



City of Coral Springs
Revenue Manual
Fiscal Year 2004

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Department of Financial Services

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Introduction

The Five Year Financial Forecast is a major element of the planning cycle for the City of Coral Springs, combined with the Strategic Plan, Business Plan, Operating and Capital Improvement Program Budgets. In order to accurately predict future income levels, we must develop continuous awareness of resource availability and cash flow that enables the City to meet its mission and goals. For those forecasts to be meaningful, a thorough understanding of the variables and timetables associated with various revenues is necessary.

This *Guide to Revenues* is an effort to better understand and predict the City's revenues, by undertaking a systematic documentation of revenue sources, thereby assisting in the planning and budgeting decision making process.

Purpose

The *Guide to Revenues* is designed to provide information about the major sources of operational receipts for the City of Coral Springs, as well as the variables that effect them.

Scope

The scope of the guide includes all City revenues in all funds and departments that produce in excess of \$10,000 annually. This includes taxes, non ad valorem special assessments, franchise fees, intergovernmental revenues and charges for services.

Organization

The manual is organized into three main sections:

Introductory Material—This introduction, the descriptions of revenue categories and analysis of methodologies help readers to understand the basics of the City's revenue collection and provide an overview of the guide for potential users.

Analysis of City Revenues—Descriptive entries for taxes, non ad valorem special assessments, franchise fees, intergovernmental revenues, departmental revenue sources and individual fund revenues.

Appendices—Demographical information used in the calculation of various revenues are explored in further detail.

Individual revenue entries include the following details:

Description—The source, legal authority, account number, department and contact for each revenue source.

Accounting Treatment—How the revenue is received, frequency, authorized uses and fee schedules.

Collection History—Seven year history with the most recent fiscal year's unaudited total.

Sources

Data and descriptions were culled from various sources, the major ones being past adopted budgets, the City Code, Florida Department of Revenue documents, the Laws of the State of Florida, City Commission resolutions and ordinances, and the David M. Griffith & Associates Service Cost Evaluation of June 1994. Many individuals in different departments provided information and support.

Revisions

Annual review of the *Guide to Revenues* for changes in sources, statutes, ordinances and calculation methods will be complemented by annual updates of historical collection figures. New editions will be produced as is necessary to communicate changes accumulated through these efforts.

Departments or individuals noting inaccuracies, receiving new information or making changes to their rates should notify the Financial Services Department.

Revenue Categories

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

- Ad Valorem Taxes
- Special Assessments
- Franchise Fees
- Utility Service Taxes
- Communications Service Tax
- Other Taxes
- Intergovernmental
 - Revenues Such As
 - Sales and Use Taxes
- Charges for Services
- Departmental Revenues
- Miscellaneous Revenues

For the purposes of this manual, Departmental Charges for Services and Miscellaneous Revenues are reported under the appropriate department's section.

Methodologies

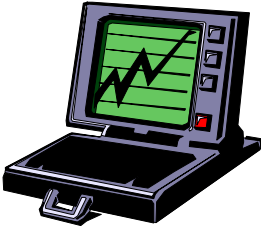
When we forecast future revenue potential for the Five Year Forecast, we use the following methodologies, as appropriate:

Trend Analysis—Here we use the historical data to predict future revenues. For example, if a revenue had risen each year approximately 5%, we would expect that growth to continue at the same rate. This type of analysis, however, 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, wherein 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, but multiple models can be developed for comparative purposes.

Econometric Analysis—This type of analysis relies on statistically significant correlations between dependent and independent variables to determine expected income. 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.





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. When affected variables are not identical, there is a loss of accuracy.

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

Microsimulation—Through surveys, interviews and other types of field research, raw data is collected that can be extrapolated against the population, concerning consumption patterns, expected growth or other changes in major variables. These figures are then applied to models designed to predict earnings. A major drawback is the time and expense this method often requires.

While some methods may be more appropriate to a particular income more than others, often a combination of two or more methods realize the most accurate results.

Economic Conditions

Some outside influences are key determining factors when budgeting revenues and setting fees. These influences include:

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? It can work both ways, where demand for service shrinks as the price escalates or where a fee that is too low encourages 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.

