *Authorized Uses*
- *Fee Schedule (when applicable)*
- *Collection History*

Sources

Sources of information include adopted budgets, the City Code, Florida Department of Revenue documents, the laws of the State of Florida, City Commission resolutions and ordinances, and financial statements.

Revisions

Review of the *Revenue Manual* for changes in sources, statutes, ordinances and calculation methods will be complemented by updates of historical collection figures. New editions will be produced approximately every five years.

Departments or individuals noting inaccuracies, receiving new information, or making rate changes should notify the Budget and Strategy Division.

Revenue Categories

The revenues for the City of Coral Springs are generally divided into the following categories:

Ad Valorem Taxes
Non-Ad Valorem Special Assessments
Intergovernmental Revenues
Utility Service Taxes
Franchise Fees
Licenses and Permits
Charges for Services
Fines and Forfeitures
Misc./Other Income

Economic Conditions

Certain outside influences are key factors when budgeting revenues and setting fees.

Elasticity of Demand—The effect that price has on potential volume is one factor that must be considered in setting fees and taxes. Will the proposed rate change have an adverse effect on service volume? Demand for a service can shrink as the price escalates, or a fee that is too low can encourage consumption beyond the resources of the City.

Competitive Constraints—Are the services provided available from a less expensive or more efficient source? Have we tested our performance levels, cost efficiency and return on investment against industry standards, best practices and customer satisfaction? Often rates and fee structures affect both service effectiveness and customer response.

Introduction

Incentives—When attracting businesses for the purpose of economic development, it is often desirable to negotiate tax abatements or other incentives that would seem to run counter to revenue growth. The long term net effect, however, is to increase the tax base by increasing employment, in-city sales or other indirect economic impacts.

Regulatory—Property tax reform has become a recurring theme in the state. Various relief measures, such as Save Our Homes portability, and doubling of the homestead exemption, as well as changes in the Broward County Property Appraiser's assessment methodology can have a significant impact on revenues.

Methodologies

When we forecast future revenues for the Five Year Forecast, we use the following methodologies, as appropriate:

Trend Analysis—Using historical data to predict future revenues. For example, if a revenue has risen each year approximately 5%, we would expect that growth to continue at the same rate. This type of analysis does not take into account potential changes in any of the variables affecting the revenue, such as demographics, ordinances or economic conditions.

Deterministic Analysis—Projected revenues are based on strategic decisions - variables that can be manipulated by ordinance or policy are identified and set at optimal levels. One example is utility service taxes, which are driven not only by population and use, but also by the percentage levied. Usually this must be performed simultaneously with other types of analysis to be accurate.

Econometric Analysis—This relies on statistically significant correlations between dependent and independent variables to determine expected revenue. To identify the variables, a stepwise regression/correlation analysis must be performed using historical data. The major drawback in using this kind of analysis is the substantial amount of data required and the need to accurately forecast each of the causal variables.

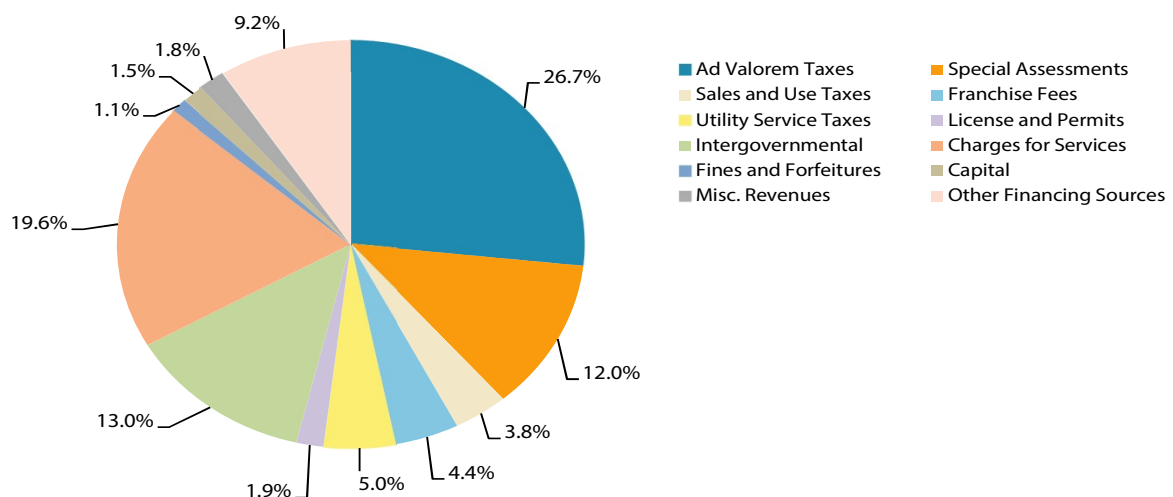
Comparative Analysis—By comparing a potential revenue with similar income from other sources within the City or with the same income in other cities, new sources or radically changed sources can be predicted.

Averaging—When dividing the revenue by a major variable, such as population, we arrive at a per capita number that can be multiplied against forecasts of that variable to anticipate future income. Marginal or secondary variables are ignored, leaving room for error.

Judgment—The staff who work with the revenue on a daily basis often have first-hand knowledge about the variables that effect future levels. While highly subjective and occasionally intuitive, this process often easily yields reasonably accurate data.

While each method, or a combination of methods, can prove useful for forecasting in a normal event, Fiscal Year 2020 and the onset of the COVID-19 pandemic significantly impacted City revenues. For a more detailed discussion on these impacts please see the following pages.

Where the Money Comes From by Source

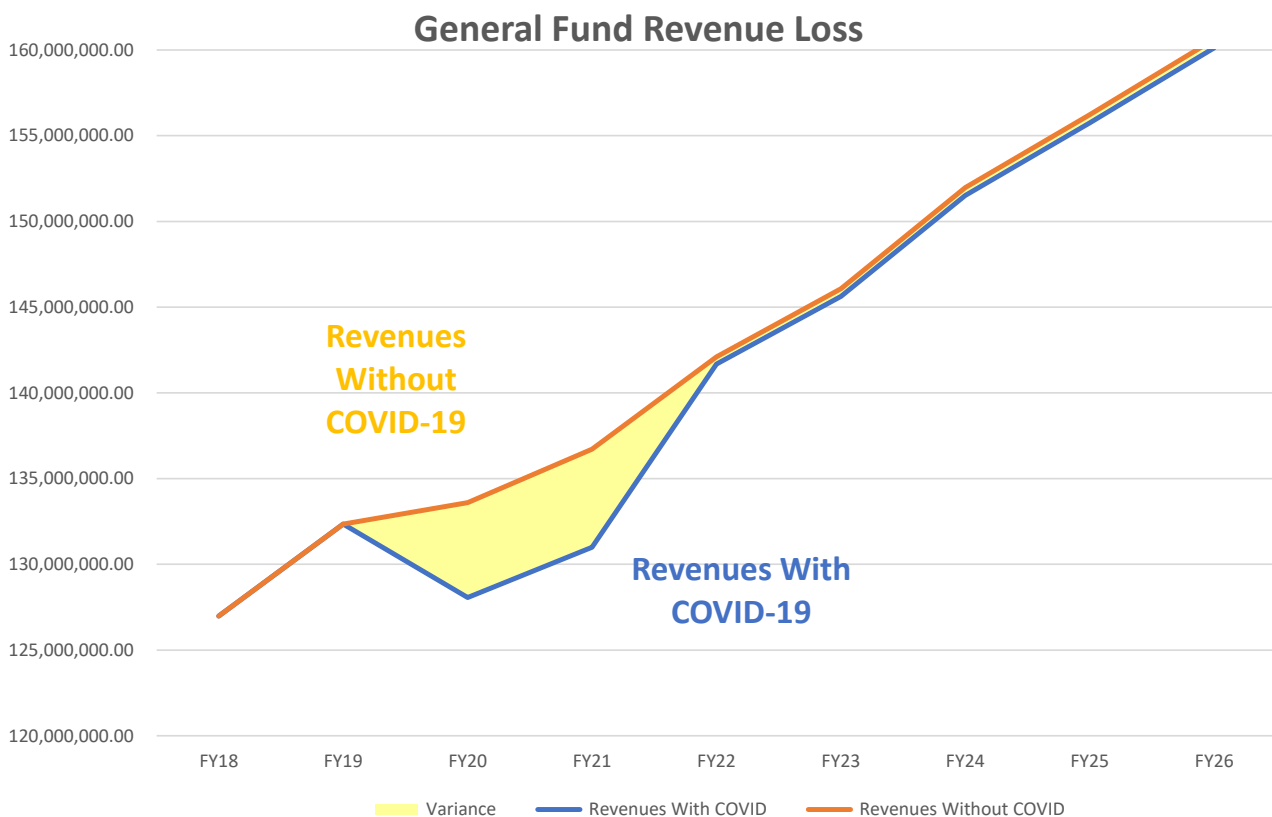


Fiscal Year 2020 Events and Impacts

The City of Coral Springs, along with the rest of the world, experienced significant impacts of the coronavirus disease 2019 (COVID-19) pandemic. On March 1, 2020, the Governor issued an Executive Order directing the Surgeon General of the State of Florida to issue a public health emergency and in response to the COVID-19 pandemic, the Governor declared a State of Emergency on March 9, 2020. Shortly thereafter, the City Manager declared a State of Emergency in the City of Coral Springs on March 13, 2020. Subsequently, both the County and the City issued various Emergency Orders temporarily closing specified public and private establishments and issuing Safer at Home orders for our residents. These actions greatly limited economic activity within the city and the receipt of charges for a significant amount of the services the City offers, resulting in deep impacts to the City's finances. At the time of this publication, Cities across the country were starting to re-open, with the State of Florida entering into Phase three of re-opening. With a vaccine on the horizon, municipal governments are hopeful, as they continue to monitor this pandemic.

Between Fiscal Year 2020 year-end, through Fiscal Year 2022, it is estimated that the City of Coral Springs could experience revenue loss of just under \$12 million, when compared to our pre-pandemic Five-Year Forecast of General Fund revenues and expenditures. Of this projected revenue loss, those that are most impacted are the demand driven revenues, charges for services and state revenues. For many of these, while we anticipate some level of normalcy returning in 2021, we do not believe there will be an immediate return to pre-pandemic levels.

To effectively prevent the spread of COVID-19, and to follow the CDC recommendations of social distancing, the 'Safer at Home' orders directed facilities to temporarily close or operate at limited capacity. As several City departments have an outward-facing service, as long as this event persists, revenues received as a result of those services are at risk. Parks and Recreation revenues, for example, are projected to decrease by -13% in 2021. As part of the Five-Year Forecast, the City has made several assumptions about future revenue growth that have a major impact on the resources that can be used for City services. Following is an explanation of some of these assumptions.



General Fund Five-Year Forecast

Adopted 9/21/2020

Adopted 9/21/2020			\$0.1500		\$0.1500		\$0.1500		\$0.1500		\$0.1500		
	\$5.8732		\$6.0232		\$6.0232		\$6.1732		\$6.1732		\$6.1732		
Adopted Fiscal Year 2020	Adopted Fiscal Year 2021	% Δ	Projected Fiscal Year 2022	% Δ	Projected Fiscal Year 2023	% Δ	Projected Fiscal Year 2024	% Δ	Projected Fiscal Year 2025	% Δ	Projected Fiscal Year 2026	% Δ	
Revenues/Financing Sources													
Ad Valorem Taxes	\$60,011,214	\$62,796,766	4.64%	\$66,976,602	6.7%	\$69,655,666	4.0%	\$74,245,965	6.6%	\$77,215,803	4.0%	\$80,304,435	4.0%
Solid Waste Special Assessment	2,189,175	\$2,189,175	0.00%	2,189,175	0.0%	2,189,175	0.0%	2,189,175	0.0%	2,189,175	0.0%	2,189,175	0.0%
Utility Franchise Fees	10,415,000	\$10,416,400	0.01%	10,449,150	0.3%	10,482,228	0.3%	10,515,636	0.3%	10,549,378	0.3%	10,583,458	0.3%
Utility Service Taxes	11,608,966	\$11,703,656	0.82%	11,820,693	1.0%	11,938,900	1.0%	12,058,289	1.0%	12,178,872	1.0%	12,300,660	1.0%
Intergovernmental Revenues	19,736,074	\$15,205,112	-22.96%	19,641,362	29.2%	19,886,398	1.2%	20,138,245	1.3%	20,396,999	1.3%	20,662,756	1.3%
Licenses and Permits	4,409,005	\$4,462,021	1.20%	4,712,395	5.6%	4,879,976	3.6%	5,055,936	3.6%	5,240,694	3.7%	5,434,690	3.7%
Charges for Services	17,969,349	\$19,464,474	8.32%	21,098,554	8.4%	21,867,703	3.6%	22,562,582	3.2%	23,233,220	3.0%	23,969,208	3.2%
Fines and Forfeitures	2,205,601	\$2,127,304	-3.55%	2,282,079	7.3%	2,332,408	2.2%	2,384,456	2.2%	2,438,280	2.3%	2,489,639	2.1%
Miscellaneous	4,194,979	\$4,147,028	-1.14%	4,196,025	1.2%	4,278,767	2.0%	4,365,083	2.0%	4,381,300	0.4%	4,397,832	0.4%
Interfund Transfers	855,639	\$140,000	-83.64%	142,800	2.0%	145,656	2.0%	148,577	2.0%	151,549	2.0%	154,579	2.0%
Total Revenues	\$133,595,003	\$132,651,937	-0.7%	\$143,508,836	8.2%	\$147,656,877	2.9%	\$153,663,943	4.1%	\$157,975,271	2.8%	\$162,486,435	2.9%
Expenditures/Financing Uses													
City Commission	\$381,247	\$409,156	7.3%	\$441,077	7.8%	\$456,546	3.5%	\$469,782	2.9%	\$483,500	2.9%	\$497,649	2.9%
City Manager's Office	1,293,684	\$1,549,951	19.8%	1,536,683	-0.9%	1,584,759	3.1%	1,632,035	3.0%	1,680,804	3.0%	1,731,055	3.0%
Budget and Strategy	955,258	\$1,010,619	5.8%	1,053,483	4.2%	1,087,322	3.2%	1,118,789	2.9%	1,151,288	2.9%	1,184,765	2.9%
Communications and Marketing	1,505,182	\$1,502,677	-0.2%	1,673,861	11.4%	1,728,186	3.2%	1,781,046	3.1%	1,835,643	3.1%	1,891,953	3.1%
City Clerk	899,203	\$840,181	-6.6%	882,888	5.1%	911,820	3.3%	939,393	3.0%	967,885	3.0%	997,269	3.0%
Economic Development Office	677,658	\$662,846	-2.2%	713,708	7.7%	737,226	3.3%	759,672	3.0%	782,871	3.1%	806,799	3.1%
Emergency Management	231,883	\$564,956	143.6%	596,523	5.6%	616,113	3.3%	634,498	3.0%	653,499	3.0%	673,088	3.0%
Human Resources	2,472,245	\$2,359,921	-4.5%	2,510,334	6.4%	2,591,785	3.2%	2,667,919	2.9%	2,746,572	2.9%	2,827,628	3.0%
Financial Services	2,989,796	\$2,965,891	-0.8%	3,165,443	6.7%	3,269,158	3.3%	3,364,150	2.9%	3,462,327	2.9%	3,563,490	2.9%
Information Technology	4,666,238	\$5,297,619	13.5%	5,488,504	3.6%	5,669,521	3.3%	5,846,126	3.1%	6,039,002	3.3%	6,238,337	3.3%
City Attorney's Office	1,219,261	\$1,198,235	-1.7%	1,303,652	8.8%	1,345,165	3.2%	1,385,349	3.0%	1,426,829	3.0%	1,469,580	3.0%
Police Department	54,939,564	\$57,102,652	3.9%	61,011,394	6.8%	62,709,729	2.8%	64,447,668	2.8%	65,975,773	2.4%	67,561,609	2.4%
Emergency Medical Services	11,842,637	\$12,174,329	2.8%	12,928,343	6.2%	13,524,094	4.6%	14,112,300	4.3%	14,704,202	4.2%	15,322,800	4.2%
Development Services	4,222,114	\$3,974,683	-5.9%	4,189,417	5.4%	4,327,103	3.3%	4,452,246	2.9%	4,581,623	2.9%	4,714,946	2.9%
Building	2,922,010	\$3,073,046	5.2%	3,190,483	3.8%	3,294,703	3.3%	3,389,858	2.9%	3,488,195	2.9%	3,589,503	2.9%
Public Works	6,608,263	6,380,840	-3.4%	6,702,772	5.0%	6,928,059	3.4%	7,149,152	3.2%	7,377,764	3.2%	7,613,853	3.2%
Parks and Recreation	15,580,598	\$14,615,237	-6.2%	15,986,270	9.4%	16,502,224	3.2%	16,991,947	3.0%	17,498,335	3.0%	18,020,854	3.0%
Non-Departmental	3,860,487	\$3,606,700	-6.6%	4,143,069	14.9%	3,847,656	-7.1%	3,956,355	2.8%	4,069,351	2.9%	4,186,836	2.9%
Interfund Transfers	4,806,236	\$4,654,976	-3.1%	5,111,885	9.8%	5,324,079	4.2%	5,548,764	4.2%	5,786,808	4.3%	6,039,142	4.4%
Capital Financing	11,521,439	\$11,943,387	3.7%	10,755,425	-9.9%	10,854,808	0.9%	10,869,024	0.1%	10,703,063	-1.5%	8,419,736	-21.3%
Equipment Service Fund Chargeback Credit		(\$3,235,965)											
Total Expenditures	\$133,595,003	\$132,651,937	-0.7%	\$143,385,216	8.1%	\$147,310,056	2.7%	\$151,516,071	2.9%	\$155,415,334	2.6%	\$157,350,894	1.2%
Surplus/(Deficit)	\$0	\$0		\$123,620		\$346,820		\$2,147,873		\$2,559,937		\$5,135,541	

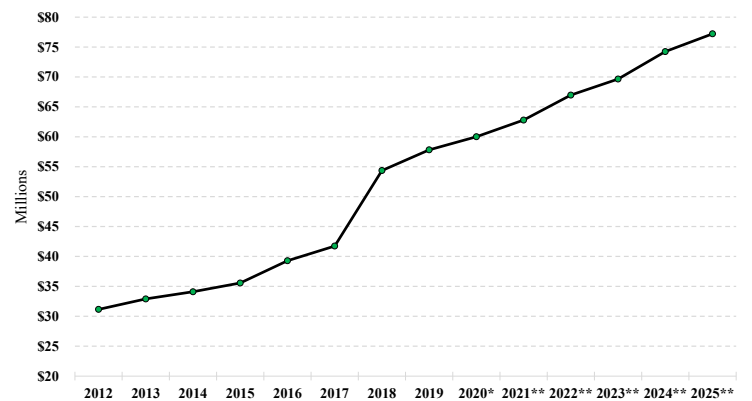
Revenue Forecasts

Ad Valorem Taxes

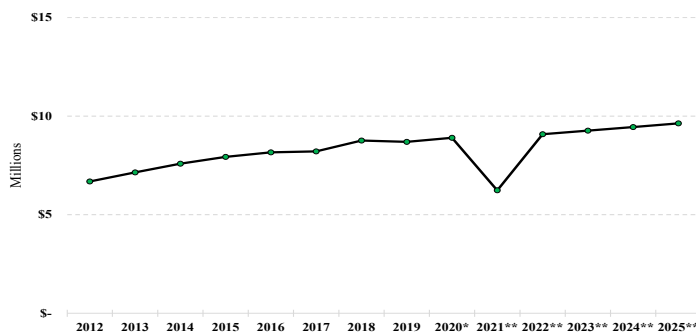
This revenue can grow through increases to the millage rate and/or taxable values. The City Commission must vote on changes to the millage rate during the annual budget process. Property values are expected to continue modestly increasing around 4%.

Small incremental increases to the operating millage rate are being considered in Fiscal Year 2022 and 2024 for the City to maintain a positive outlook.

Ad Valorem Property Tax



Half-Cent Sales Tax



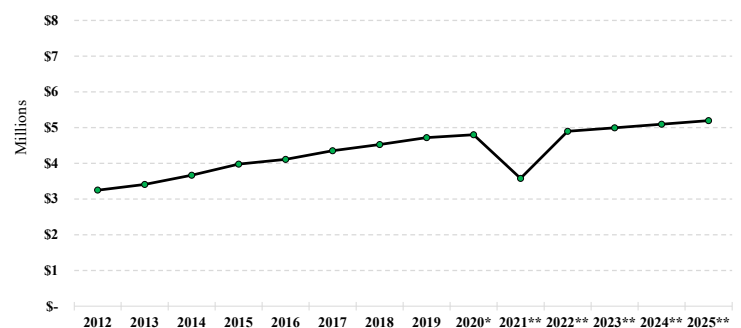
Half-Cent Sales Tax

The State is forecasting increases to reflect future strength in taxable sales related to tourism, motor vehicles, business purchases, and household goods. Each city's share is based on a percentage of population.

Municipal Shared Revenue

This revenue is comprised of a portion of state sales tax and the municipal fuel tax. As the economy recovers, the City expects this revenue will show gradual growth, perhaps tempered by declining fuel costs and a slower growth in Coral Springs' population.

Municipal Shared Revenues

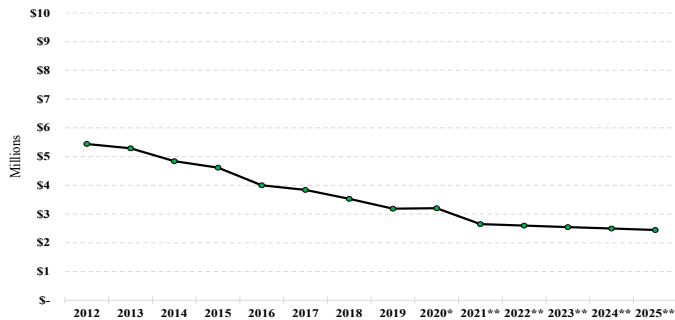


* designates budgeted amount

** designates forecasted amount

Revenue Forecasts

Communications Services Tax



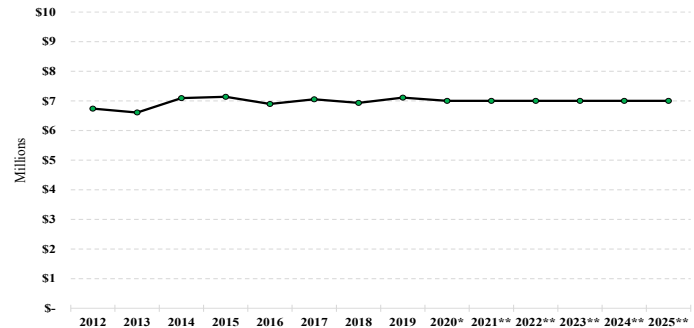
Communications Services Tax

The Communications Services Tax is imposed on retail sales of communications services, comprised of State and local portions. Coral Springs imposes a local tax rate of 5.22%. The State is forecasting a reduced estimate of growth due to negative growth rates in wireless service and a forecasted annual decline in landlines. The City is expecting no growth in this revenue as technology changes and consumer preferences shift to services not subject to tax.

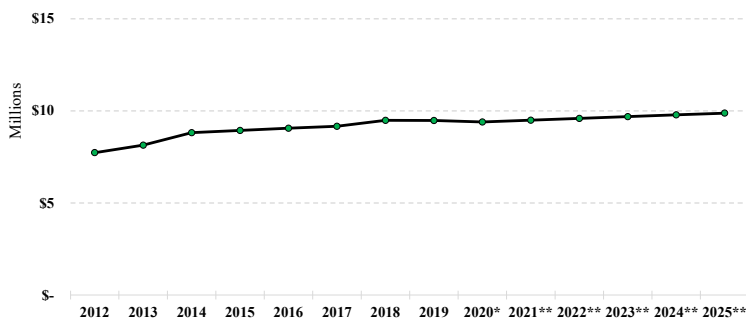
Electric Franchise Fees

Electric Franchise Fees

The City authorizes Florida Power and Light (FPL) to provide electrical service in exchange for a franchise fee to reimburse the City for use of rights-of-way and other public services. FPL bills each customer a portion of their total electric usage. As FPL rates increase and consumption of electricity grows, this revenue will increase. FPL has not had an increase to base rates since 2011 but has petitioned for an increase to build two nuclear power plants.



Electric Utility Sales Tax



Electric Utility Sales Tax

The City levies a 10% utility service tax on all electricity payments made within the City, through FPL. Electricity charges are made up of a base rate and a fuel rate. The City receives no tax on fuel rate increases, only on the base rate. When fuel rates increase, there is no effect on this revenue. Because this tax is based on the consumption of electricity, the City expects moderate growth as vacant residential and commercial properties become absorbed and normal activity resumes after the recession.

* designates budgeted amount

** designates forecasted amount



Ad Valorem Taxes

Summary

Ad valorem taxes are levied against the taxable value of real and personal property. The City Commission sets the millage rate for the tax before October 1 each year. One mill is \$1 of tax per \$1,000 of taxable assessed value. The millage rate is applied to a property's most recent taxable assessed value. Taxable assessed value equals total assessed value (taking into account the Save Our Homes restrictions on value increases on homesteaded property) less exemptions (such as the \$50,000 Homestead exemption, additional low-income senior exemptions and disability exemptions.)

Example: For a home assessed at \$250,000, a \$50,000 homestead exemption is deducted resulting in a taxable assessed value of \$200,000. The general fund operating millage rate (5.8732 for the 2019 tax bill) is applied, resulting in \$1,174.64 in ad valorem property taxes.

Legal Authority

Florida Constitution, Article VII, Section 9
Florida Statutes §116.211
Chapters 191-197 and 200
City of Coral Springs Code Chapter 17

Fund/Cost Center/Object

001-0000-311.10-00 Ad Valorem Taxes
001-0000-311.20-00 Delinquent Taxes

Department

Budget & Strategy, 954-344-5920

Disbursement Process

Funds are collected from property owners within the City by the Broward County Tax Collector and distributed via electronic funds transfer. The County wires proceeds 16 times each calendar year. Distributions can be viewed at bcftp.broward.org

Budget Determination

Budgets are based on Broward County's July 1 estimates of the City's total taxable assessed value of property.

Authorized Uses

General Fund revenue, unrestricted.

Fee Schedule/Discount Schedule

The Fiscal Year 2020 millage rate is \$5.8732, unchanged from the two previous years. Discounts are offered to property owners to encourage early payment, according to the following schedule:

4% if paid in November
3% if paid in December
2% if paid in January
1% if paid in February

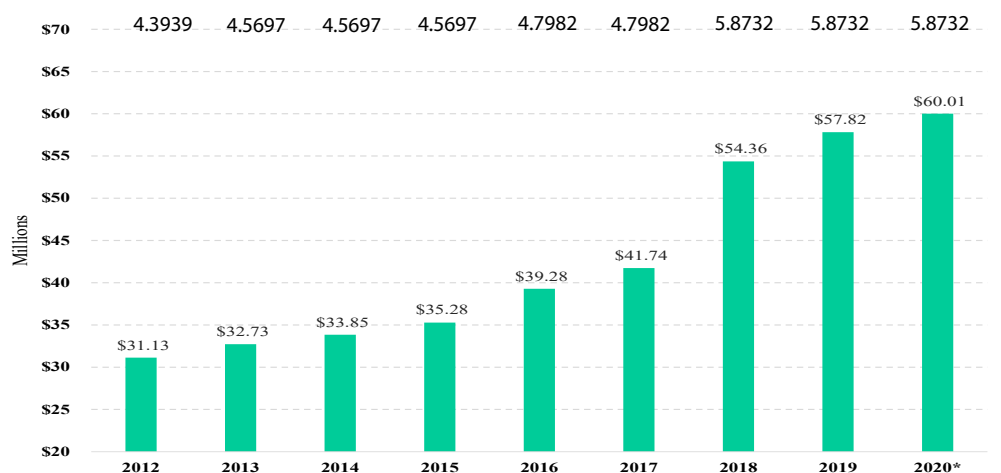
Collection History

Fiscal Year	Amount
2020*	\$60,011,214
2019	\$57,817,358
2018	\$54,358,346
2017	\$41,736,095
2016	\$39,282,218
2015	\$35,279,815
2014	\$33,847,000
2013	\$32,726,176
2012	\$31,133,669

(Includes delinquent taxes collected.)

*Adopted Budget

Ad Valorem Property Tax Revenues with Millage Rates



Half-Cent Sales Tax

Summary

Authorized in 1982, the local government half-cent sales tax program generates the largest amount of revenue for local government from state sources, distributing a portion of sales tax revenue based on a population-derived allocation formula. The primary purpose of this program is to provide relief from Ad Valorem and Utility Taxes and to create a funding source for local programs. Strict eligibility requirements are outlined in §218.23, F.S. Ordinary distributions to eligible municipalities come from 8.9744% (as of Fiscal Year 2020) of net sales tax proceeds (.089744 x .06 sales tax rate = \$.005 or half a cent). Emergency and supplemental distributions are only available to select counties that are fiscally-constrained or have a high inmate population.

Legal Authority

Florida Statutes §202.18(2)(c), 212.20(6), 218.60-67, 409.915

Fund/Cost Center/Object

001-0000-335.18-00

Department

Financial Services, 954-344-1088

Disbursement Process

Monies remitted by a sales tax dealer within the county are transferred to the Local Government Half-Cent Sales Tax Clearing Trust Fund and earmarked for distribution to the county and each city within the county. The Florida Department of Revenue distributes funds monthly to the City by electronic funds transfer.

Budget Determination

Historical data and July 1 estimates from Florida Office of Economic & Demographic Research.

Authorized Uses

The proceeds may be used for municipal-wide programs, municipal-wide property tax or utility tax relief or principal and interest payments on capital projects.

Half-Cent Sales Tax Distribution Formula

The city's portion is calculated as a percentage (Distribution Factor) of the county's distribution as follows:

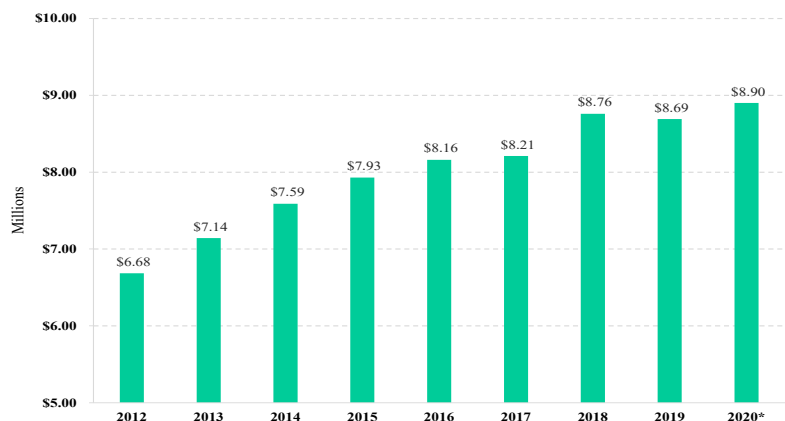
$$\text{Distribution Factor} = \frac{\text{Municipal Population}}{\text{Total County Population} + (2/3 \times \text{Incorporated Population})}$$
$$\text{Municipal Share} = \text{Distribution Factor} \times \text{Sales Tax Monies Earmarked for the County}$$

Collection History

Fiscal Year	Amount
2020*	\$8,900,000
2019	\$8,691,107
2018	\$8,759,771
2017	\$8,210,210
2016	\$8,160,408
2015	\$7,930,264
2014	\$7,587,739
2013	\$7,142,316
2012	\$6,684,505

*Adopted Budget

Half-Cent Sales Tax Revenues



Communications Services Tax

Summary

The Communications Services Tax (CST) Simplification Law, implemented October 1, 2001, consolidates taxes imposed on retail sales of communications services. The tax is comprised of a state portion and a local portion. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold.

State taxes

Communications services, except residential services that qualifies for partial exemption and direct-to-home satellite services, are subject to the state tax of 4.92% and the gross receipts tax of 2.52% for a combined rate of 7.44%. Proceeds from the state tax portion are distributed back to local governments via the half-cent sales tax distribution formula. The state rate applicable to direct-to-home satellite service is 11.44%.

Local taxes

The local CST rate for the City is 5.22%. The Florida Department of Revenue maintains a jurisdictional address database, called PointMatch, to allocate the tax charged to billable customers residing in each municipality. The City monitors this database for accuracy and inputs required changes.

Legal Authority

Chapter 202, Florida Statutes

Fund/Cost Center/Object

001-0000-315.20-25

Department

Financial Services, 954-344-1088

Disbursement Process

Payments are remitted to City via electronic funds transfer by Florida Department of Revenue. The revenue is received monthly.

Budget Determination

Historical data and July estimates from FL EDR (<http://edr.state.fl.us/Content/local-government/data/county-municipal/index.cfm>.)

Authorized Uses

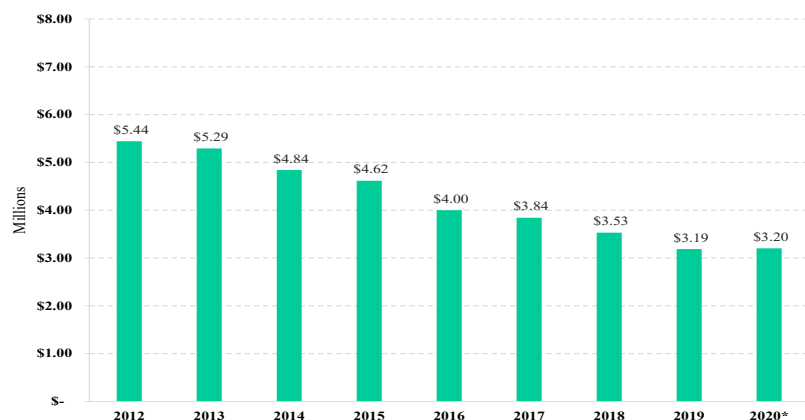
General Fund, unrestricted.

Collection History

Fiscal Year	Amount
2020*	\$3,200,000
2019	\$3,185,861
2018	\$3,529,670
2017	\$3,839,170
2016	\$3,999,468
2015	\$4,615,072
2014	\$4,837,666
2013	\$5,288,750
2012	\$5,439,445

*Adopted Budget

Communications Services Tax



Municipal Revenue Sharing

Summary

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for municipalities in order to ensure a minimum level of revenue parity among local governments. To be eligible, a municipality must meet a number of statutory requirements regarding financial reporting, auditing, minimum tax levies, standards for law enforcement officers and firefighters, budgeting and Truth in Millage procedures.

As of January 1, 2014, two revenues form the basis for the revenue sharing fund:

1.3653 percent of sales and use taxes (77.36% of total program funding)

net collections from the one-cent municipal fuel tax (22.64% of total program funding)

The trust fund no longer receives 12.5% of the state alternative fuel user decal fee collections due to the repeal of the annual decal fee program for motor vehicles powered by alternative fuels. However, beginning January 1, 2024, 25% of the 4 cents of excise tax levied upon each motor fuel equivalent gallon of natural gas fuel, pursuant to s. 206.9955(2)(a), F.S., shall be transferred to the trust fund.

Legal Authority

Florida Statutes §206.605(1), 206.9955, 206.997, 212.20(6), 218.20-26

Fund/Cost Center/Object

001-0000-335.12-00

Department

Financial Services, 954-344-1088

Disbursement Process

The Department of Revenue disburses revenue monthly directly to the City, by electronic funds transfer (EFT).

Distribution Formula

Information is certified by the City prior to June 1 and then an apportionment factor is calculated by FLDOR using three equally weighted factors by July 25 each year. The factors are: the adjusted city population, the city's share of sales tax collected within the county, and the city's relative ability to raise revenue based on per capita taxable values.

Authorized Uses

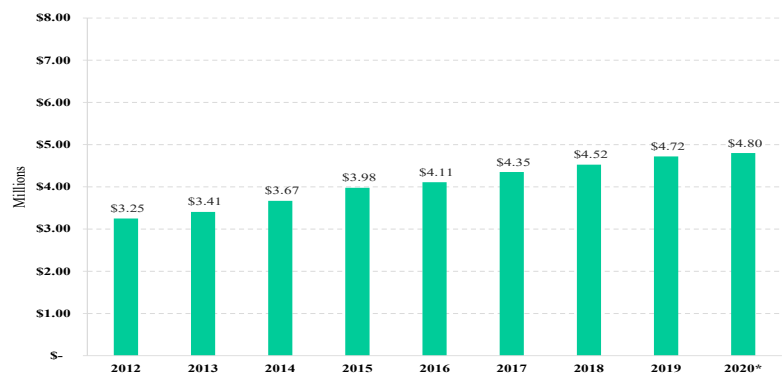
Funds derived from the one-cent municipal fuel tax must be used for transportation expenditures. Additionally, the City may pledge only the guaranteed entitlement portion of the distribution (up to 50% of the prior year's funds received) for bonded indebtedness. All remaining funds are available for general use.

Collection History

Fiscal Year	Amount
2020*	\$4,800,000
2019	\$4,718,957
2018	\$4,524,766
2017	\$4,351,120
2016	\$4,108,361
2015	\$3,978,105
2014	\$3,666,873
2013	\$3,405,476
2012	\$3,248,590

*Adopted Budget

Municipal Revenue Sharing



Local Option Gas Tax

Summary

Broward County levies a total of 12 cents per gallon of gas of which 10 cents is shared with the cities. The 10 cents is comprised of 6 cents (referred to as the “original” local option gas tax) allowed by §336.025(1)(a), FS and 4 cents of the 5 cents (referred to as the “additional” local option gas tax) allowed by §336.025(1)(b), FS. The first tax is applicable to all motor fuel and diesel fuel sold at wholesale in the county, while the second exempts diesel fuel. The “original” local option gas tax of 6 cents is shared with the City through an inter-local agreement, enacted June 14, 1988, by Ordinance No. 88-27. The inter-local agreement expired in August 2018 and was reestablished, reimposed, and releveid through December 31, 2047. The “additional” local option gas tax of 4 cents is shared through two separate agreements because these taxes were first levied at different times. There is an agreement governing 3 cents of the “additional” local option gas tax, which was first levied in 1994. This agreement initially provided for cities to receive 37.5% of the gas tax but has since increased to approximately 40% due to annexation. The agreement for the 1 cent “transit gas tax” was adopted in 2000 and amended in 2002 and allows the cities to directly receive 26% of the proceeds of this tax. In addition to the local option gas taxes, the county levies a “ninth cent gas tax” (1¢ per gallon) that it is not required to share with cities, although in some counties this is shared through negotiated inter-local agreements.

Legal Authority

Laws of Florida Chapters 83-3, 83-339, 84-369, 85-180, 85-342, 86-152, 86-243, 90-110, 90-351, 92-184, 92-309, 92-319, 92-320, 93-164, 93-206, 93-222, 94-146, 94-237, 95-257, 95-343, 95-417, 95-428

Florida Statutes §336.025

Broward County Ordinance No. 88-27, No. 2018-26

City of Coral Springs Resolution 2002-20

Fund/Cost Center/Object

001-0000-312.41-00 (Local Option Gas Tax)

001-0000-312.42-00 (Additional Local Option Gas Tax)

Department

Financial Services, 954-344-1088

Disbursement Process

Motor fuel wholesale distributors collect the tax and submit it to the Florida Department of Revenue, which distributes the funds to cities and counties monthly via electronic funds transfer, after a general revenue service charge is deducted. The City receives monthly distributions, for a period not to exceed thirty years (from August 31, 2018, through December 31, 2047).

Budget Determination

The agreements call for 62.5% to be held by the county and for the remaining 37.5% to be distributed to municipalities within the county on the basis of the city’s percentage of the county’s total incorporated population. The population figures to be used for calculation of the distribution are specified by the agreement. They are based on the most current edition of Florida Estimates of Population, published by the Bureau of Economics and Business Research, Population Division, University of Florida. The “Original” six cents Local Option Gas Tax was renewed in 2018 for a period of 30 years, where the updated BEBR population figures and the share of proceeds for the desired year are shared with each City.

Local Option Gas Tax

Authorized Uses

Florida Statutes, §336.025(1)(a)2, requires the proceeds of the local option gas tax be used only for transportation related expenditures, which include:

- Public transportation operations and maintenance.
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
- Street lighting installation, operation, maintenance, and repair.
- Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
- Bridge maintenance and operation.
- Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Additionally, local governments may use the services of the Division of Bond Finance of the State Board of Administration (pursuant to the State Bond Act) to issue bonds and pledge local option gas tax revenues to secure the payment of the bonds once a year, as detailed in §336.025(1)(c), FS.

12¢	Total Local Option Gas Tax	Broward County levies this tax; a portion is shared with Cities
6¢	“Original” Local Option Gas Tax	Cities receive 37.5% of this tax
3¢	“Additional” Local Option Gas Tax	Cities receive approx 50% of this tax
1¢	“Transit” Gas Tax	Cities receive 26% directly plus the benefit of another 26% through the Community Shuttle Grant Program.
1¢	“Homeless” Gas Tax	County retains all proceeds of this tax.
1¢	“Ninth Cent” Gas Tax	County retains all proceeds of this tax.

Local Option Gas Tax

Collection History

Fiscal Year	Amount
2020*	\$2,324,900
2019	\$2,333,849
2018	\$2,307,521
2017	\$2,301,939
2016	\$2,236,759
2015	\$2,195,696
2014	\$2,142,076
2013	\$2,082,232
2012	\$2,080,520

*Adopted Budget



Motor Fuel Tax Rebate

Summary

The State provides a reimbursement of a portion of the gas tax paid by the City on gas used in City vehicles. Gas purchases are made by Central Stores, the Police Department and the Fire Department, in large quantities. Accounts Payable gathers the details of the quantities purchased and used and submits a quarterly report to the Florida Department of Revenue. Off-road gasoline use (such as for generators) is not eligible for the gas tax reimbursement.