Incentives—When attracting businesses for the purpose of economic development of the City, often it is 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.

Ad Valorem Taxes

Description

Source

A levy against the taxable value of real and personal property. Prior to October 1 each fiscal year, the City Commission sets the millage rate for the tax. One mill is \$1 of tax per \$1,000 of taxable assessed value. The millage rate is applied to the most recent taxable assessed value, less exemptions, currently \$25,000 for homestead. Example: For a home assessed at \$200,000, the millage rate of \$3.8715 is applied after deducting the \$25,000 homestead exemption, resulting in \$175,000 in taxable value and \$677.51 in property taxes.

Legal Authority

Florida Constitution, Article VII, Section 9
 Laws of Florida, Chapter 200
 Florida Statutes §116.211
 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

Department of Financial Services
 Director
 (954) 344-1087

Accounting Treatment

Method Received

Collected from property owners within the city by the Broward County Tax Collector. Payments are received through the tax collector beginning November 1 each fiscal year.

Frequency

The County distributes the proceeds sixteen (16) times each calendar year.

Budget Determination/Distribution Formula

Based on current assessed value of property and millage rate.

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

The current \$3.8715 is the same rate as last year. Since 1990 City's millage rate has been stable. Discounts are offered 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

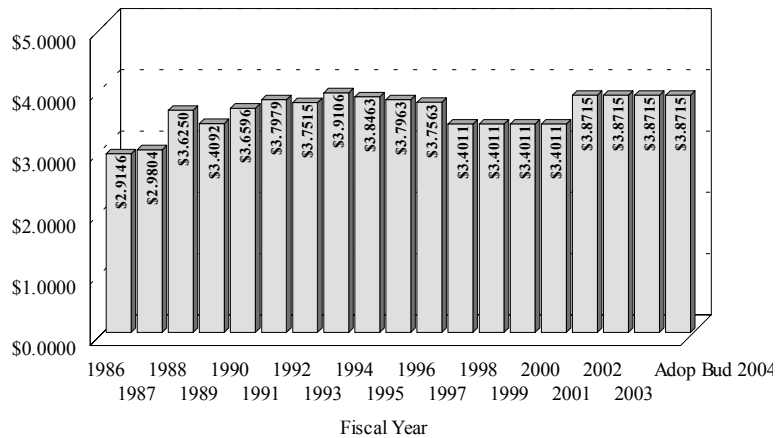
Seven Year Audited Totals

FY	Amount
2004*	\$24,551,857
2003	\$22,495,053
2002	\$20,723,279
2001	\$19,093,051
2000	\$15,458,903
1999	\$14,416,035
1998	\$13,550,020

*Adopted Budget

Ad Valorem is Latin for "according to value." An Ad Valorem Tax is assessed on real and personal property located within City limits, based on the value of the property. The rate is expressed in Mills. One mill equals \$1.00 per \$1,000 of assessed value.

Includes delinquent taxes collected.



Annual Operating Millage Rate History

Local Option Gas Tax

Description

Source

Broward County levies a total of 10¢ per gallon, comprised of the full 6¢ allowed by §336.025(1)(a), FS and 4¢ of the 5¢ allowed by §336.025(1)(b), FS. The first tax is applicable to all motor fuel and diesel fuel (formerly called special fuel) sold at wholesale in the county, while the second exempts diesel fuel. The first local option gas tax of 6¢ is shared with the City through an inter-local agreement, enacted June 14, 1988 by Ordinance No. 88-27, now in its 19th amendment. The second local option gas tax of 4¢ is shared through two additional separate agreements. The first for 3¢ and the third for the “transit gas tax” adopted in 2000 and amended in 2002 for the Cities to receive 26% of the proceeds of 1¢ of gas tax.



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
City of Coral Springs Resolution 2002-20

Fund/Cost Center/Object

001-0000-312.41-00

Department

Department of Financial Services
City Controller
954-344-1086

Comments

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.

Accounting Treatment

Method Received

Motor fuel wholesale distributors (prior to July 1, 1995, it was collected by retailers) collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase revenues.