Legal Authority

Florida Statutes §206.625

Fund/Cost Center/Object

001-0000-335.41-00

Department

Financial Services, 954-344-1088

Disbursement Process

The Department of Revenue distributes collections to City by electronic funds transfer. The City receives quarterly distributions.

Budget Determination

Based on historical data and economic conditions.

Authorized Uses

General Fund, unrestricted.

Collection History

Fiscal Year	Motor Fuel Tax Rebate	Alcohol License Tax
2020*	\$53,453	\$50,000
2019	\$56,964	\$51,433
2018	\$56,876	\$49,288
2017	\$54,580	\$46,528
2016	\$41,162	\$53,145
2015	\$64,722	\$61,604
2014	\$41,960	\$51,717
2013	\$64,350	\$44,694
2012	\$52,092	\$44,390

*Adopted Budget

Alcoholic Beverage License Tax

Summary

The City is granted a portion of the funds collected by the Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco for license taxes levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages within the City. Under the current statute, municipalities receive 38% of the taxes collected within the City's corporate limits.

Legal Authority

Laws of Florida, Chapters 16774 (1935), 71-361, 90-233, 92-176, 94-218 Florida Statutes §561.342

Fund/Cost Center/Object

001-0000-335.15-00

Department

Financial Services, 954-344-1088

Disbursement Process

The disbursements come from the Alcoholic Beverage and Tobacco Trust Fund to the City by wire.

Budget Determination

Based on sales of alcohol, historical data, and trend analysis.

Authorized Uses

General Fund, unrestricted.

Electric Utility Service Tax

Summary

Utility service taxes are levied on the customer of a utility for the use of utilities within the City's corporate limits. The City assesses a flat 10% tax (the maximum allowed per Florida Statutes) on electric utility payments made within the City, through FPL (Florida Power and Light.) FPL charges are made up of a base rate and a fuel rate. The City receives no tax on fuel rate increases, only increases to the base rate. When fuel rates increase there is no effect on City's electric utility tax revenue because fuel rate increases are exempt from utility services tax.

Legal Authority

Florida Statutes §166.231-235
City of Coral Springs Ordinance 84-131

Fund/Cost Center/Object

001-0000-314.10-00

Department

Financial Services, 954-344-1088

Disbursement Process

Payments are made by utility end users through Florida Power and Light and passed on to the City in lump sum payments via electronic funds transfer. The City receives monthly distributions.

Budget Determination

Based on sale and use of electricity per utility customer. Determination is made utilizing both historical trends and growth patterns.

Authorized Uses

General Fund, unrestricted.

Collection History

Fiscal Year	Amount
2020*	\$9,400,000
2019	\$9,477,467
2018	\$9,489,135
2017	\$9,162,356
2016	\$9,056,315
2015	\$8,936,647
2014	\$8,819,225
2013	\$8,138,589
2012	\$7,731,838

*Adopted Budget

Electric Utility Service Tax



Water Utility Service Tax

Summary

The City assesses a 10% tax (current state law maximum) on all point of delivery service fees charged by the following water utilities currently operating within City limits.

- City of Coral Springs (CCS), serving the majority of Coral Springs;
- Coral Springs Improvement District (CSID), serving Sherwood Forest Park;
- North Springs Improvement District (NSID), serving areas to the north both within and outside city limits; and
- Royal Utilities (ROYU), serving Ramblewood East.

Legal Authority

Florida Statutes §166.231, Coral Springs Ordinance 84-131

Fund/Cost Center/Object

001-0000-314.30-01 CCS, -02 CSID, -03 NSID, -04 ROYU

Department

Financial Services, 954-344-1088

Disbursement Process

Utility providers collect taxes monthly as part of their normal billing cycle and remit lump sum payments to the City. The City receives monthly distributions.

Budget Determination

Based on water use and determined through analysis of historical trends and growth projections.

Authorized Uses

General Fund, unrestricted.

Fee Schedule

Flat 10%.

Propane Utility Service Tax

Summary

The City assesses a 10% tax (state law maximum) on all retail propane sales within corporate limits.

Legal Authority

Florida Statutes §166.231
City of Coral Springs Ordinance 84-131

Fund/Cost Center/Object

001-0000-314.80-00

Department

Financial Services, 954-344-1088

Disbursement Process

Propane providers add the tax to bills and remit lump sums to City via check. The City receives monthly distributions.

Collection History

Fiscal Year	Water UST	Propane UST
2020*	\$2,068,966	\$140,000
2019	\$2,084,934	\$143,836
2018	\$2,038,092	\$128,722
2017	\$2,048,622	\$140,326
2016	\$1,975,003	\$132,163
2015	\$1,970,004	\$148,158
2014	\$1,888,040	\$152,710
2013	\$1,882,074	\$150,077
2012	\$1,819,102	\$175,792

*Adopted Budget

Budget Determination

Based on sales of propane. Determination is estimated by analyzing historical data, growth patterns and trends.

Authorized Uses

General Fund, unrestricted.

Electric Franchise Fees

Summary

Franchise fees are levied on the utility, permitting the utility to operate within City geographical boundaries, based on an agreed percentage of total billing. The City grants authorization via a 30 year franchise agreement to Florida Power & Light (FPL) to provide electrical service in exchange for a monthly fee that reimburses the City for use of public rights-of-way and other public services. This agreement was renewed in Fiscal Year 2009 at a franchise fee rate of 5.9%.

Legal Authority

Florida Statutes §180.14, 180.20
Broward County Ordinance 83-20
Coral Springs Ordinance 65-105, 79-118, 08-120

Fund/Cost Center/Object

001-0000-323.10-00

Department

Financial Services, 954-344-1088

Disbursement Process

Payments are remitted by Florida Power & Light, based on billings. The City receives monthly distributions.

Budget Determination

Based on historical collections and calculations of potential electricity use.

Authorized Uses

General Fund, unrestricted.

Fee Schedule

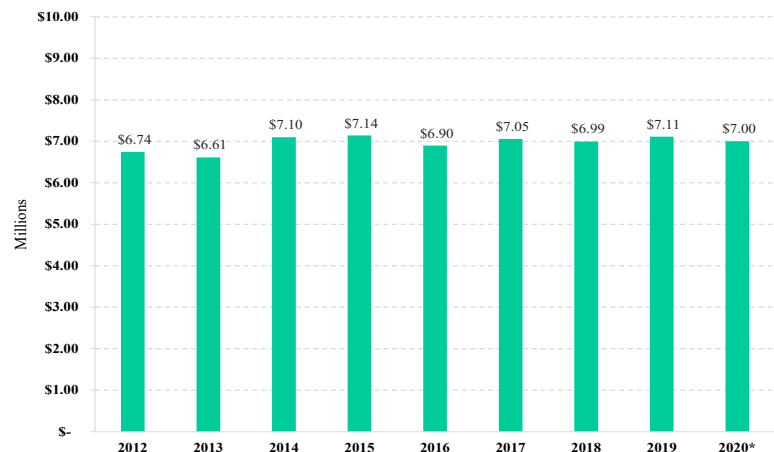
5.9% of the total revenues, including fuel adjustments, less permit fees from the sale of electricity.

Electric Franchise Fees

Collection History

Fiscal Year	Amount
2020*	\$7,000,000
2019	\$7,109,364
2018	\$6,933,541
2017	\$7,054,851
2016	\$6,895,939
2015	\$7,138,456
2014	\$7,095,324
2013	\$6,609,005
2012	\$6,738,441

*Adopted Budget



Solid Waste Collection Franchise Fees

Summary

The City grants an exclusive franchise to provide residential and commercial collection of solid waste within the City limits. As of January 1, 2014 this franchise was granted to Waste Pro. The previous franchisee was Waste Management. In 2016, the franchise agreement was amended as the City and contractor determined that service adjustments would benefit the residents.

Legal Authority

Florida Statutes §180.14, 180.20
Franchise Agreement with Waste Pro (expires September 30, 2021.)

Collection History

Fiscal Year	Commercial	Residential	Total
2020*	\$3,275,000	\$2,189,175	\$5,464,175
2019	\$3,297,103	\$2,184,925	\$5,482,027
2018	\$3,288,947	\$2,180,670	\$5,469,618
2017	\$3,061,125	\$2,143,527	\$5,204,652
2016	\$2,938,771	\$2,257,733	\$5,196,504
2015	\$2,845,639	\$2,147,155	\$4,992,794
2014	\$2,901,100	\$2,138,469	\$5,039,569
2013	\$1,703,027	\$1,827,073	\$3,530,100
2012	\$1,726,826	\$1,432,712	\$3,159,539

*Adopted Budget

Fund/Cost Center/Object

001-0000-323.70-00 Commercial Collection
001-0000-325.20-11 Residential Collection

Department

Financial Services, 954-344-1088
Public Works, 954-344-1165

Disbursement Process

Waste Pro remits commercial franchise fees to the City via check, and Broward County Revenue Collection remits residential solid waste assessments to the City via electronic funds transfer. The Building Department collects partial year assessments at the time a Certificate of Occupancy is issued. The City receives monthly distributions.

Budget Determination

Based on historical data, population and residential unit figures.

Authorized Uses

General Fund, unrestricted.

Fee Schedule

Approximately 27% of commercial billings and 26% of residential solid waste assessments collected.

Solid Waste Franchise Fees



Natural Gas Franchise Fees

Summary

The City granted a ten-year (commencing on June 6, 2006) non-exclusive franchise agreement to People's Gas System, a division of Tampa Electric Company (TECO) for providing natural gas service. In June of 2016, the franchise agreement with TECO was extended until FY2021. The franchise fee is based on grantee's gross receipts for sale and transportation of natural gas to residential, commercial, and industrial customers within the City limits.

Legal Authority

Florida Statutes §180.14, 180.20
Contract with TECO (Franchise Agreement)

Fund/Cost Center/Object

001-0000-323.40-00

Department

Financial Services, 954-344-1088

Disbursement Process

TECO remits payments by check to the City. The City receives monthly distributions.

Budget Determination

Based on historical collections and calculations of potential natural gas usage.

Authorized Uses

General Fund, unrestricted.

Fee Schedule

Six percent (6%) of the total revenues less permits from the sale of natural gas.

Collection History

Fiscal Year	Natural Gas	Towing
2020*	\$40,800	\$99,200
2019	\$40,446	\$94,925
2018	\$48,663	\$95,175
2017	\$46,742	\$88,100
2016	\$46,520	\$80,000
2015	\$43,418	\$70,385
2014	\$41,321	\$60,701
2013	\$34,950	\$55,120
2012	\$36,218	\$53,808

*Adopted Budget

Towing Franchise Fees

Summary

The City grants a non-exclusive franchise to provide towing service within City limits. The contractors are used by the Police Department to deal with illegally parked, abandoned, or derelict vehicles and any services required as a result of traffic accidents or crime scenes. Additionally, contractors provide, free of charge, all towing for City-owned vehicles within City limits.

Legal Authority

Franchise agreements with Emerald Transportation Corp. and Sal's Towing Service, were renewed April 1, 2020 through March 31, 2025.

Fund/Cost Center/Object

001-0000-323.90-00

Department

Financial Services, 954-344-1088

Disbursement Process

Payments are remitted to City by franchisee. The City receives quarterly distributions.

Budget Determination

Based on historical data.

Authorized Uses

General Fund, unrestricted.

Fee Schedule

City receives negotiated rate split evenly between franchisees. Base rate is \$97,240.50 as of April 1, 2019 with minimum 5% annual increase.

Other Intergovernmental Revenues

Enhanced 911 (E911) Revenues

Fee of up to \$0.50 can be charged per telephone line per month (wireless and non-wireless) and/or per retail transaction for pre-paid services to fund equipment and maintenance, database management, call taking, location verification, and call transfer costs for 911 service. Currently \$0.40 is assessed on these services, per Florida Statutes §365.172. These funds are distributed to the counties, and then on to local municipalities providing 911 service, through an interlocal agreement.

Legal Authority

Florida Statutes §365.172-173

Fund/Cost Center/Object

001-4101-335.20-10

Department

Police Department, 954-344-1800

Method Received

Monthly checks from Broward County.

Community Bus

Broward County reimburses the City for the operation of two community buses. Under the terms of the current agreement, the county agrees to pay City's costs for operations and maintenance of Community Shuttle Service at the established rate of \$49.95 for Total Vehicle Hours. The City charges a fare of \$0.50 per ride and implemented a half fare policy on November 1, 2018.

Fund/Cost Center/Object

001-8209-337.40-00

Department

Parks and Recreation, 954-345-2200

Disbursement Process

Parks and Recreation sends quarterly invoices to Broward County, who pays by check.

E911 Revenues

Fiscal Year	Amount
2020*	\$242,719
2019	\$264,090
2018	\$225,233
2017	\$229,806
2016	\$233,272
2015	\$221,895
2014	\$236,910
2013	\$258,247
2012	\$332,422

*Adopted Budget

Community Bus

Fiscal Year	Amount
2020*	\$125,002
2019	\$124,770
2018	\$123,836
2017	\$126,773
2016	\$118,503
2015	\$124,703
2014	\$124,748
2013	\$124,706
2012	\$125,270

*Adopted Budget

Seminole Casino

The Seminole Indian Tribe and Florida lawmakers negotiated an agreement regarding revenue sharing from casino gambling. The agreement calls for an annual contribution to the State based on the revenue of each casino. 3% of the proceeds are shared with the local governments where the tribal gaming facilities are located. The City's Police and Fire Department are impacted by the expanding Seminole Coconut Creek casino due to automatic and mutual aid agreements. Therefore the City receives a 12% share of the revenue that the Seminole Coconut Creek Casino contributes to the State. Since the tribe has ceased revenue sharing effective April 2019, no future payments will be expected to be received after the 2020 distribution. As this revenue is not budgeted, this shift will not negatively impact long term financial planning for the City.

Legal Authority

Florida Statutes 285.710

Fund/Cost Center/Object

001-0000-335.19-01

Department

Financial Services, 954-344-1088

Disbursement Process

Annual payment received via electronic funds transfer.

Seminole Casino

Fiscal Year	Amount
2020*	\$0
2019	\$209,499
2018	\$216,470
2017	\$124,611
2016	\$152,021
2015	\$140,471
2014	\$140,718
2013	\$78,726
2012	\$62,829

*Adopted Budget

Parks and Recreation

Aquatics Summary

As part of the Parks and Recreation Department, the Aquatics division operates Cypress Pool, Mullins Pool, and the Aquatic Complex. The Aquatic Complex is a world-renowned facility, home to national and international swimming, water polo, synchronized swimming and diving competitions. Olympic divers and swimmers from all over the world train at this facility. The Complex also offers an array of lessons, camps, activities and includes a full-service fitness center and swim shop.

Fund/Cost Center/Object

001-8301-347-all; 001-8302-347-all; 001-8303-347-all

Department

Aquatics, 954-345-2121

Disbursement Process

Membership fees are collected quarterly or annually. All other fees are collected per hour, per day, per session, per class, per week, or per month.

Budget Determination

Historical data, trend analysis, and demographics.

Fee Schedule

Please see Appendix C.

Aquatics Revenues

Fiscal Year	Amount
2020*	\$1,793,920
2019	\$1,547,009
2018	\$1,624,379
2017	\$1,483,894
2016	\$1,611,618
2015	\$1,930,804
2014	\$1,909,496
2013	\$1,867,347
2012	\$1,726,091

*Adopted Budget

Parks Summary

The City has 49 public parks, including five major athletic and recreational centers, a gymnasium, and tennis center. Year-round outdoor activities take place on multi-use athletic fields and 20 baseball fields. Summer camps and special events are regularly offered. Revenue is generated from field and court reservations, rentals of pavilions, halls and the Gymnasium, and fees for camps, classes and other events and activities. City facilities host over 4 million park patrons each year and around 1,150 sports teams.

Fund/Cost Center/Object

001-8101-347 through 8210-347-all

Department

Parks and Recreation, 954-345-2200

Disbursement Process

Fees are collected at point of sale.

Budget Determination

Historical data, trend analysis, and demographics.

Fee Schedule

Please see Appendix C.

Parks Revenues

Fiscal Year	Amount
2020*	\$1,912,644
2019	\$1,352,161
2018	\$1,538,774
2017	\$1,539,324
2016	\$1,695,906
2015	\$1,693,904
2014	\$1,645,464
2013	\$1,583,808
2012	\$1,678,657

*Adopted Budget

Parks and Recreation, cont'd.

Tennis Summary

Tennis services are offered at Cypress Park and the Tennis Center. Cypress Park features eight lighted hard-surfaced tennis courts and two racquetball courts. The Tennis Center features 12 lighted fast-dry clay courts, four pickleball courts, four hard courts, a clubhouse, cafe and other amenities.

Fund/Cost Center/Object

001-8401-347-all; 001-8409-347-all

Department

Parks and Recreation, 954-345-2200

Disbursement Process

Fees are collected at point of sale.

Budget Determination

Historical data, trend analysis, and demographics.

Fee Schedule

Please see Appendix C.

Tennis Revenues

Fiscal Year	Amount
2020*	\$488,573
2019	\$691,628
2018	\$399,470
2017	\$416,757
2016	\$465,184
2015	\$456,939
2014	\$414,688
2013	\$435,747
2012	\$450,350

*Adopted Budget

Sportsplex Summary

The Sportsplex refers to the City facilities on the land adjacent to the Sawgrass Expressway between Sample Road and Royal Palm Boulevard. Revenues are derived from land lease contracts (concession agreements) and facility rentals.

Fund/Cost Center/Object

001-7810-347-all; 001-7812-347-all

Department

Parks and Recreation, 954-345-2200

Disbursement Process

As per agreements.

Budget Determination

Historical data, trend analysis, and demographics.

Fee Schedule

Please see Appendix C.

Sportsplex Revenues

Fiscal Year	Amount
2020*	\$347,500
2019	\$360,639
2018	\$480,192
2017	\$378,961
2016	\$384,399
2015	\$380,385
2014	\$368,942
2013	\$277,730
2012	\$294,650

*Adopted Budget

Public Safety

Assuring public safety is one of the City's priorities. The Police and Fire Departments provide protection and safety for the citizens of Coral Springs. Additional services are offered for various needs of residents, businesses and visitors for which the user receives a unique benefit. For these, the Departments charge administrative or user fees commensurate with the cost incurred to provide the service.

Police Summary

The Police Department assesses fees for extra services it provides which are paid by the people who require them, primarily filing fees and alarm registrations. Filing fees involve copies of police reports, traffic accident reports and traffic citations paid to attorneys. A \$25 alarm registration fee is charged to ensure operational reliability and proper use of alarm systems. Other services include good conduct certificates.

Fund/Cost Center/Object

001-4101-341.90-24	Rents and Royalties
001-4101-342.10-00	Pol Serv - Accident Reports
001-4101-342.12-00	Photos/Fingerprints
001-4101-342.14-00*	Liason-School Board*
001-4101-342.15-00	DUI Tapes
001-4101-342.16-00	Vehicle Inspection Fee
001-4101-342.17-00	Alarm Registration
001-4101-342.18-00	Restitution for Investigative Costs
001-4101-342.19-00	Range Fee-Ret LEO Qualify
001-4101-342.23-00	Court Order Comm Svc Admin
001-4101-342.90-00; 90-26	Other
001-4101-362.00-00	Rents & Royalties
001-4101-362.02-01	Firing Range Renal
001-4109-342.13-01	Filing Fees
001-4109-342.13-02	Permit Fees
001-4109-359.30-01	Police Off Duty Detail

* The Broward County School Board reimburses the City a portion of the cost to provide SRO's (school resource officers.) Although classified as a revenue, these funds typically cover only about 30% of the total cost to provide SROs.

Department

Police Department, 954-344-1800

Disbursement Process

Fees collected at sale.

Budget Determination

Historical data, trend analysis, and demographics.

Fee Schedule

Please see Appendix C.

Police Revenues

Fiscal Year	Amount
2020*	\$ 2,094,010
2019	\$ 2,291,150
2018	\$ 1,848,162
2017	\$ 1,497,207
2016	\$ 1,112,643
2015	\$ 1,088,493
2014	\$ 1,086,376
2013	\$ 1,051,813
2012	\$ 1,104,562

*Adopted Budget

Public Safety, cont'd.

EMS Summary

The City operates eight ALS (advanced life support) rescue units that protect the lives of residents by quickly responding to medical emergencies, providing expert care, and transportation to medical facilities if needed. Transported individuals are charged for this service, which may include a transport fee, mileage fee, and oxygen administration fee.

The billing and collection elements of this critical service have been outsourced to a third party. Medical billing is an area which requires specialized knowledge of processes and methods created for dealing specifically with the medical and insurance industries.

Fund/Cost Center/Object

001-4702-335.29-01	Public Emergency Medical Transportation
001-4702-342.40-03	Emergency Service Fees / Medicaid Managed Care PRG
001-4702-342.40-01	EMS Special Detail Fee
001-4702-342.40-02	Community Paramedicine
001-4702-342.60-02	Ambulance Fees/Transport
001-4702-342.60-03	Ambulance Fees/Reserve for Uncollected
001-4702-342.60-05	Interfacility Transport
001-4702-342.91-01	EMS Reports H1
001-4704-342.60-10	EMS Contract (Broward Co)
001-4704-342.60-11	EMS Contract (Parkland)

Department

Fire Department, 954-344-5934

Disbursement Process

The vendor processes payments as received and transmits funds daily to the City's bank account.

Budget Determination

Historical data, trend analysis, and demographics.

Fee Schedule

Please see Appendix C.

EMS Revenues

Fiscal Year	Amount
2020*	\$ 4,509,335
2019	\$ 2,509,658
2018	\$ 2,265,882
2017	\$ 2,605,694
2016	\$ 1,762,548
2015	\$ 2,319,980
2014	\$ 1,899,858
2013	\$ 2,128,132
2012	\$ 2,406,149

*Adopted Budget

Code Compliance

Code Compliance enforces the City's Land Development Code and Code of Ordinances, educates residents and business owners to protect the integrity of our neighborhoods and business communities, while maintaining a high quality of living and high property values. A variety of services are provided to meet these objectives, some of which may result in charges or fees.

Lien Search

Whenever the City receives a request for an accounting of the amounts of any outstanding city liens, a minimum service fee of seventy-five dollars (\$75.00) per request shall be charged to the person making the request. The following charges are imposed in connection with liens and lien satisfactions:

Lien search	\$75.00
Lien search — expedited (24 hours)	\$125.00
Lien preparation and recording	\$55.00
Lien release preparation (with recording)	\$45.00

Fund/Cost Center/Object

001-5403-341.10-08
001-1602-341.10-03

Abandoned Properties

To avoid declining property values, all mortgagees are required to register each abandoned/vacant property with the City per Ordinance No. 2008-109, establishing Chapter 16 ½ regarding abandoned real and personal property. This Chapter establishes the responsibilities for mortgagees concerning registration, maintenance and security of abandoned real properties. A separate registration is required for each vacant property, along with the annual registration fee of \$150.00.

Fund/Cost Center/Object

001-5403-343.90-05

Landlord Registration

Per Section 215 of the Land Development Code, any property owner that offers a residential property for lease within the City of Coral Springs is required to register the leased property. A \$56.36 registration fee must be renewed annually. This program provides the City with a current, accurate database of rental properties. The rental property database can be used by staff to contact property owners regarding safety violations or in case of an emergency.

Fund/Cost Center/Object

001-5403-345.20-00

Department

Code Compliance, 954-344-5964

Disbursement Process

Registrations are mailed, paid on-line, or paid in person at City Hall.

Budget Determination

Based on historical data and demographics.

Fee Schedule

\$56.36 registration
\$25.00 late fee

Code Compliance

Fiscal Year	Lien Search	Abandoned Property	Landlord Registration
2020*	\$550,000	\$20,000	\$123,087
2019	\$652,496	\$21,759	\$603,392
2018	\$793,664	\$23,700	\$440,012
2017	\$941,087	\$38,700	\$343,271
2016	\$1,201,968	\$67,950	\$325,734
2015	\$1,050,270	\$112,050	\$305,859
2014	\$629,566	\$102,307	\$331,313
2013	\$609,382	\$131,356	\$321,931
2012	\$362,587	\$119,988	N/A

*Adopted Budget

Fines and Forfeitures

Code Compliance Citations and Liens

Summary

In carrying out their mission, Code Compliance generates revenue from the imposition of fines and liens against properties. All code cases, whether initiated by a citizen, code officer, or other City department personnel, are inspected and verified. If a violation exists, the code officer takes action toward voluntary compliance. Warning notices are given, then administrative citations can be issued for a specified fine if the violations are not remedied.

Fund/Cost Center/Object

001-5403-354.10-02 and -03;

Department

Code Compliance, 954-344-5964

Disbursement Process

Payments can be made on-line, by mail or in person at City Hall.

Budget Determination

Based on historical data and updates to fines and collection procedures.

Fee Schedule

A schedule of civil penalties is set forth under the City's Land Development Code, Section 190.1.

Court Fines

Summary

Revenues are received from a portion of any citation, fee or ticket issued by the Coral Springs Police Department. The Broward County court system administers the process, distributing any proceeds to the County, the State and the City. The majority of the revenue is derived from traffic and parking violations.

Fund/Cost Center/Object

001-4101-351.10-00

Department

Police Department, 954-344-1800

Disbursement Process

A monthly check is received from Broward County with backup details.

Budget Determination

Based on historical data and economic considerations.

Fee Schedule

As determined by the State.

Misdemeanor Diversion Program

Summary

New for Fiscal Year 2015, the City is offering non-violent first time offenders a chance to mitigate the potential negative consequences on a person's livelihood from the creation of a court case.

When a defendant is issued a Notice to Appear in County Court for a qualifying offense, they have the option to apply to the City Attorney's Office to participate in this program. If the offender qualifies for the program they must attend a rehabilitative instructional program and pay a required fee. Upon successful completion of the program, the offender's case will be closed and will not be filed in court.

Fund/Cost Center/Object

001-2502-341.90-28

Department

City Attorney, 954-344-5977

Fines and Forfeitures

Fiscal Year	Citations, Liens	Court Fines	Misdemeanor
2020*	\$658,000	\$927,000	\$20,000
2019	\$1,278,840	\$1,130,727	\$15,215
2018	\$1,935,753	\$1,206,205	\$24,395
2017	\$3,468,864	\$878,665	\$23,275
2016	\$3,956,387	\$883,598	\$32,240
2015	\$1,147,045	\$1,091,615	\$25,420
2014	\$639,512	\$916,528	\$12,015
2013	\$646,911	\$606,910	\$0
2012	\$654,696	\$514,754	\$0

*Adopted Budget

Permits and Business Tax

Building Permits

Summary

The Building Department provides customer friendly plan review, issues building permits, performs field inspections, and issues certificates of occupancy to ensure conformance of construction in the City with governing building codes. The review and approval process allows problems to be identified and corrected before any non-compliant work occurs. Obtaining a permit allows an inspector knowledgeable in construction an opportunity to ensure that minimum code-prescribed construction requirements are met and that what gets built meets minimum safety requirements.

During the process of obtaining a permit, a contractor's license and insurance are verified. The transfer of property can be delayed when non-permitted work is discovered. Work completed without permits and/or inspections is deemed unsafe.

Fund/Cost Center/Object

001-5101-322.00-00

Department

Building, 954-344-1025

Disbursement Process

Fees are collected from customers as permits are applied for.

Budget Determination

Historical data, trend analysis and projections of building.

Fee Schedule

Please see Appendix C.

Collection History

Fiscal Year	Amount
2020*	\$2,815,000
2019	\$3,163,176
2018	\$3,080,295
2017	\$3,704,639
2016	\$2,805,524
2015	\$2,421,951
2014	\$2,013,696
2013	\$1,832,919
2012	\$2,015,829

*Adopted Budget

Business Tax

Summary

Any person who engages in any business, occupation, or profession that is covered by the Local Business Tax Receipts and Business Regulations, Section 10 of the City's Land Development Code, is required to pay a local business tax.

Imposition of a local business tax provides revenue to support City services provided to those businesses. It also allows the City to be aware of the types and numbers of businesses operating in the City which helps in planning for economic development and other needed services for the future. Chapter 10 of the Land Development Code, Section 1026 lists the amounts assessed against the various trades, businesses and professions.

Fund/Cost Center/Object

001-0000-316.00-00; 001-0000-316.20-00

Department

Code Compliance, Business Tax Office, 954-344-5964

Disbursement Process

Annual renewals received via mail or on-line. New registrations received at City Hall.

Budget Determination

Historical data, trend analysis and economic projections

Fee Schedule

Varies according to the type of business, see Appendix B.

Collection History

Fiscal Year	City	County	Total
2020*	\$1,146,212	\$175,116	\$1,321,328
2019	\$1,150,846	\$132,403	\$1,283,248
2018	\$1,041,155	\$134,504	\$1,175,659
2017	\$1,006,148	\$121,056	\$1,127,204
2016	\$1,007,391	\$130,177	\$1,137,568
2015	\$943,540	\$132,286	\$1,075,826
2014	\$993,103	\$172,810	\$1,165,913
2013	\$959,360	\$128,819	\$1,088,179
2012	\$1,073,338	\$87,649	\$1,160,986

*Adopted Budget

City Hall in the Mall

Located in the Coral Square Mall, City Hall in the Mall is a one-stop shop that brings Coral Springs government to the people by providing dozens of resources for residents. Its prime location at the mall's southwest entrance makes it convenient for residents seeking fast, reliable service while they are out shopping.

Services provided include passport services, fingerprinting, bicycle registrations, fax and photocopy services, notary services, sale of postage stamps, and voter registration applications.

Beginning in Fiscal Year 2020, in an effort to improve productivity and reduce wait times, a QLess Virtual Check-In System was implemented. QLess allows visitors to spend no time in line so they can complete their business quickly and efficiently.

Fund/Cost Center/Object

001-1007-341.12-00	Fingerprinting
001-1007-341.80-01	Sales of Items/Promotional Items
001-1007-341.90-02	Passport Services
001-1007-341.90-03	Misc. charges and fees
001-1007-341.90-04	Photos - Passport
001-1007-341.90-05	Photos - Renewals/other
001-1007-341.90-06	Express Mail - Passport

Department

City Hall in the Mall, 954-344-1828

Disbursement Process

Fees are collected at point of sale.

Budget Determination

Based on historical data and expected use of service.

Fee Schedule

Fingerprinting	\$15.00 per card
Passport	\$35.00 + Applicable U.S. Department of State Fees
Passport Photo	\$10.00 each
Promotional Items	Price varies

Collection History

Fiscal Year	Amount
2020*	1,143,021.00
2019	1,230,654.00
2018	1,068,727.00
2017	949,447.00
2016	834,272.00
2015	758,891.00
2014	668,152.00
2013	647,248.00
2012	586,750.00

*Adopted Budget

Other Miscellaneous Revenues

Cell Tower Leases

Starting with BellSouth in the 1990's, the City began leasing property on which telecommunication service providers could build communication towers, with multiple carriers accommodated per tower. Tower owners and co-locators (additional firms that install equipment on the tower) are governed by long-term lease agreements and pay annual rental fees to the City. The majority of these agreements include an annual 5% escalation factor.

Fund/Cost Center/Object

001-0000-362.50-00

Department

Financial Services, 954-344-5914

Disbursement Process

Annual renewals received via check.

Cell Tower Leases

Fiscal Year	Amount
2020*	\$1,480,350
2019	\$1,348,361
2018	\$1,260,790
2017	\$1,288,094
2016	\$1,306,373
2015	\$1,246,059
2014	\$1,106,336
2013	\$1,087,321
2012	\$1,076,521

*Adopted Budget

Conference Center

The Conference Center is managed and operated under a facilities management agreement between the City of Coral Springs and John Q. Hammons, owner and operator of the Marriott Hotel. The 30,000 square foot Conference Center is attached to a full-service Marriott Hotel containing 241 rooms, comprised of 214 guest rooms and 27 suites. The agreement states the City of Coral Springs is responsible for the upkeep of the furniture, fixtures, and equipment on the Conference Center premises. Additionally, the City is responsible for the maintenance and repair of the main water service line, gas line, and sanitary and storm sewer lines.

The City receives one and a half percent (1 1/2%) of annual gross revenues from the operations of the hotel and convention center, less operational and maintenance expenditures.

Fund/Cost Center/Object

001-0000-362.02-00

Department

Financial Services, 954-344-1088

Disbursement Process

Annual payment received via check.

Conference Center

Fiscal Year	Amount
2020*	\$150,638
2019	\$165,464
2018	\$158,457
2017	\$165,601
2016	\$152,642
2015	\$150,639
2014	\$138,815
2013	\$126,970
2012	\$124,645

*Adopted Budget

Charter School Lease

The City owns the 142,000 square foot building in which the Coral Springs Charter School is located, which was formerly the Coral Springs Mall. The Charter School pays an annual rent per a lease agreement, currently \$1,420,000.

Fund/Cost Center/Object

001-0000-362.20-00

Department

Management and Budget 954-344-5914

Disbursement Process

A monthly transfer is made from the Charter School Fund to the General Fund.

Charter School Lease

Fiscal Year	Amount
2020*	\$1,420,000
2019	\$1,420,000
2018	\$1,420,000
2017	\$1,420,000
2016	\$1,420,000
2015	\$1,420,000
2014	\$1,420,000
2013	\$1,420,000
2012	\$1,420,000

*Adopted Budget

Other Miscellaneous Revenues

Recycling Revenue

Residential recycling material is transported to Sun Bergeron, who then sorts, processes and sells it. An agreed upon average market value is shared with the City, based on the composition of the single-stream recycling. This revenue is market-driven and paid per agreement which has since been cancelled and revenue no longer received.

Fund/Cost Center/Object

001-5502-369.39-00

Department

Public Works, 954-344-1165

Disbursement Process

Monthly checks received via mail.

Recycling Revenue

Fiscal Year	Amount
2020*	\$-
2019	\$9,693
2018	\$131,269
2017	\$212,912
2016	\$159,195
2015	\$234,265
2014	\$163,838
2013	\$418,305
2012	\$333,843

*Adopted Budget

Interest Income

Fund balances and positive cash flow balances are invested according to the City's investment policies. Interest income is the earnings from these investments, please reference our Financial Policy for additional information.

Fund/Cost Center/Object

001-0000-361.10-00 & .11-01

Department

Financial Services, 954-344-1088

Disbursement Process

Credits are given to City accounts by the financial institutions based on the prevailing interest rates.

Interest Income

Fiscal Year	Amount
2020*	\$360,507
2019	\$783,771
2018	\$514,225
2017	\$408,519
2016	\$273,172
2015	\$285,636
2014	\$261,174
2013	\$267,919
2012	\$355,805

*Adopted Budget

Water and Sewer Fund

The Water and Sewer Fund, as an enterprise fund, must be self-supporting through user fees charged for services. The purpose of the Water and Sewer Fund is to provide clean water and to safely dispose of wastewater for customers living in the Coral Springs water district; which is the area between Wiles Road and Royal Palm Boulevard.

A Water and Wastewater Rate Study completed in 2013 overhauled the rate structure and created a financial plan designed to accommodate increased operating expenses, charges from Broward County, debt service, and funding of capital projects through Fiscal Year 2023. The study's results recommended a 3.5% annual rate adjustment for Fiscal Year 2014-2023.

Fund/Cost Center/Object

402-0000-343.30-01	Water Revenue
402-0000-343.30-02	Fire Line Revenue
402-0000-343.35-01	Meter Sales
402-0000-343.35-02	Connection Fees
402-0000-343.50-01	Wastewater Revenue
402-0000-343.61-00	Write Off Water/Sewer Revenue
402-0000-343.65-30	Installation Tap Fees
402-0000-343.65-50	Miscellaneous Income
402-0000-343.65-51	Recertification Administration Fee
402-0000-343.65-80	New W&S Accounts Fee
402-0000-343.65-90	Service Charges
402-0000-361.10-00	Interest Profit on Investment
402-0000-361.20-01; 20-30	Interest Earnings
402-0000-369.97-01	Appropriated Fund Balance

Department

Public Works Department (Utilities), 954-344-1165

Disbursement Process

Customers are billed via postcard each month. Payments are received via mail, processed online or in person at City Hall. Other revenues are collected when services or materials are rendered.

Budget Determination

Historical data, material costs, trend analysis and demographics.

Fee Schedule

See Appendix D.

Water and Sewer Fund Revenues**

Collection History**

Fiscal Year	Amount
2020*	\$ 25,958,135
2019	\$ 24,187,406
2018	\$ 23,486,014
2017	\$ 22,619,294
2016	\$ 21,819,960
2015	\$ 21,092,048
2014	\$ 20,316,378
2013	\$ 19,435,964
2012	\$ 18,799,545

*Adopted Budget



** Revenues shown reflect data found in General Ledger for specified accounts

Fire Fund

The Fire Department has responsibility for fire suppression, fire prevention, administration, training, and inspections related to fire safety. Every property, excluding those that are exempt, is assessed a special assessment on the tax bill for these services. Additionally, the City of Parkland contracts for their Fire and EMS services with the City of Coral Springs.

Fee Schedule

Property Type	2020 Assessment*
Residential	\$227.82 per unit
Commercial	\$26.99 per 100 sq ft**
Industrial/Warehouse	\$2.71 per 100 sq ft**
Institutional/Gov't	\$54.51 per 100 sq ft**

* Rates subject to change via Commission action each year.

** Limited to a maximum of 400,000 sq ft.

A variety of services provided by the Fire Department result in charges or fees. See Appendix C for these user fees.

Inspections: Annual fire inspections are mandated by municipal code and the county for all commercial and multi-family properties in the City. A fee is levied based on the structure's classification. If a building fails inspection, a re-inspection is scheduled and an additional fee is assessed.

Alarms: All property owners must register their alarm systems. False alarms, such as system malfunctions and intentional or unintentional tripping, are billed a recovery fee after two false alarms.

Training, Other: Training tuition revenue is from training services and firefighter certification offered to other cities and agencies in the area. The department also reviews construction plans.

Department

Fire Department, 954-344-5934

Disbursement Process

The fire assessment is collected by the Broward County Tax Collector, wired monthly as tax bill payments are received. Other fees are collected by the City as services are rendered.

Budget Determination

Historical data, trend analysis, and expected use of service.

Fund/Cost Center/Object

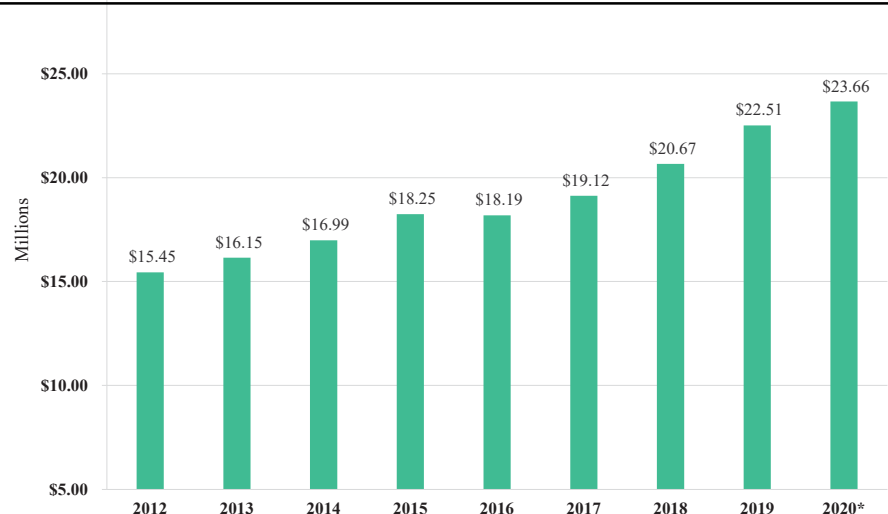
109-0000-319.20-00	Interim Special Assessment Fire
109-0000-325.20-02	Non-Ad Valorem Other
109-0000-335.20-01	Firefighters' Supplemental Comp
109-0000-361.10-00; 11-01	Interest Accounts
109-4801-342.20-07	Base Contract—Broward County
109-4804-342.61-10	Base Contract—City of Parkland
109-4805-342.20-12	Training Tuition Fee
109-4805-342.20-13 to .22-22	Training revenue accounts
109-4805-342.24-19	Promotional Items
109-4901-342.20-00	Fire Inspection Services
109-4901-342.20-05	Reinspection Fees
109-4901-342.20-10	Fire Inspection Fines
109-4901-342.20-11	Off Duty Fire Services
109-4801-342.20-20	False Alarm Recovery
109-4901-342.20-30	Plan Review Fees

Fire Fund Revenues

Collection History

Fiscal Year	Amount
2020*	\$ 23,662,948
2019	\$ 22,510,426
2018	\$ 20,665,292
2017	\$ 19,124,960
2016	\$ 18,189,773
2015	\$ 18,245,760
2014	\$ 16,988,056
2013	\$ 16,147,588
2012	\$ 15,445,507

*Adopted Budget



Debt Service Fund

The Debt Service Fund is used to account for the repayment of voter-approved long-term general obligation debt, as well as other long-term financing utilized by the City, including but not limited to franchise revenue bonds, capital revenue bonds and notes, lease purchase financing and bank loans. Ad valorem taxes are used to pay debt service on general obligation bonds; debt service obligations on all other financing is allocated to various City funds.

Fund/Cost Center/Object

201-0000-311.00-00	Taxes/Ad Valorem
201-0000-311.20-00	Ad Valorem Taxes/Delinquent
201-0000-331.50-02	Econ Env/ARRA Bld Amer Bond Interest Rebate
201-0000-361.10-00	Interest & Other Earnings/Interest on Invest
201-0000-361.11-01	Interest/Tax Collector
201-0000-369.97-01	Appropriated Fund Balance
201-0000-381.00-00	Non-Revenues/Interfund Transfers
201-0000-381.10-01	Interfund Trnsfr/General Fund
201-0000-381.10-02	Interfund Trnsfr/Fire Fund
201-0000-381.10-03	Interfund Trnsfr/Econ Development
201-0000-381.10-05	Interfund Trnsfr/Capital Projects
201-0000-381.10-08	Interfund Trnsfr/Water & Sewer
201-0000-381.10-11	Interfund Trnsfr/Forefeiture Fund
201-0000-381.18-02	Interfund Trnsfr/Debt Service
201-0000-381.26-00	Interfund Trnsfr/Equipment Service

Department

Budget & Strategy, 954-344-5920

Disbursement Process

The special assessment is included on the tax bill and forwarded by the Broward County Tax Collector via monthly electronic funds transfer as payments are received.

Budget Determination

For General Obligation debt, a debt millage rate is calculated as the total General Obligation Bond debt service divided by City's total taxable value. This rate is applied to each property's taxable value. Debt service on the other types of debt is allocated among the City's funds based on the purpose of the debt.

Fee Schedule

The ad valorem debt millage rate varies each year based on the amount of general obligation debt service. Below is a list of the most recent rates.

Fiscal Year	Debt Millage Rate
2020	\$0.2534
2019	\$0.2652
2018	\$0.2753
2017	\$0.2948
2016	\$0.2933
2015	\$0.2038

Debt Service Fund Revenues**



** Revenues shown do not include the interfund transfers to cover the non-general obligation debt service.

Collection History**

Fiscal Year	Amount
2020*	\$ 2,681,386
2019	\$ 2,747,224
2018	\$ 2,671,384
2017	\$ 2,681,601
2016	\$ 2,520,381
2015	\$ 1,690,120
2014	\$ 1,627,391
2013	\$ 2,295,753
2012	\$ 2,238,067

*Adopted Budget

Solid Waste Fund

The City collects funds for the costs of residential solid waste collection and disposal from all single-family homes and certain multi-family residential units. This collection is via a special assessment on each homeowner's tax bill.

To coincide with changes in the contractual arrangements for the collection and disposal of solid waste, the City established the Solid Waste Fund as an enterprise fund in Fiscal Year 2014. This fund includes the non-franchise portion of the City's residential solid waste special assessment, meant to cover the cost of collecting and disposing of solid waste and recycling.

In the first year of this fund, Fiscal Year 2014, only nine months' of expenditures were included, to coincide with the start of the Waste Pro contract on January 1, 2014. As of January 1, 2014 the City engaged Waste Pro as the City's exclusive hauler of residential solid waste and recyclables, as well as commercial garbage hauler, ending a 15 year relationship with Waste Management. At this time, the City began paying for solid waste collection and disposal separately.

Department

Public Works Department (Utilities), 954-344-1165

Disbursement Process

The special assessment is included on the tax bill and forwarded by the Broward County Tax Collector via monthly electronic funds transfer as payments are received.

Budget Determination

Historical data, trend analysis.

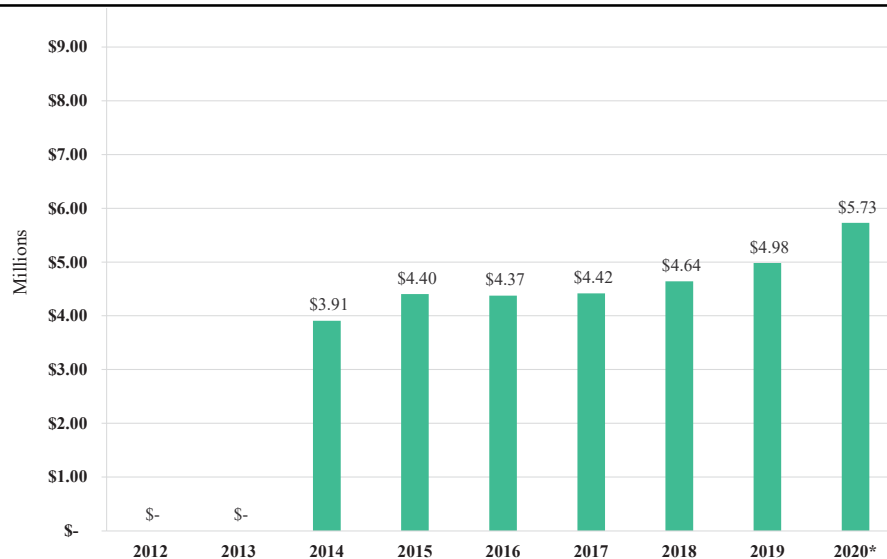
Fee Schedule

\$290.00 per dwelling unit for 2020. Rate is subject to change annually by Commission action.

Fund/Cost Center/Object

410-0000-361.04-00	Interest/Gain/Loss
410-0000-361.10-00	Interest/Profit on Investment
410-0000-361.11-01	Interest/Tax Collector
410-0000-369.97-00	Appropriated Fund Balance
410-5502-325.20-12	Service Charges/Non-Franchise Assessment

Solid Waste Fund Revenues



Collection History

Fiscal Year	Amount
2020*	\$ 5,729,635
2019	\$ 4,982,447
2018	\$ 4,640,339
2017	\$ 4,415,912
2016	\$ 4,374,454
2015	\$ 4,042,989
2014	\$ 3,908,539
2013	-
2012	-

*Adopted Budget

Stormwater Fund

The City collects funds for the costs of the operation, maintenance, design and construction of stormwater infrastructure from all single-family homes, certain multi-family residential units, commercial property and private community homeowners at a varying rate structure. This collection is via a special assessment on each homeowner's tax bill. These Special Assessments are not based on property value, rather at a rate of impervious area per parcel (estimated amount of runoff from the property). This rate is an Equivalent Residential Unit (ERU) rate.

To address and improve the City's aging infrastructure and drainage systems, particularly in commonly flooded communities, a Stormwater program was implemented beginning in Fiscal Year 2020. The City has determined to assess and levy the assessment based upon the ERU rate in order to fund the costs of operating a Stormwater Collection Utility and Stormwater Collection Program.

Coral Springs has a unique terrain and proximity to the Everglades which makes controlling stormwater challenging and dangerous during heavy bouts of rain. The Stormwater Fund will provide dedicated funding source for reoccurring operational expenses and long-term improvements towards the City's Operational Expenses and the City's drainage infrastructure. Improving the drainage infrastructure can also help improve transportation in the community and help prevent infrastructure damage. This also allows roads to be accessible to Emergency Transport Vehicles in times of crisis during heavy rainfall. The Stormwater Program will add storm drains in low lying areas where ponding occurs as well as clean and maintain existing stormwater drains, to benefit all the residents in the community.

Fund/Cost Center/Object

420-5603-325-20-13	Stormwater Assessment
420-0000-361-10-00	Interest/Profit on Investment
420-0000-361-11-01	Interest/Tax Collector
420-0000-361-40-01	Interest/Realized Pooled
420-0000-369-97-00	Appropriated Fund Balance
420-0000-319-20-00	Interim Special Assessment

Department

Public Works Department (Utilities), 954-344-1165

Disbursement Process

The special assessment is included on the tax bill and forwarded by the Broward County Tax Collector via monthly electronic funds transfer as payments are received.

Budget Determination

Historical data, trend analysis

Fee Schedule

\$115.66 per 1 Equivalent Residential Unit (ERU)

Collection History

Fiscal Year	Amount
2020*	\$ 3,782,735
2019	-
2018	-
2017	-
2016	-
2015	-
2014	-
2013	-
2012	-

*Adopted Budget

Appendix A: Statistics

Population

Population is used to allocate some of the major state revenues that the City receives. Although the City is mostly built-out, it is important to continue efforts to draw and retain residents in order to maintain revenues. Every ten years the US Census provides an actual count of every resident. In between years, we rely upon estimates from University of Florida's Bureau of Economic and Business Research.

Year	Population
2019	129,067
2018	128,757
2017	127,381
2016	126,264
2015	124,282
2014	123,618
2013	122,994
2012	122,681

Total City Staff (Full-time only*)

Year	Total Staff	General Staff	Contract Staff
2020	873	832	41
2019	869	836	33
2018	858.63	825.63	33
2017	836.63	803.63	33
2016	830.63	830	0.63
2015	827.63	827	0.63
2014	813.63	813	0.63
2013	800.63	800	0.63
2012	788.33	787	1.33

**Does not include part-time or seasonal*

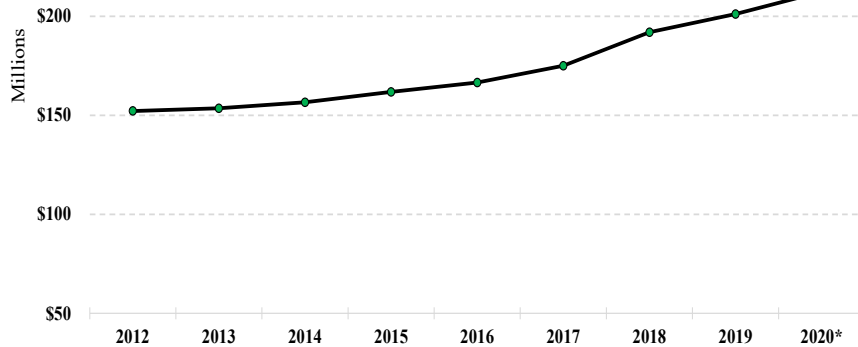
Non Ad Valorem Special Assessments

The City charges non-ad valorem special assessments for the fire, solid waste and stormwater services.

Fiscal Year	Fire-Single Family	Fire-Multi-Family	Solid Waste	Stormwater ERU
2020	\$227.82	\$227.82	\$290.00	\$115.66
2019	\$200.00	\$215.00	\$260.00	NA
2018	\$180.00	\$195.25	\$248.00	NA
2017	\$155.00	\$195.25	\$239.75	NA
2016	\$147.00	\$186.00	\$234.75	NA
2015	\$141.36	\$186.40.	\$225.84	NA
2014	\$141.36	\$174.89	\$220.92	NA
2013	\$138.10	\$160.59	\$227.16	NA
2012	\$128.77	\$143.94	\$233.64	NA

Appendix A: Statistics

Adopted Net Budget



Adopted Net Budget

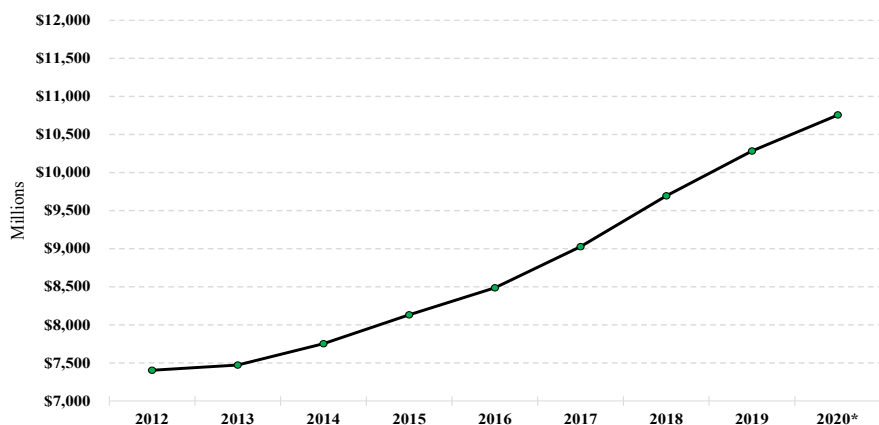
Fiscal Year	Amount
2020	\$ 212,471,956
2019	\$ 201,077,515
2018	\$ 191,972,863
2017	\$ 174,993,853
2016	\$ 166,506,799
2015	\$ 161,821,110
2014	\$ 156,536,037
2013	\$ 153,466,237
2012	\$ 152,152,898

Assessed Taxable Property Valuation

The primary revenue source for the City is ad valorem taxes, which is based upon the assessed taxable property valuation.

Fiscal Year	Taxable Value	Operating Millage	Operating Millage Budget	Debt Millage	Debt Millage Budget
2020	\$10,755,584,476	5.8732	\$60,011,214	0.2534	\$2,589,259
2019	\$10,282,362,140	5.8732	\$57,370,851	0.2652	\$2,590,538
2018	\$9,692,486,879	5.8732	\$54,079,618	0.2753	\$2,534,925
2017	\$9,057,650,131	4.7982	\$41,287,396	0.2948	\$2,536,685
2016	\$8,535,965,050	4.7982	\$38,909,404	0.2933	\$2,378,418
2015	\$8,131,195,392	4.5697	\$35,299,267	0.2038	\$1,574,394
2014	\$7,751,557,101	4.5697	\$33,651,176	0.2033	\$1,497,097
2013	\$7,469,991,547	4.5697	\$32,428,839	0.2906	\$2,062,241
2012	\$7,402,382,359	4.3939	\$30,899,061	0.2915	\$2,049,905

Total Taxable Values as of July 1



Appendix B: Business Tax Fee Schedule

Business Tax Fees as of June 5, 2019, updated per Ordinance 2019-112;

Sec. 1026. - Local business tax receipt and business regulations.

Local business tax receipts shall be issued to cover but one (1) location and but one (1) of the occupations of business classifications hereinafter set out unless permitted hereunder. The amounts assessed as the local business tax against the various trades, businesses, and professions are hereby fixed as follows:

(A) Category 1: Automotive:

- (1) Auto full service dealership\$1,031.43
- (2) Auto paint/body/top shop145.85
- (3) Auto parking:
 - a. (1—25 cars)108.81
 - b. (Over 25 cars)145.85
- (4) Auto rental/leasing:
 - a. (No cars on location)145.85
 - b. (Per location, up to 50 cars)549.86
 - c. (51 cars up to 100 cars)736.24
 - d. (Over 100 cars)983.97
- (5) Auto repair shop145.85
- (6) Auto transportation/agency145.85
- (7) Auto washing/polishing145.85
- (8) Auto wrecking/hauling145.85
- (9) Gasoline service stations218.78
 - a. With mini mart/food establishment366.96
 - b. With repair/mechanic366.96
 - c. With both a. and b. above515.14
- (10) Motorcycle/motor scooters/dealers or agent or rentals145.85
- (11) Unclassified145.85

(B) Category 2: Services/Business and Personal:

- (1) Advertising145.85
- (2) Airport shuttle service145.85
- (3) Alteration services145.85
- (4) Animal services (boarding/grooming only)145.85
- (5) Animal hospital (includes one (1) or more animal services)145.85
- (6) Answering service145.85
- (7) Armored car service145.85

- (8) Artists (including retouching, sketching, cartooning and crayon)145.85
- (9) Auto detailing145.85
- (10) Auto tag agency145.85
- (11) Baseball grounds or parks, where admission charged, excluding city owned parks145.85
- (12) Blueprinting, photostat and like145.85
- (13) Burglar alarm monitoring service145.85
- (14) Business consultant or advisor145.85
- (15) Business machine repair and service145.85
- (16) Business office145.85
- (17) Carpet and rug cleaning145.85
- (18) Carpet installer145.85
- (19) Child care145.85
- (20) Cleaning/maid service145.85
- (21) Computer services145.85
- (22) Copy center145.85
- (23) Courier service145.85
- (24) Dating service145.85
- (25) Diaper service145.85
- (26) Disc jockey145.85
- (27) Draftsperson145.85
- (28) Driving school145.85
- (29) Dry cleaning/laundry145.85
- (30) Employment agency145.85
- (31) Engravers, lithographers, printing and/or job printing145.85
- (32) Fire extinguisher service145.85
- (33) Florists145.85
- (34) Funeral homes145.85
- (35) Hair salon, barbershop, beauty shops, nail salon:
 - a. Per location145.85
 - b. Per independent contractor (operator/manicurist)145.85
- (36) Home inspection service145.85
- (37) Interior decorators145.85
- (38) Intrastate hauler145.85
- (39) Inspection services (certificate of competency required for construction trades)145.85
- (40) Import/export business145.85
- (41) Lawn service/landscape contractor gardeners145.85
- (42) Leasing, equipment/apparel145.85
- (43) Limousine service145.85

Business Tax Fees as of June 5, 2019 updated per Ordinance 2019-112

Appendix B: Business Tax Fee Schedule

- (44) Locksmith145.85
- (45) Magazine company145.85
- (46) Mailbox center145.85
- (47) Moving company145.85
- (48) Moving vehicles (see chapter 15½, solicitors and canvassers), per business145.85
- (49) Newspaper bureau/agency145.85
- (50) Newspaper, daily145.85
- (51) Newspaper, weekly/monthly145.85
- (52) Party planners145.85
- (53) Pest control145.85
- (54) Photo shops, photographers, developing, video photographers145.85
- (55) Property management145.85
- (56) Psychic palm reader, etc.145.85
- (57) Public relations145.85
- (58) Repair shop, equipment including, but not limited to, jewelry, keys, locks, knives, lawnmowers sharpening and grinding, motorcycle and bicycle, battery and radiator, radio, phonograph, and household, electrical appliances, typewriter and business machine, tire repairing and re-treading145.85
- (59) Services/secretarial145.85
- (60) Sign painters, commercial, buildings, showcard, etc.145.85
- (61) Storage warehouse or storage rooms, for hire and use145.85
- (62) Storage yards (boats, trailers, etc.)145.85
- (63) Talent/model agencies145.85
- (64) Tailor/seamstress145.85
- (65) Tanning salon145.85
- (66) Telephone system companies145.85
- (67) Termite and pest exterminator (insurance and state permit required)145.85
- (68) Tree service145.85
- (69) Upholsterer145.85
- (70) Vending machines145.85
- (71) Wallpaper hanger145.85
- (72) Window tinting145.85
- (73) Unclassified145.85

(C) Category 3: Contractors:

ALL CONTRACTORS145.85

(Shall have current Florida state licensing board certificate of competency)

Contractors shall include but not be limited to:

- Air conditioning and/or refrigeration
- Alarm companies
- Drywall
- Electric
- Engineering, including utility installations, bridge, bulk-heading, drainage, excavating, sewer construction, dredging, irrigation, pile driving, seawall construction, sidewalks, street grading and paving (either or all, examination required)
- General, building contractors and residential contractors
- Mechanical
- Miscellaneous
- Painting
- Plaster
- Plumbing
- Pool maintenance and service
- Roofing
- Septic
- Sprinkler
- Steel erection
- Steel reinforcing and iron contractor
- Swimming pool
- Tile mechanic (installer)
- Well drilling

(D) Category 4: Education:

- (1) Business colleges145.85
- (2) Child care (see services)
- (3) Private school145.85
- (4) Tutoring service145.85
- (5) Unclassified145.85

Appendix B: Business Tax Fee Schedule

(E) Category 5: Entertainment/Recreation/Fitness:

- (1) Amusement center/arcade per square foot of gross leasable area, per square foot3.23
- (2) Amusement center (non-arcade)145.85
- (3) Athletic clubs/fitness facility145.85
- (4) Bowling alleys145.85
- (5) Carnival, including sideshows incident thereto145.85
- (6) Coin operated amusement machines distributor (license tax must be paid by distributor before machine(s) handled or serviced by such distributor can be operated in the city, whether or not the place of business is in the city)1,105.52
- (7) Dancing schools145.85
- (8) Golf course/driving range145.85
- (9) Karate studio145.85
- (10) Moving picture, or other theater or place of entertainment, per location145.85
- (11) Music school145.85
- (12) Music teacher145.85
- (13) Nightclub145.85
- (14) Riding academy145.85
- (15) Rinks, bicycle, skating or other145.85
- (16) Tennis or racquetball clubs145.85
- (17) Travel agency145.85
- (18) Unclassified145.85

(F) Category 6: Financial Services:

- (1) Bank ATM (stand alone)145.85
- (2) Bondsmen, professional145.85
- (3) Brokers - Mortgage145.85
- (4) Brokers - Ships, yachts and motorboats145.85
- (5) Brokers - Stocks, bonds, futures or options at established place of business145.85
- (6) Collection and claims agents (other than attorneys)145.85
- (7) Finance, building and loan assoc. (not national)145.85
- (8) Finance, mortgage loan company agent or broker lending money other than own money and charging fee in connection therewith145.85
- (9) Finance, national/state bank145.85
- (10) Finance, personal finance companies145.85
- (11) Insurance adjusting company145.85
- (12) Insurance agency132.30
- Each agent86.81

- (13) Insurance company145.85

NOTE:

Companies writing more than one (1) kind or class of insurance shall pay eighty-six and 81/100 dollars (\$86.81) for each class of insurance. For the purposes of this chapter the various kinds of classes of insurance are hereby defined to be as follows: Casualty and liability; fire; industrial; and life. In the event there shall be more than one (1) local agent representing an insurance company in the selling of any one (1) of the above kinds or classes of insurance, then the sum of eighty-six and 81/100 dollars (\$86.81) shall be paid on account of each separate agency. For the purpose of this subsection insurance companies are classified and defined as follows:

(1) Casualty and liability insurance companies: Including bonding companies, writing accident and health insurance only, on annual, semiannual or quarterly premium paying basis; bonds, including fidelity, court, contract and surety bonds and financial guarantee, and title insurance or guarantees; burglary insurance, including residence, bank, stocks, bonds and securities, safe burglary and hold-up and messenger robber; liability insurance including employers, public and other forms of liability insurance and automobile liability insurance and automobile liability for personal injury, property damage and collision; plate glass insurance; workmen's collective insurance issued to employers of labor.

(2) Fire insurance companies: Writing policies of insurance against hazards of fire, tornado, and windstorms, use and occupancy, profits, rents, leasehold, insurrection, riot and civil commotion, sprinkler leakage, rain, fire, theft, automobile collision; and marine cargoes and hulls, and rail, mail, and express shipments, against fire, collision, stranding or sinking.

(3) Industrial insurance companies: Including funeral benefit associations or companies, writing life and/or accident and health insurance and funeral benefits on a weekly, bimonthly premium paying basis.

(4) Life insurance companies: Writing life insurance with or without disability clauses or accident and health features as a part of the policy contract upon an annual, semi-annual, or quarter-annual premium paying basis.

- (14) Unclassified145.85

Business Tax Fees as of June 5, 2019 updated per Ordinance 2019-112

Appendix B: Business Tax Fee Schedule

(G) Category 7: Food/Beverage Services:

- (1) Caterers145.85
- (2) Restaurants/lounge, (carry-out/delivery), cafes and public eating or drinking places where food and/or beverages are served in connection with, or separate from, other business.
Capacity:
 - a. (0 to 75 persons)218.78
 - b. (76 and over)549.86
- (3) Unclassified145.85

(H) Category 8: Health Care:

- (1) Ambulance service145.85
- (2) Blood banks145.85
- (3) Convalescent homes145.85
- (4) Dental laboratory145.85
- (5) Hospitals and sanitariums145.85
- (6) Medical laboratory145.85
- (7) Weight control clinic145.85
- (8) Unclassified145.85

(I) Category 9: MFG/Industrial:

- (1) Cabinet makers, upholsterers, refinishers or other wood-workers145.85
- (2) Carpenter shops145.85
- (3) Cold storage business145.85
- (4) Machine shops (not automobiles)145.85
- (5) Manufacture and manufacturing, each plant (includes owner):
 - a. (0 to 50 people)218.78
 - b. (51 and over)590.38
- (6) Unclassified145.85

(J) Category 10: Nonclassified Sales Reps:

- (1) Mail order business (whereby merchandise is ordered through the mail, with item purchased shipped directly from the manufacturer to the customer)145.85
- (2) Telemarketing145.85
- (3) Unclassified145.85

(K) Category 11: Professional Services:

- (1) Auction sales145.85
- (2) Professionals145.85

License shall be assessed against each individual, corporation or professional association engaged in a profession, business or corporation regulated by law. Each person or business that is licensed separately from a state agency must acquire an occupational license per classification. Such license shall be nontransferable.

Accountant, auditors and bookkeepers (CPA)

Acupuncture (DBPR)

Analytical chemists (DBPR)

Architects (DBPR)

Attorneys at law (Florida Bar)

Chiropractors (DBPR)

Chiropractors (DBPR)

Colonic irrigationists (DBPR)

Counseling, family (DBPR)

Dentists (DBPR)

Dentist associates (DBPR)

Detectives or investigators (DBPR)

Dietician (DBPR)

Physicians, pediatricians, surgeons and specialists (DBPR)

Electrical or mechanical engineers (DBPR)

Electrologists (DBPR)

Engineers (civil) and surveyors (DBPR)

Funeral directors and embalmers (DBPR)

Hearing aid specialist (DBPR)

Homeopathic physician (administers minute doses of diseases to treat it) (DBPR)

Hypnotist (DBPR)

Interior designers (DBPR)

Laboratory technician, testing and research, includes, dental and medical pursuant to F.S. 483 (DBPR)

Landscape architects (DBPR)

Land surveyors (land/marine) (DBPR)

Massage therapist (DBPR)

Medical examiners (DBPR)

Naturopaths (therapeutic treatment of disorders of human tissue without use of drugs) (DBPR renewed every two (2) years)

Nursing home administrators (DBPR)

Opticians, optometrists or oculists (DBPR)

Optical dispensary (DBPR)

Appendix B: Business Tax Fee Schedule

Orthopedics (DBPR)

Osteopathic medical examiners (DBPR)

phrenologists (DBPR)

Podiatrists (DBPR)

Psychological examiners (DBPR)

Veterinarian and veterinary surgeon (DBPR)

Unclassified profession

(3) Real estate brokers, firm or agent:

a. (Each broker or member of firm)145.85

b. (Each solicitor or salesman not employed by a broker)
.....145.85

(4) Title companies145.85

(5) Unclassified145.85

(L) Category 12: Residential/Hotels and Motels:

(1) Hotels, motels (two (2) rooms or more, per room), per room7.28

(2) Housing, apartments (two (2) apartments or more, per apartment, furnished or unfurnished), per apartment
.....11.57

(3) Adult congregate living facility, per bed14.58

(4) Assisted living facility, per bed14.58

(M) Category 13: Retail/Wholesale:

(1) Pawnshops145.85

(2) Consignment shop145.85

(3) Florists145.85

(4) Junk dealers145.85

(5) Merchants (pay tax on basis of average monthly inventory);

Retail stock or wholesale stock:

a. \$10,000.00 or less204.89

b. \$10,001.00 to \$100,000.00366.96

c. \$100,001.00 to \$250,000.00736.24

d. Over \$250,000.001,105.52

(6) Nursery, shrubs, trees, and plants145.85

(7) Rental service, furniture, tools, etc.145.85

(8) Unclassified145.85

(N) Category 14: Utilities:

(1) Cable services1,105.52

(2) Electric light/power company1,105.52

(3) Gas companies:

a. Distributing and selling gas through pipe lines
.....877.47

b. Selling bottled gas145.85

(4) Unclassified877.47

(O) Category 15: Non-categorized:

Miscellaneous (category to be utilized if business unable to be classified within Category 1 through Category 14)
.....490.83

(Code 1972, § 10-11; Ord. No. 95-043, § 4, 9-5-95; Ord. No. 99-118, § 2, 7-6-99; Ord. No. 2002-108, § 2, 7-16-02; Ord. No. 2004-117, § 2, 7-20-04; Ord. No. 2007-107, § 2, 7-3-07; Ord. No. 2013-010, § 2, 7-3-13; Ord. No. 2015-109, 7-1-15; Ord. No. 2017-107, 6-21-17; Ord. No. 2019-112, 6-5-19)

Appendix C: User Fee Schedule

ADMINISTRATIVE AND USER FEES as of October 1, 2020

The purpose of this appendix is to compile the various administrative and user fees authorized by the City Commission of the City of Coral Springs. The administrative and user fees in this appendix are in addition to any and all requirements of the applicable resolution relating to the substantive matters.

The listing of administrative and user fees in this appendix may not be all-inclusive and, therefore, other applicable ordinances, resolutions and provisions may apply in addition to the fees designated in this appendix. All fees included in this appendix shall be increased yearly, calculated on an annual basis, based upon the Consumer Price Index (CPI), All Urban Consumers, subject to the review of the City Commission. All fees shall be increased on October 1 of each respective year.

Building Department administrative and user fees		Fee Amount
(A) Expired Permit Fees		
1 Renewal-expired permits - All disciplines:		
a. Fifty percent (50%) of original master permit fee, minimum		104.44
(B) Miscellaneous Fees		
All construction will include educational and technology fees for the benefit of the Building		
1 Department (per thousand of estimated cost)		0.61
2 Certificate of occupancy:		
a. Standard - No Charge		N/C
b. Temporary, per residential units, per unit per 30 days		75.48
c. Temporary, partial or stocking for commercial and other non-residential buildings (for each 30-day period)		240.22
3 Permit card replacement - all disciplines		20.13
4 Temporary use permit		75.48
5 40 Year Building Safety Inspection, per building		300.00
(C) Building Permit Fees		
1 New Construction - Residential and Commercial:		
a. Structural - % of total construction value		0.77%
b. Electrical - % of total construction value		0.34%
c. Plumbing - % of total construction value		0.10%
d. Mechanical - % of total construction value		0.12%
2 Construction including residential and commercial alterations		
a. Structural - % of total construction value		1.91%
b. Electrical - % of total construction value		0.83%
c. Plumbing - % of total construction value		1.15%
d. Mechanical - % of total construction value		0.62%
3 Reinspection - All disciplines (each reinspection)		75.48
4 Lost plan review (replacement of on-site plans) (sfr, multi, commercial, covers all disciplines)		80.52
5 Plan resubmittal fee (for 3rd and subsequent resubmittals)		55.35
6 Open permit request - per request		40.26
7 Change in contractor and/or subcontractor - all disciplines		40.26
8 Contractor overtime request-plan review per hr. minimum		91.90
9 Expedited plan review, per hour, per trade (one-hour minimum)		91.90
10 Administrative Fee for Engineering Permits		20.13
11 Early Start Approval		50.32
(D) Structural Permit Fees		
1 Administrative fees		88.57
2 Awning (each): Base fee		120.78
plus, per awning		40.26
3 Deck (wood)		226.46
4 Demolition		125.81
5 Fence - base fee		88.57
plus, per lineal foot		0.30
6 Landscape affidavit		65.42
7 Garage door		140.91
8 Gutters		140.91
9 House moving filing fee within the City of Coral Springs		301.95
10 Hurricane Shutters (sfr, duplex, triplex - each multifamily, commercial, per floor):		
a. 1-3 shutters		120.78
b. Each additional shutter		10.06

Appendix C: User Fee Schedule

11 Masonry wall - base fee	140.91
plus, per lineal foot	0.75
12 Minimum fee (one inspection)	88.57
13 Plan review (per 1/4 hour, minimum 1/2 hour)	25.16
14 Pool/spa/hot tub	201.30
15 Roofs/reroofs:	
a. Flat re-roof:	176.13
1. First 50 squares	176.13
2. Each additional 50 squares	75.48
c. Re-roof slope	201.30
d. Roof repair (2 squares and under)	75.48
e. Roof slope and flat	377.43
16 Satellite dish (over 18" requires separate electric permit)	120.78
17 Screen enclosure - pool	186.20
18 Signs (unlighted, permanent or temporary)	125.81
19 Slab (porch, patio, monolithic)	120.78
20 Tent (any size, each)	75.48
21 Trailer (construction, storage, each)	201.30
22 Window/door replacement	75.48
plus \$10.00 per unit	10.06
23 Kitchen Cabinet replacement only, no structural work required	-
(E) Electrical Permit Fees	
1 A/C change out	110.71
2 Meter can	75.48
3 Burglar alarm, new and retrofit (per floor up to six units)	55.00
with each additional unit at a cost of <u>\$8.55</u>	8.55
4 Commercial site lighting:	
a. 1-3 light standards	75.48
b. Each additional light standard	18.11
5 Computer systems (commercial, per floor)	140.91
Computer systems pre-wire (per floor)	75.48
6 Electric sign (each)	125.81
7 Electronic water meters, per unit	10.06
8 Energy management system	75.48
9 Fire alarm (sfr, duplex, triplex - each multifamily, commercial, per floor)	176.13
10 Heat pump	115.74
11 Low voltage - individual systems per system (minimum fees):	
a. 1. Sprinkler time clock, new installations only:	
1. 1-3 time clock	88.57
2. each additional time clock	10.06
12 Minimum fee (one inspection)	88.57
13 Pool/spa/hot tub/fountain	201.30
14 Pool alarm system	115.74
15 Radon mitigation (per unit)	115.74
16 Satellite dish (requires separate structural permit)	125.81
17 Service change:	
a. Residential	100.65
Commercial	125.81
18 Sprinkler Pump, heat pump	120.78
19 Temporary electric	100.65
30-day temporary electric	50.32

Appendix C: User Fee Schedule

20 Trailer (construction, sales, etc...)	125.81
21 Demolition	125.81
22 Plan review (per 1/4 hour, minimum 1/2 hour)	25.16

(F) Plumbing Permit Fees

1 Backflow preventer (new installation only), min. fee	100.65
2 Electronic water meters, per unit	10.06
3 Fire sprinkler system	251.62
4 Gas pool heater	75.48
5 LP Gas system (1 tank, 1 meter, 2 outlets)	75.48
6 LP Gas tank(s)	75.48
7 Minimum fee (one inspection)	85.55
8 Plan review (per 1/4 hour, minimum 1/2 hour)	25.16
9 Sewer hook-up	75.48
10 Site work, drainage, water mains, fire mains, sewer mains: Percent of contract price	2.00%
11 Solar pool heater/water heater	100.65
12 Water heater (domestic water)	75.48
13 Water well 2" - 4 1/2"	75.48
14 Demolition	125.81
15 Irrigation system	150.97

(G) Mechanical Permit Fees

1 A/C change out	110.71
2 Gas, pool heater	75.48
3 LP Gas system (1 tank, 1 meter, 2 outlets)	75.48
4 LP Gas tank(s)	75.48
5 Minimum permit (one inspection)	85.55
6 Plan review (per 1/4 hour, minimum 1/2 hour)	25.16
7 Radon mitigation	75.48
8 Demolition	125.81

Community Development, zoning and code compliance administrative and user fees

(A) Community Development

1 Special exception petition (SE), plus cost of property owner notification, advertising and recordation	2,177.66
2 Rezoning petition (ZR), plus cost of property owner notification, advertising and recordation	2,612.14
3 Abandonment of right-of-way (AR)/Vacation of streets, alleys or other public places, plus cost of property owner notification, advertising and recordation	2,297.77
4 Land Development Code amendments petition (LDA), plus cost of property owner notification and advertising	4,021.10
5 Comprehensive plan amendments petition (CPA) plus cost of property owner notification, advertising and recordation	5,972.12
6 Voluntary annexation petition (AN) plus cost of property owner notification, advertising and recordation	541.01
7 Board of Adjustment zoning variance petition (ZV) plus cost of property owner notification, advertising and recordation	1,235.56
8 DRC Site plan approval:	
a. Preliminary site plan approval:	
1. Residential	1,288.84
plus per unit	3.65

Appendix C: User Fee Schedule

2. Nonresidential	1,365.08
plus per 100 sq. ft of gross floor area	3.65
b. 2nd Submittal site plan review:	
1. Residential	1,202.15
plus per unit	2.91
2. Nonresidential	1,105.01
plus per 100 sq. ft of gross floor area	2.91
c. Site plan sign-off:	
1. Residential	535.80
2. Nonresidential	487.74
d. Site plan revisions:	
1. Major revisions	
a) Residential	1,923.86
plus per unit	3.65
b) Nonresidential	2,177.66
plus per unit	3.65
2. Minor revisions	584.88
9 Platting/Final plat approval petition (SUB)	2,297.77
per plat plus <u>\$1.40</u> per residential unit	1.40
and <u>\$35.50</u> for each nonresidential acre contained within the plat limits,	35.50
plus costs of property owner notification, advertising, and recordation	
10 Platting exemptions petitions (PE):	
a. Division of nonresidentially zoned platting parcel,	411.50
plus cost of recordation	
b. Division of residentially zoned platting parcel to permit subdivision into townhouse units,	362.42
plus cost of recordation	
plus per unit fee	1.40
1. Minor revisions (do not affect overall design and layout of sketches),	102.35
plus cost of recordation	
plus per site	1.40
c. Division of residentially zoned platting parcel to permit subdivision into individual zero lot line dwelling sites,	362.42
plus cost of recordation	
plus per site	1.40
1. Minor revisions (do not affect overall design and layout of sketches)	102.35
plus per site	1.40
d. For the combination platting lots:	
1. Residential, plus cost of recordation	278.86
2. Nonresidential, plus cost of recordation	147.26
11 Platting waiver petition (PW)	624.57
plus costs of property owner notification, advertising, and recordation	
12 Preliminary plat review	253.79
13 Tree removal permit	63.70
plus payment of inspection fee, per inspection (minimum of 2)	42.81
per tree removed	1.40
14 Tree variance petition (TV), (see section 212, Land Development Code)	N/A
15 Temporary construction-related structure	64.74
16 Sign variance petition (SV)	931.63
17 Sign waiver petition of multi-story building complex sign	174.41
(building identification signs for multi-story structures in business districts and Downtown Coral Springs area only)	
18 Conditional use approval petition (CA)	3,446.66
19 Administrative variance petition (AV), plus costs of recordation	130.55

Appendix C: User Fee Schedule

20 Dedication of easement petition (DE), plus cost of advertising and recordation	416.73
21 General code amendment petition (GA) plus cost of advertising and recordation	1,864.32
22 Master parking exemption petition (MPE) plus cost of property owner notification, advertising, and recordation	119.05
23 Shared parking petition (SP), plus cost of recordation	1,224.08
24 Strategic Transportation Evaluation Plan (STEP) application:	recordation fee
25 Application for transportation concurrency reservation request	150.97
26 Administrative Zoning Committee	
1. Special Exception (SE) or Conditional Use (CA) Petition plus cost of property owner notification, and recordation	1,006.50
2. All other Administrative Zoning Review Committee petition fees shall be as provided for herein	
(B) Zoning	
1 Zoning Compliance letter	145.17
2 Reinspection:	
a. Single family/duplex	59.52
b. Multi-family	177.54
c. Nonresidential	177.54
3 Sign review for installation or alteration	84.59
4 Expedited plan review, per hour (1 hour minimum)	91.90
(C) Code Compliance	
1 Annual Neighborhood Preservation Inspection Fee:	
a. Duplex	89.82
b. Triplex	89.82
c. Quadraplex	89.82
2 Reinspection:	
a. Single family/duplex	65.00
b. Multi-family	196.08
c. Commercial	196.08
3 Annual Landlord Registration Fee:	
a. Registration fee	56.36
b. Renewal fee	56.36
c. Late fee	25.16
(D) Public Art	
1 New building construction or redevelopment:	
a. Public art fund contribution, per square foot of gross floor area	0.51
b. On site artwork, per square foot of gross floor area	0.66
2 Remodeling or converting:	
a. Public art fund contribution, per square foot of gross floor area being remodeled	0.25
b. Onsite artwork, per square foot of gross floor area being remodeled	0.33
Fire Department inspection fees, emergency medical service fees, and miscellaneous fire administrative and user fees	
Annual fire inspection fees for those buildings other than single family and duplex	
(A) residences will be levied as follows:	
1 Class I Inspections:	
a. Residential Properties: 3-20 units	136.81
b. Commercial properties: up to 3,000 sq. ft, less than 50 ft high, with exception of restaurants and bars	142.03
c. Vacant commercial properties	61.61
d. Non-profit organizations (Residential properties: 3-20 units or Commercial properties: up to 3,000 square feet and less than 50 feet high, with the exception of restaurants and bars), plus \$0.005 per square foot above 5,000 square feet	26.10

Appendix C: User Fee Schedule

2 Class II Inspections:	
a. Residential Properties: 21 to 100 units and less than 50 feet high	250.65
b. Commercial properties: greater than 3,000 sq. ft, but less than 8,000 sq. ft and less than 50 feet high	256.92
c. Restaurants and bars: seating capacity of 100 persons or less	181.72
d. Non-profit organizations (Residential properties: 21-100 units and less than 50 feet high or Commercial properties: greater than 3,000 square feet, but less than 8,000 square feet and less than 50 feet high or restaurants and bars: seating capacity of 100 persons or less), plus \$0.005 per square foot above 5,000 square feet	26.10
e. Vacant commercial properties	89.82
f. Vacant restaurant properties	61.61
3 Class III inspections:	
a. Residential properties: greater than 100 units and less than 50 feet high	396.88
b. Commercial properties: between 8,000 sq. ft and 30,000 sq. ft and less than 50 feet high	496.10
c. Restaurants and bars: seating capacity in excess of 100 persons	307.06
d. Non-profit organizations (Residential properties: greater than 100 units and less than 50 feet high or commercial properties: between 8,000 square feet and 30,000 square feet and less than 50 feet high or restaurants and bars: seating capacity in excess of 100 persons), plus \$0.005 per square foot above 5,000 square feet	26.10
e. Vacant commercial properties	207.84
f. Vacant restaurant properties	103.39
4 Class IV inspections:	
a. Residential properties: 50 ft in height or greater	545.19
b. Commercial Properties: greater than 30,000 sq. ft and less than 50 feet high	1238.70
c. Non-profit organizations (residential properties: 50 feet in height or greater or commercial properties: greater than 30,000 square feet and less than 50 feet high), plus \$0.005 per square feet above 5,000 square feet	26.10
d. Vacant commercial properties	499.24
5 Class V Inspections:	
a. Commercial properties: 50 ft in height or greater	1495.63
b. Non-profit organizations (commercial properties: 50 feet in height or greater), plus \$0.005 per square foot above 5,000 square feet	26.10
c. Vacant commercial properties	597.41
6 Plan review:	
a. 2500 sq. ft and under	199.48
b. More than 2500 sq. ft	199.48
plus per sq. ft	0.06
c. Single Station Smoke Detector, per residential unit	61.61
d. Major plan revision, per hour	102.35
e. Minor plan revisions (correction, lost plans - review not to exceed 15 min)	25.06
f. Expedited plan review, per hour (one hour minimum)	92.95
7 Day care certification	149.35
8 Reinspection fee	191.12
(B) Fire Inspection fees for propane tanks	
1 Propane tank inspection fee	287.21
(C) Fire Inspection fees for food service trucks	
1 Food service truck inspection fees (annually)	76.24
2 Food service truck re-inspection fee	39.68
(D) Emergency Medical Service Fees	
1 BLS	529.52
2 ALS 1	597.41
3 ALS 2	762.44
4 Interfacility transfers	597.41
5 Mileage	11.48

Appendix C: User Fee Schedule

6 EMS event standby fee (3 hr. min) per hr. per person	64.74
a. Each additional hour or portion thereof	64.74

(E) Miscellaneous fees

1 Application for explosive, ammunition, and blasting agents	149.35
2 Fire hydrant flow test	182.77
3 Standby fee/fire services	64.74
4 Sprinkler system fee	201.57
5 Fire Watch, per hour, per person (3 hour minimum)	85.29

The Parks and Recreation Department administrative and user fees

(A) Department-wide

1 Staff Instructional Classes	
a. Red Cross Community Awareness Classes*	
1. First Aid	54.14
2. CPR	54.14
3. Lifeguard Training	254.68
4. Water Safety Instructor	254.68
b. Swim Lessons (Group, 8 lessons)	62.66
c. Private Lessons, 1/2 hour	25.84
d. School Board Group Lesson, per hour	21.66
* <i>Designated fee plus applicable Red Cross fees</i>	
2 Large Pavilion Rental:	
a. 2 hours or less	76.76
b. Over 2 hours	139.74
3 Small Pavilion Rental: 2 hours or less	
a. 2 hours or less	31.95
b. Over 2 hours	56.81
4 Staffing Fees (when applicable), per hour	38.85
5 Non-resident Card	196.14
6 Department Permit Processing Fees (applies to all rentals as well)	
a. 1 day permit	12.53
b. Multi-use, per month	18.69
c. Meeting Rooms (non-profit), per meeting	38.85
7 Tot Lot Rentals	
a. Non-Profit, per day	12.42
b. Private/Commercial, per day	31.95
7 Bleachers	
a. Portable 8 hours	202.61
8 P.A. System	
a. 8 hours minimum	62.66
b. With scaffolding	94.25
10 Damage Deposit	127.31
11 Trash Deposit	127.31
12 Field Court Rentals	
a. Baseball/Softball:	
1. Recognized Sports Groups, per park per month	18.69
2. Residents, non-organized resident groups, special events and tournaments:	
a. Without lights, per hour	25.16
b. With lights, per hour	40.26
3. Non-residents, non-organized non-resident groups, and organized groups:	
a. Coral Springs Residents without lights, per hour	31.45

Appendix C: User Fee Schedule

b. Coral Springs Resident with lights, per hour	50.32
c. Non-Resident without lights, per hour	52.21
d. Non-Resident with lights, per hour	83.53
b. Football/Soccer:	
1. Recognized Sports Groups, per park per month	18.69
2. Residents, non-organized resident groups, special events and tournaments:	
a. Without lights, per hour	33.21
b. With lights, per hour	50.32
3. Non-residents, non-organized non-resident groups, and organized groups:	
a. Coral Springs Residents without lights, per hour	41.51
b. Coral Springs Resident with lights, per hour	62.90
c. Non-Resident without lights, per hour	68.92
d. Non-Resident with lights, per hour	104.42
e. Basketball/tennis (without lights), per hour	14.72
f. Basketball/tennis (with lights), per hour	16.85
g. Sand volleyball court, per hour	14.72
h. Batting cage, per hour	6.26
i. Roller hockey (without lights), per hour	28.40
j. Roller hockey (with lights), per hour	34.03
13 Field Marking	
a. Softball/Baseball, per game	20.46
b. Football/Soccer, per game	76.86
c. Layout and Lines, per field	139.74
d. Drag and Line, per field	12.53
14 Miscellaneous Sport Fees	
a. Scoreboard, per hour, per field	12.53
b. Diamond Dry, market cost plus <u>\$3.23</u> per bag for staff labor and time	3.23
c. Staffing Fee, per person, per hour	38.85
d. Water Patrol, per hour	18.69
15 Equipment Fees	
a. Truck, per hour	4.69
b. Groundskeeper, per hour	4.69
c. Trailer, per hour	1.12
d. Blower, per hour	1.12
e. Weedeater, per hour	1.12
f. Edger, per hour	1.12
(B) Cypress Park	
1 Cypress Hall at Cypress Park	
a. Hall (profit, up to 100 people), per hour	87.20
b. Hall (non-profit, up to 100 people), per hour	43.60
c. Kitchen: (profit), per hour	17.33
d. Kitchen: (non-profit), per hour	12.99
e. Courtyard, per hour	27.35
f. Courtyard and Patio, per hour, plus staffing fee per hour	41.14
g. Patio & Pool Deck (non-pool use)	
1. 1-50 people, per hour	127.31
2. each additional 50, per hour (staffing fee)	29.76
h. Civic Groups (max of 2 meetings per month), per meeting	38.85
i. Conference Room (15 person max), per hour	18.11
j. Weddings and Formal Events (including kitchen, courtyard) up to 4 hours	382.57

Appendix C: User Fee Schedule

2 Cypress Tennis Court Fee	Non-Prime	Prime
a. Adult (doubles & singles)	4.58	6.42
b. Child (doubles & singles)	3.49	4.58
3 Cypress Tennis Court Rental Fees: Tournament/Group (3 court max, 3 hour min)		
a. Non-lighted (standard), per hour	31.95	
b. Non-lighted (non-profit), per hour	27.35	
c. Lighted (standard), per hour	39.52	
d. Lighted (non-profit), per hour	34.41	
4 Cypress Tennis Annual Membership		
a. Junior (under 18)	74.14	
b. Adult	186.94	
c. Family (up to 4 members)	271.55	
d. Additional Family Member	30.80	
Items (4)(a)(b)(c) and (d) above include all court fees, six guest passes, discounts on private lessons, and 2-day court reservation privileges. <u>Taxes not included.</u>		
5 a. Cypress Park Pool/Tennis Annual Membership		
a. Family (up to 4 members)	472.08	
b. Adult	257.97	
c. Senior	122.71	
d. Junior	122.71	
e. Additional Family member	43.07	
Items (5)(a)(b)(c)(d) and (e) above include all court fees, six guest passes, discounts on private lessons, and 2-day court reservation privileges. <u>Taxes not included.</u>		

(C) Pools (Cypress, Mullins & Aquatic Complex)

	Daily Admission	Annual Membership	Quarterly Membership
1 Membership valid at Cypress, Mullins, and Aquatic Complex			
a. Child (under 18) *	3.27	91.90	43.33
b. Adult *	3.72	151.69	59.52
c. Senior (62 and over) *	3.27	91.90	43.33
d. Family (up to 4 members):	N/A	308.10	114.88
e. Additional Family member:	N/A	54.14	27.04

* Taxes not included

(D) Cypress Pool Rental Rates

1 Pool Rental Rates	
a. First 25 people, per hour plus daily admission fee	156.56
b. Each additional 25 or portion thereof, per hour staffing fee	29.50
2 Patio & Pool Deck (non-pool use)	
a. 1-50 people, per hour	114.88
b. Each additional 50, per hour staffing fee	29.50

(E) Mullins Park

1 Civic Groups (non-profit, max of 2 meetings per month) per meeting	38.85
2 Teen Concerts Admission, per person	3.72
3 Mullins Pool Rental Rates	
a. First 25 people, plus daily admission fee	113.83
b. Each additional 20 or portion, per hour (staffing fee)	29.50
4 Mullins Hall	
a. Non-profit (full room), per hour	43.55
b. Non-profit (half room), per hour	21.66
c. Profit (full room), per hour	87.20
d. Profit (half room), per hour	43.60
5 Veteran's Building	
a. Non-profit, per hour	25.16

Appendix C: User Fee Schedule

b. Profit, per hour	49.03	
(F) Sartory Senior Center		
a. Non-Profit		
1. Full Building, Per hour	49.03	
2. Per quarter, per hour	12.42	
3. Per Quarter with Kitchen, per hour	18.37	
b. Profit		
1. Full Building, per hour	98.32	
2. Per Quarter, per hour	26.25	
3. Per quarter with Kitchen, per hour	31.69	
(G) Tennis Center		
1 Court Fee (per person)	Non-Prime	Prime (after 5 pm)
a. Adult	5.63	7.80
b. Child	4.52	5.63
2 Court Rental		
a. Non Prime, per hour	37.59	
b. Prime (after 5 pm), per hour	62.03	
3 Yearly Membership		
a. Family (up to 4)	603.68	
b. Additional Family Member	41.76	
c. Adult	421.95	
d. Junior (under 18)	181.72	
Items (3)(a)(b)(c) and (d) above include all court fees, six guest passes, discounts on private lessons, and 2-day court reservation privileges.		
4 Tennis Center & Cypress Park Tennis		
a. Family Membership (up to 4 members)	753.04	
b. Additional Family Member	41.76	
c. Adult	603.68	
d. Junior (17 years & under)	242.30	
5 Tennis Center & Aquatic Complex Membership (in addition to annual Aquatic Complex fee)		
a. Family Membership (up to 4 members)	453.28	
b. Additional Family Member	41.76	
c. Adult	342.57	
d. Junior (under 18)	137.86	
(H) Aquatic Complex		
1 Daily Admission		
a. Student (K-12, Broward County School Board, chaperoned educational outing/trip)	1.61	
b. Fitness Center, daily fee *	6.54	
In item (1)(a) above a student is assessed this fee during all public Broward County School Board outings, grades K-12, that use the facility during regularly scheduled school hours. Teachers and chaperones are assessed the same admission fee as students during each outing.* <u>Taxes not included.</u>		
2 Classroom/Multi-Purpose Room		
a. Multi-Use Activity Room, per hour	60.04	
b. Kitchen Fee, per hour	11.89	
c. A/V Equipment, per hour	11.89	
3 Locker Fee		
a. Half tier	0.50	
b. VIP Members	no charge	
4 Lake Rental, per hour	54.14	

Appendix C: User Fee Schedule

5 Swimming Pool Rental Rates (plus daily admission fee)	
a. 50 Meter Pool	
1. First 25 people	178.80
2. Each Additional 25 people or portion thereof (staff fee) per hour	29.50
b. One Half Pool	
1. First 25 people, per hour	109.45
2. Each additional 25 people or portion thereof (staff fee), per hour	29.50
c. Diving well	
1. First 25 people, per hour	109.45
2. Each additional 25 people or portion thereof (staff fee) per hour	29.50
d. Scuba diving Well, per hour or negotiated multiple use certificate	32.36
e. Platform Diving Practice, per hour	52.74
6 Sport Group/Club Event Fee	
a. Pool Facility:	
1. 1 day	313.33
2. 2 day	506.55
3. 3 day	635.02
b. Building Facility:	
1. 1 day	317.51
2. 2 day	506.55
3. 3 day	635.02
c. Pool/Building Facility:	
1. 1 day	444.93
2. 2 day	700.81
3. 3 day	763.48
d. Dive Well Only:	
1. 1 day	223.50
2. 2 day	317.51
3. 3 day	444.93
7 Total Facility, per hour	381.22
8 Products/Promotional, per hour	190.61
9 Synchronized Swimming - to be negotiated (contract required)	Contract Required
10 Water Polo, per month, or daily fee - to be negotiated (contract required)	Contract Required
11 Lane Charge	
a. College Forum	
..... Per Person, Per Lane: over 6 per lane	6.26
..... Per Person, Per Lane: under 6 per lane	6.78
2 hours each 10 swimmers per lane, long course minimum 6 swimmers per lane, short course minimum includes 2 workouts - 1 short course and 1 long course unless otherwise agreed upon both parties.	
b. Fitness area during non-peak hours pending availability with pool usage, per person per day	8.09
c. Other (12 swimmers max) per hour	59.52
Rentals will not be approved which conflict with those times outlined in the Interlocal Agreement between the Broward County School Board and the City of Coral Springs. Rentals of this magnitude will be limited to once a month so as to have minimal impact on the general public, facility members and facility based sports groups or clubs	
(I) Aquatic Complex Annual Memberships	
1 Basic Pool	
a. Child (under 18)	91.90
b. Adult	151.69
c. Family (up to 4 members)	319.75
d. Additional Family Members, per person	53.78

Appendix C: User Fee Schedule

e. Senior (62 and over)	91.90
2 Premium Pool	
a. Child (under 18)	151.69
b. Adult	189.56
c. Family (up to 4 members)	444.34
d. Additional Family Members (per person)	81.25
e. Senior (62 and over)	151.69
3 Basic Fitness	
a. Child (under 18)	200.42
b. Adult	270.97
c. Family (up to 4 members)	650.31
d. Additional Family Members (per person)	108.35
e. Senior (62 and over)	200.42
f. Couples	487.74
4 a. Club VIP (open to faculty based sports group members)	
a. Child (under 18)	146.32
b. Adult	233.01
5 VIP	
a. Child (under 18)	227.57
b. Adult	297.97
c. Family (up to 4 members)	704.46
d. Additional Family Members (per person)	108.35
e. Senior (62 and over)	227.57
f. Couples	541.95

(J) Aquatic Complex Quarterly Memberships

	Quarterly Membership	3 month intro offer
1 Basic Fitness		
a. Child (under 18)	65.00	54.09
b. Adult	75.81	65.00
c. Family (up to 4 members)	189.66	162.55
d. Add'l Family Member	27.04	27.04
e. Senior (62 and over)	65.00	54.09
f. Couples	140.88	N/A
2 VIP		
a. Child (under 18)	70.44	59.52
b. Adult	81.25	70.44
c. Family (up to 4 members)	195.09	178.80
d. Additional Family Member	27.04	27.04
e. Senior (62 and over)	70.44	59.52
f. Couples	151.69	N/A
3 Basic Pool		
a. Child (under 18)	43.33	
b. Adult	59.52	
c. Family (up to 4 members)	119.21	
d. Additional Family Member	27.04	
e. Senior (62 and over)	43.33	
4 Premium Pool		
a. Child (under 18)	48.77	
b. Adult	70.44	
c. Family (up to 4 members)	151.69	
d. Additional Family Member	27.04	

Appendix C: User Fee Schedule

e. Senior (62 and over)	48.77
(K) Gymnasium	
1 Basketball Courts	
a. City Recognized Sports Leagues (i.e. basketball, soccer, etc.)	
1. monthly permits for courts	31.69
2. first court	18.37
3. each additional court	6.42
b. Non-Profit Groups, per hour, per court	45.74
c. Profit Groups, per hour, per court	74.14
d. Stadium Court (includes bleachers, scoreboards)	
1. Non-Profit Groups	79.63
2. Profit Groups, per hour	142.24
e. Additional set ups in the gym other than bleachers, scoreboards (per staff person required) per hour	38.85
Trash/damage deposit, minimum	242.30
2 Gymnasium Meeting Room rental only (non-profit groups allowed up to 2 meeting per month) permit fee, per meeting	37.64
3 Gymnasium room rentals other than meetings only. Activities include food and other refreshments, selling items, catering, auctions, pot luck dinners, etc.	
a. Rental Rooms (Studio, Activity, Classroom or Meeting)	
1. Non-Profit (Full Room), per hour	25.16
2. Non-Profit (1/2 Room), per hour	12.42
3. Profit (Full Room), per hour	49.03
4. Profit (1/2 Room), per hour	25.16
Room set up is included in the price. Set up includes up to 10 tables and 50 chairs. Any additional set up will require a <u>twenty dollar (\$21.66)</u> set up fee.	21.66
4 a. Drop in Play Fees: Under 18 or Seniors, per visit	2.00
b. Drop in Play Fees: Adult (18 and over), per visit	2.00
5 Rental of Floor Covers	114.88
(L) Sports Participation Fees	
1 American, National, and North Springs Little League Baseball	21.66
2 Winter Baseball	16.18
3 T-Ball	15.13
4 Big League Baseball	16.18
5 Youth Softball (Spring Season)	19.42
6 Youth Softball (Fall Season)	16.18
7 Traveling Soccer	25.99
8 Recreation Soccer	17.33
9 Basketball (All Seasons)	11.89
10 Tackle Football/Cheerleading	19.42
11 Flag Football/Cheerleading	16.18
12 Lacrosse	16.18
13 Roller Hockey	19.42
14 Volleyball	11.89
15 Futsal	11.89
(M) Summer Recreation Camps	
1 Fun & Fitness Day Camp 9:00 a.m. - 3:00 p.m.	
a. Full Program.....\$95.35 per week plus \$___ for Field Trips per week *	95.35
b. Partial Program/Sessions.....\$108.35 per week plus \$___ for Field Trips per week *	108.35
2 Elementary Camps	
a. Full Program.....\$67.67 per week plus \$___ for Field Trips per week *	67.67
b. Partial Program/Sessions.....\$80.15 per week plus \$___ for Field Trips per week *	80.15

Appendix C: User Fee Schedule

3 Elementary & Teen Camps 8:00 a.m. - 5:00 p.m.	
a. Full Program.....\$98.63 per week plus \$___ for Field Trips per week *	98.63
b. Partial Program/Sessions.....\$110.55 per week plus \$___ for Field Trips per week *	110.55
4 Elementary & Teen Camps 7:30 a.m. - 6:00 p.m.	
a. Full Program.....\$131.07 per week plus \$___ for Field Trips per week *	131.07
b. Partial Program/Sessions.....\$140.88 per week plus \$___ for Field Trips per week *	140.88
5 Daily Drop In (summer only) Weekly Cost for Camp of Similar Hours divided by 5	
6 Sports Camp 9:00 a.m. - 3:00 p.m.	
a. Full Program.....\$88.24 per week plus \$___ for Field Trips per week *	88.24
b. Partial Program/Sessions.....\$99.68 per week plus \$___ for Field Trips per week *	99.68
7 Teen Travel Camp Registration\$9.71 per week plus cost of event(s)	9.71
8 Teen & Elementary Extension Camps/Mini Camps 7:30 a.m. - 6:00 p.m. (Usually 1 week at beginning of summer and 1 or 2 weeks at the end of summer) Refer to regular camp fees.	
9 Special Populations (Spring Breaks & Summer Programs)	
9:00 a.m. - 3:00 p.m.	
a. Full Summer Program.....\$108.35 per week plus \$___ for Field Trips per week *	108.35
b. Partial Program/Sessions.....\$112.68 per week plus \$___ for Field Trips per week *	112.68
7:30 a.m. - 6:00 p.m.	
a. Full Summer Program.....\$131.07 per week plus \$___ for Field Trips per week *	131.07
b. Partial Program/Sessions.....\$140.88 per week plus \$___ for Field Trips per week *	140.88
The hours for the programs may be adjusted by the Director of Parks and Recreation. *Field trip rates shall be charged at the actual cost of the field trip.	

(N) Safety Town Building

1. Non-Profit, per hour	25.16
2. Profit, per hour	49.03

The Police Department administrative and user fees

Police department administrative and user fees

1 Records Check (person)	11.82
2 Records Check (neighborhood criminal activity or incident)	47.28
3 Equipment Verification	7.88
4 Off-duty employment for uniformed officers: In addition to the hourly rate for the uniformed officer, the user must pay the applicable permit fee, the required administrative fee and vehicle fee (if applicable). All rates and fees are billed at a three (3) hour minimum:	
a. Officer Hourly rate:	
1. Regular Officer, per hour	38.20
2. Supervisor, per hour	41.20
3. Non-Sworn Traffic Direction	21.50
b. Officer hourly rate for legal holidays	
1. Regular Officer, per hour	57.20
2. Supervisor, per hour	61.70
3. Non-Sworn Traffic Direction	32.30
c. Officer hourly premium rate**:	
1. Regular Officer, per hour	49.20
2. Supervisor, per hour	52.20
3. Non-Sworn Traffic Direction	26.20

**Premium rates shall be charged on any detail requested within 72 hours of the start time, any detail on Mother's Day, Father's Day, Cinco de Mayo, St. Patrick's Day, Halloween, during the Super Bowl, or any NCAA Championship Game. Any Charter school (except Coral Springs Charter School) requesting a detail due to the absence of their assigned school safety officer (Guardian).

Appendix C: User Fee Schedule

d. Temporary Permit (required when uniformed officers assigned for 3 weeks or less)	7.76
e. Annual Permit (required when uniformed officers assigned for greater than 3 weeks)	58.06
f. Administrative Fee, per hour	7.08
g. Vehicle Fee, if applicable, per hour	6.34
5 Firearms Training Facility	
a. Bay, per day	351.19
or per person	63.82
b. Bay (outside normal operating hours), per day	666.94
c. Bay plus rifle range, per day	479.78
or per person	68.48
d. Bay plus rifle range (outside normal operating hours), per day	795.53
e. Classroom (one, without range use) per hour	111.44
f. Classroom (both, without range use), per hour	222.89
g. Classroom with range use	N/C
6 Vehicle Identification verification	2.36
7 Crash Reports, <u>\$0.15</u> per page *	0.15
8 a. Incident Reports	0.15
a. Single-sided copies, <u>\$0.15</u> per page *	0.15
b. Double-sided copies, <u>\$0.20</u> per page *	0.20
c. Certified copies, <u>\$1.00</u> per certification	1.00
9 Grid Reports	11.82
10 Good Conduct Letter	
a. Non-notarized	11.82
b. Notarized	11.82
11 Application for permit to allow use of equipment outside hours of operation	19.78
12 Animal impoundment storage fee, per day	53.90
13 Reproduction of DUI (driving under the influences) videos	16.73
14 Fingerprinting: Residents and nonresidents for fingerprinting required as a precondition for reemployment of other applications	10.00
15 Photo identification cards	15.00
16 Copy of accident photograph	8.20
17 Copy of polaroid photograph	8.00
18 Video reproduction, other than DUI videos	42.32
* copying cost pursuant to section 119.07, Florida Statutes	

Development Services/Engineering administrative and user fees

Development Services/Engineering administrative and user fees	
1 Land Clearing Permit	199.48
2 Renewal of Land Clearing Permit	59.52
3 Excavation Permit	199.48
4 Renewal of Excavation Permit	59.52
5 Land Filling Permit	182.77
6 Renewal of Land Filling Permit	59.52
7 Permit for Installation and Connection of Sewers:	
a. Residential	39.68
b. Commercial	64.74
c. Industrial	131.59
8 Improvements within public rights-of-way:	
a. Per lane cut for pavement excavation	204.70
b. Per each 100 linear feet of off-pavement excavation	79.37
c. Driveway permit	131.59

Appendix C: User Fee Schedule

d. Lost plans - Driveways only	79.37
e. all other improvements not specified above	82.50
9 Excavation in right of way (other than driveway approach or apron) cash bond of:	2,525.45
10 Publicly Dedicated Easements:	
a. Dedication	416.73
b. Vacation	416.73
11 Engineering fee for on-site water and sewer connections:	
2% of construction costs (minimum of <u>\$394.79</u>)	394.79
12 Change of Contractor	39.68
13 Overtime request - inspections, per hour	182.77
14 Overtime request - Plan review, per hour	182.77
15 Expedited plan review, per hour (one hour minimum)	182.77
16 Lost plan reviews (replacement of on-site plans)	182.77
17 MS4/NPDES, per inspection (not to exceed \$250.00)	56.39
18 Plan Revision Fee	182.77
19 Reinspection Fee	121.15
20 Work without a Permit Fee - double permit fee	double

General Administrative Fees

(A) Municipal Complex	
1 Community Meeting Rooms	
a. Room rental (for profit), per hour	104.44
b. Room rental (non profit), per hour	78.32
2 Common area, 2nd floor	
a. Area rental (for profit), per hour	104.44
b. Area rental (non profit), per hour	78.32
(B) Exemptions	
No fee shall be charged for rental of meeting rooms and/or area rentals by the Coral Springs Regional Chamber of Commerce	
(C) Center for the Arts	
1 Cultural Facilities Ticket Surcharge	3.00

Appendix D: Water & Sewer Rates

Rates are detailed in the Coral Springs Land Development Code, Section 1705 for Sewerage service rates and Section 2216 for Water rates, and are subject to change, per the adoption of an ordinance by the City Commission.

Sec. 1705. - Sewerage service rates (as of October 2019)

Minimum monthly charge:

- a. Single-family residential\$23.04
- b. Multifamily residential, per unit20.28
- c. General service accounts (commercial and other non-residential):
 - 1. 1-inch and smaller meters23.04
 - 2. 1½-inch meter115.21
 - 3. 2-inch meter184.32
 - 4. 3-inch meter368.65
 - 5. 4-inch meter576.05
 - 6. 6-inch meter1,152.04
 - 7. 8-inch meter1,843.30
 - 8. 10-inch meter2,649.17
 - 9. 12-inch meter4,952.79

Volumetric charges:

In addition to the minimum monthly charge, all customers shall be charged a volumetric charge of one hundred (100) per cent of the consumption billed for water service except that no sewerage rate or charge shall be imposed against water services provided by the city through sprinkler water meters or against water services used for construction purposes only. The rate applied to calculate the volumetric charge is four dollars and thirty-eight cents (\$4.38) per one thousand (1,000) gallons of water use.

Sec. 2216. - Water Rates (as of October 2019)

Minimum monthly charge:

- a. Single-family residential\$13.95
- b. Multifamily residential (per unit)12.28
- c. General service accounts (commercial and other nonresidential):
 - 1. 1-inch and smaller meters13.95
 - 2. 1½-inch meter69.76
 - 3. 2-inch meter111.60
 - 4. 3-inch meter223.23
 - 5. 4-inch meter348.78
 - 6. 6-inch meter697.56
 - 7. 8-inch meter1,116.07

- 8. 10-inch meter1,604.49
- 9. 12-inch meter2,999.69

d. Fire lines:

- 1. 4-inch line/meter79.37
- 2. 6-inch line/meter178.58
- 3. 8-inch line/meter317.51

Volumetric charges:

In addition to the minimum monthly charge all customers shall be charged the applicable volumetric charge.

a. Single-family residential:

- 1. From 0 to 4,000 gallons the charge for each 1,000 gallons shall be1.74
- 2. From 4,001 to 8,000 gallons the charge for each 1,000 gallons shall be2.69
- 3. From 8,001 to 12,000 gallons the charge for each 1,000 gallons shall be4.03
- 4. From 12,001 to 20,000 gallons the charge for each 1,000 gallons shall be6.04
- 5. For each 1,000 gallons over a total consumption of 20,000 gallons, the charge for each such additional 1,000 gallons shall be9.07

b. Multifamily residential: From the date the certificate of occupancy is issued by the building department of the City of Coral Springs, for multifamily residential which are serviced by a single water meter the assessment shall be the number of units x the rates for each 1,000 gallons of consumption as listed below:

- 1. From 0 to 3,000 gallons the charge for each 1,000 gallons shall be1.74
- 2. From 3,001 to 6,000 gallons the charge for each 1,000 gallons shall be2.69
- 3. From 6,001 to 10,000 gallons the charge for each 1,000 gallons shall be4.03
- 4. From 10,001 to 16,000 gallons the charge for each 1,000 gallons shall be6.04
- 5. For each 1,000 gallons over a total consumption of 16,000 gallons, the charge for each such additional 1,000 gallons shall be9.07

c. General service accounts (commercial and other non-residential except for irrigation):

For all consumption the charge for each 1,000 gallons shall be2.89

d. Irrigation:

- 1. From 0 to 8,000 gallons the charge for each 1,000 gallons shall be6.04
- 2. For each 1,000 gallons over a total consumption of 8,000 gallons the charge for each additional 1,000 gallons shall be9.07

Appendix E: Revenue Account Crosswalk

The City of Coral Springs is in the process of implementing a new Enterprise Resource Planning (ERP) system in Fiscal Year 2021. Below is a crosswalk referencing the old revenue accounts in the General Ledger found in the legacy system (H.T.E.) to the new ERP system (Tyler Munis).

Fund Name	Legacy Account No. (HTE)	New Munis Account No.
General Fund	001-0000-311-10-00	001-00-0000-311-311001-
	001-0000-311-20-00	001-00-0000-311-311002-
	001-0000-312-41-00	001-00-0000-312-312410-
	001-0000-312-42-00	001-00-0000-312-312430-
	001-0000-314-10-00	001-00-0000-314-314100-
	001-0000-314-30-01	001-00-0000-314-314301-
	001-0000-314-30-02	001-00-0000-314-314302-
	001-0000-314-30-03	001-00-0000-314-314303-
	001-0000-314-30-04	001-00-0000-314-314304-
	001-0000-314-80-00	001-00-0000-314-314800-
	001-0000-315-20-25	001-00-0000-315-315200-
	001-0000-316-00-00	001-00-0000-316-316000-
	001-0000-316-20-00	001-00-0000-316-316001-
	001-0000-323-10-00	001-00-0000-323-323100-
	001-0000-323-40-00	001-00-0000-323-323400-
	001-0000-323-70-00	001-00-0000-323-323700-
	001-0000-323-90-00	001-00-0000-323-323901-
	001-0000-325-20-11	001-00-0000-325-325202-
	001-0000-335-12-00	001-00-0000-335-335125-
	001-0000-335-15-00	001-00-0000-335-335150-
	001-0000-335-18-00	001-00-0000-335-335180-
	001-0000-335-19-01	001-00-0000-335-335191-
	001-0000-335-41-00	001-00-0000-335-335450-
	001-0000-361-10-00	001-00-0000-361-361100-
	001-0000-361-11-01	001-00-0000-361-361102-
	001-0000-362-02-00	001-00-0000-362-362001-
	001-0000-362-20-00	001-00-0000-362-362002-
	001-0000-362-50-00	001-00-0000-362-362003-
	001-1007-341-12-00	001-03-1007-341-341901-
	001-1007-341-80-01	001-03-1007-341-341910-
	001-1007-341-90-02	001-03-1007-341-341902-
	001-1007-341-90-03	001-03-1007-341-341903-
	001-1007-341-90-04	001-03-1007-341-341904-
	001-1007-341-90-05	001-03-1007-341-341905-
	001-1007-341-90-06	001-03-1007-341-341906-
	001-1602-341-10-03	001-04-1602-341-341911-
	001-2502-341-90-28	001-06-2502-341-341918-
	001-4101-335-20-10	001-09-4101-335-335220-
	001-4101-341-90-24	001-09-4101-341-341917-
	001-4101-342-10-00	001-09-4101-342-342101-
	001-4101-342-14-00	001-09-4101-342-342103-
	001-4101-342-15-00	001-09-4101-342-342104-
	001-4101-342-16-00	001-09-4101-342-342501-
	001-4101-342-17-00	001-09-4101-342-342105-
	001-4101-342-18-00	001-09-4101-342-342106-
	001-4101-342-19-00	001-09-4101-342-342107-

Appendix E: Revenue Account Crosswalk

Fund Name	Legacy Account No. (HTE)	New Munis Account No.
General Fund	001-4101-342-23-00	001-09-4101-342-342108-
	001-4101-351-10-00	001-09-4101-351-351101-
	001-4101-362-00-00	001-09-4101-362-362000-
	001-4101-362-02-01	001-09-4101-362-362004-
	001-4109-342-13-01	001-09-4109-342-342109-
	001-4109-342-13-02	001-09-4109-342-342111-
	001-4109-359-30-01	001-09-4109-359-359003-
	001-4702-335-29-01	001-10-4702-335-335292-
	001-4702-342-40-01	001-10-4702-342-342401-
	001-4702-342-60-02	001-10-4702-342-342601-
	001-4702-342-60-05	001-10-4702-342-342602-
	001-4702-342-91-01	001-10-4702-342-342402-
	001-4704-342-60-10	001-10-4704-342-342404-
	001-5101-322-00-00	001-08-5101-322-322001-
	001-5403-341-10-08	001-07-5403-341-341914-
	001-5403-345-10-00	001-07-5403-345-345101-
	001-5403-345-20-00	001-07-5403-345-345102-
	001-5403-354-10-02	001-07-5403-354-354002-
	001-5403-354-10-03	001-07-5403-354-354003-
	001-5502-369-39-00	001-11-5502-369-369906-
	001-7810-347-21-01	001-12-7810-347-347201-
	001-7810-347-21-02	001-12-7810-347-347202-
	001-7810-347-21-21	001-12-7810-347-347224-
	001-7812-347-21-01	001-12-7812-347-347201-
	001-7812-347-21-02	001-12-7812-347-347202-
	001-7812-347-21-05	001-12-7812-347-347205-
	001-8101-347-21-01	001-12-8101-347-347201-
	001-8101-347-21-02	001-12-8101-347-347202-
	001-8101-347-21-18	001-12-8101-347-347215-
	001-8101-347-90-98	001-12-8101-347-347901-
	001-8102-347-21-01	001-12-8102-347-347201-
	001-8102-347-21-02	001-12-8102-347-347202-
	001-8102-347-21-04	001-12-8102-347-347204-
	001-8102-347-21-06	001-12-8102-347-347206-
	001-8102-347-21-10	001-12-8102-347-347207-
	001-8102-347-21-16	001-12-8102-347-347227-
	001-8102-347-21-18	001-12-8102-347-347215-
	001-8102-347-90-98	001-12-8102-347-347901-
	001-8103-347-21-01	001-12-8103-347-347201-
	001-8103-347-21-02	001-12-8103-347-347202-
	001-8103-347-21-18	001-12-8103-347-347215-
	001-8103-347-90-98	001-12-8103-347-347901-
	001-8116-347-21-01	001-12-8116-347-347201-
	001-8116-347-21-02	001-12-8116-347-347202-
	001-8116-347-21-03	001-12-8116-347-347203-
	001-8116-347-21-10	001-12-8116-347-347207-
	001-8116-347-21-18	001-12-8116-347-347215-
	001-8116-347-90-98	001-12-8116-347-347901-

Appendix E: Revenue Account Crosswalk

Fund Name	Legacy Account No. (HTE)	New Munis Account No.
General Fund	001-8204-347-21-01	001-12-8204-347-347201-
	001-8204-347-21-02	001-12-8204-347-347202-
	001-8204-347-21-08	001-12-8204-347-347208-
	001-8204-347-21-09	001-12-8204-347-347209-
	001-8204-347-21-26	001-12-8204-347-347226-
	001-8205-347-21-06	001-12-8205-347-347206-
	001-8205-347-21-15	001-12-8205-347-347229-
	001-8205-347-21-25	001-12-8205-347-347222-
	001-8208-347-21-17	001-12-8208-347-347216-
	001-8208-347-21-22	001-12-8208-347-347223-
	001-8209-337-40-00	001-12-8209-337-337401-
	001-8209-347-50-01	001-12-8209-344-344302-
	001-8209-347-50-02	001-12-8209-344-344301-
	001-8210-347-21-01	001-12-8210-347-347201-
	001-8210-347-21-02	001-12-8210-347-347202-
	001-8210-347-21-04	001-12-8210-347-347204-
	001-8210-347-21-05	001-12-8210-347-347205-
	001-8210-347-21-18	001-12-8210-347-347215-
	001-8210-347-21-19	001-12-8210-347-347219-
	001-8210-347-21-25	001-12-8210-347-347222-
	001-8210-347-90-98	001-12-8210-347-347901-
	001-8301-347-24-01	001-12-8301-347-347201-
	001-8301-347-24-02	001-12-8301-347-347202-
	001-8301-347-24-03	001-12-8301-347-347203-
	001-8301-347-24-05	001-12-8301-347-347205-
	001-8301-347-24-11	001-12-8301-347-347211-
	001-8301-347-24-12	001-12-8301-347-347213-
	001-8301-347-24-13	001-12-8301-347-347214-
	001-8301-347-24-16	001-12-8301-347-347230-
	001-8301-347-24-19	001-12-8301-347-347210-
	001-8301-347-90-98	001-12-8301-347-347901-
	001-8301-347-90-99	001-12-8301-347-347902-
	001-8302-347-24-01	001-12-8302-347-347201-
	001-8302-347-24-02	001-12-8302-347-347202-
	001-8302-347-24-05	001-12-8302-347-347205-
	001-8302-347-24-11	001-12-8302-347-347211-
	001-8302-347-24-12	001-12-8302-347-347213-
	001-8302-347-24-13	001-12-8302-347-347214-
	001-8302-347-24-40	001-12-8302-347-347215-
	001-8302-347-90-98	001-12-8302-347-347901-
	001-8303-347-24-01	001-12-8303-347-347201-
	001-8303-347-24-02	001-12-8303-347-347202-
	001-8303-347-24-04	001-12-8303-347-347204-
	001-8303-347-24-05	001-12-8303-347-347205-
	001-8303-347-24-10	001-12-8303-347-347207-
	001-8303-347-24-11	001-12-8303-347-347211-
	001-8303-347-24-12	001-12-8303-347-347213-
	001-8303-347-24-13	001-12-8303-347-347214-

Appendix E: Revenue Account Crosswalk

Fund Name	Legacy Account No. (HTE)	New Munis Account No.
General Fund	001-8303-347-24-14	001-12-8303-347-347228-
	001-8303-347-24-15	001-12-8303-347-347217-
	001-8303-347-24-16	001-12-8303-347-347230-
	001-8303-347-24-18	001-12-8303-347-347225-
	001-8303-347-24-19	001-12-8303-347-347210-
	001-8303-347-24-40	001-12-8303-347-347215-
	001-8303-347-90-98	001-12-8303-347-347901-
	001-8303-347-90-99	001-12-8303-347-347902-
	001-8401-347-26-04	001-12-8401-347-347204-
	001-8401-347-26-05	001-12-8401-347-347205-
	001-8401-347-26-11	001-12-8401-347-347211-
	001-8401-347-26-18	001-12-8401-347-347218-
	001-8409-347-26-01	001-12-8409-347-347201-
	001-8409-347-26-02	001-12-8409-347-347202-
	001-8409-347-26-03	001-12-8409-347-347212-
	001-8409-347-26-04	001-12-8409-347-347204-
	001-8409-347-26-11	001-12-8409-347-347211-
	001-8409-347-26-18	001-12-8409-347-347218-
	001-8409-347-26-19	001-12-8409-347-347210-
	001-8409-347-26-31	001-12-8409-347-347220-
	001-8409-347-26-32	001-12-8409-347-347221-
	001-8409-347-90-99	001-12-8409-347-347902-
Fire Fund	109-0000-319-20-00	109-00-0000-319-319901-
	109-0000-325-20-02	109-00-0000-325-325201-
	109-0000-335-20-01	109-00-0000-335-335210-
	109-0000-361-10-00	109-00-0000-361-361100-
	109-4801-342-20-07	109-10-4801-342-342216-
	109-4801-342-20-20	109-10-4801-342-342215-
	109-4804-342-61-10	109-10-4804-342-342203-
	109-4805-342-20-12	109-10-4805-342-342204-
	109-4805-342-20-13	109-10-4805-342-342205-
	109-4805-342-20-14	109-10-4805-342-342206-
	109-4805-342-20-16	109-10-4805-342-342207-
	109-4805-342-20-17	109-10-4805-342-342209-
	109-4805-342-20-18	109-10-4805-342-342211-
	109-4805-342-20-19	109-10-4805-342-342212-
	109-4805-342-20-22	109-10-4805-342-342213-
	109-4805-342-22-01	109-10-4805-342-342201-
	109-4805-342-22-22	109-10-4805-342-342208-
	109-4805-342-24-19	109-10-4805-342-342210-
	109-4901-342-20-10	109-10-4901-342-342503-
	109-4901-342-20-11	109-10-4901-342-342202-
	109-4901-342-20-30	109-10-4901-342-342214-

Appendix E: Revenue Account Crosswalk

Fund Name	Legacy Account No. (HTE)	New Munis Account No.
Fire Service Fund	201-0000-311-00-00	201-00-0000-311-311001-
	201-0000-311-20-00	201-00-0000-311-311002-
	201-0000-331-50-02	201-00-0000-331-331503-
	201-0000-361-10-00	201-00-0000-361-361100-
	201-0000-361-11-01	201-00-0000-361-361102-
	201-0000-369-97-01	201-00-0000-369-369999-
	201-0000-381-00-00	201-00-0000-381-381000-
	201-0000-381-10-01	201-00-0000-381-381001-
	201-0000-381-10-05	201-00-0000-381-381005-
	201-0000-381-10-08	201-00-0000-381-381006-
	201-0000-381-10-11	201-00-0000-381-381003-
	201-0000-381-18-02	201-00-0000-381-381004-
	201-0000-381-26-00	201-00-0000-381-381010-
Water & Sewer Fund	402-0000-343-30-01	402-00-0000-343-343300-
	402-0000-343-30-02	402-00-0000-343-343302-
	402-0000-343-35-01	402-00-0000-343-343301-
	402-0000-343-35-02	402-00-0000-343-343303-
	402-0000-343-50-01	402-00-0000-343-343500-
	402-0000-343-61-00	402-00-0000-343-343603-
	402-0000-343-65-30	402-00-0000-343-343604-
	402-0000-343-65-50	402-00-0000-343-343605-
	402-0000-343-65-51	402-00-0000-343-343606-
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