Frequency

Monthly, for a period not to exceed thirty years (from September 1, 1988 through August 31, 2018).

Budget Determination/Distribution Formula

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. Paragraph 3 of the inter-local agreement and its subsequent amendments, indicates the population figures to be used for calculation of the distribution. 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 agreement is amended annually to reflect changes in population.

Application of Benefits/Special Requirements/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. Paragraph (7) defines “transportation expenditures” as:

- 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.
- Traffic signs, traffic engineering, signalization and pavement markings.
- Bridge maintenance and operation.

- Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Thru Different Agreements, ILA’s have Different %’s of Distribution of Funds.

Local Option Gas Tax Distribution Formula

Population of Individual Municipality \times .375 = Individual Municipality’s Share
 County Total Incorporated Population

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.

Collection History

Seven Year Audited Totals

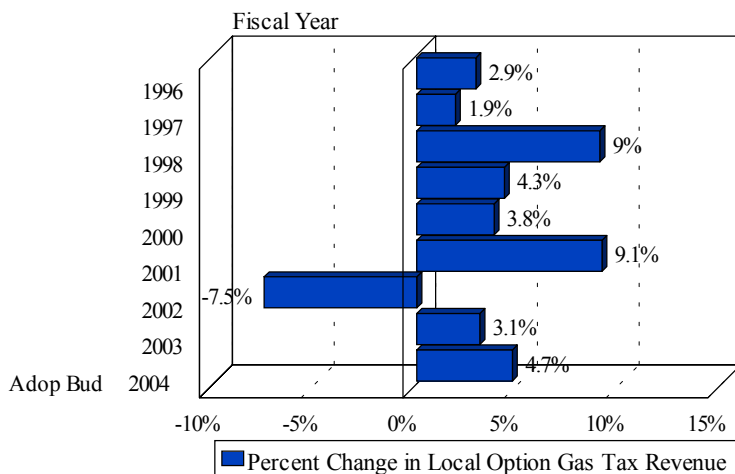
FY	Amount
2004*	\$2,235,000
2003	\$2,133,988
2002	\$2,069,191
2001	\$2,237,457
2000	\$2,050,032
1999	\$1,975,467
1998	\$1,893,311

*Adopted Budget

Fee Schedule/Discount Schedule

10¢ per gallon on motor fuel sold in Broward County.

6¢ per gallon on diesel fuel sold in Broward County.



This chart of Percent Change in Local Option Gas Tax Revenues illustrates the volatility associated with this revenue. Many variables effect actual receipts, including price and availability of crude oil, international political climate, population, tourism and weather.

Electric Utility Service Tax

Utility Service Taxes are taxes levied on the customer of a utility for the use of utilities within the City's corporate limits.

Description

Source

The City assesses a flat 10% tax on all electric utility payments made within the City, through Florida Power & Light.

Legal Authority

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

Fund/Cost Center/Object

001-0000-314.10-00

Department

Department of Financial Services
City Controller
954-344-1086

Comments

Current state law caps maximum tax at 10%.

Accounting Treatment

Method Received

Payments are made by utility end users through FP&L and passed on to the City in lump sum payments.

Frequency

Monthly.

Budget Determination/Distribution Formula

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

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

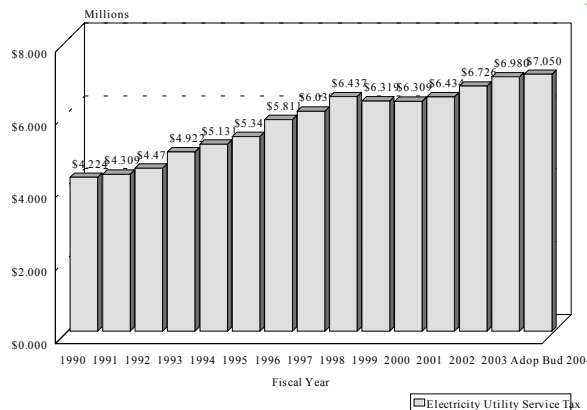
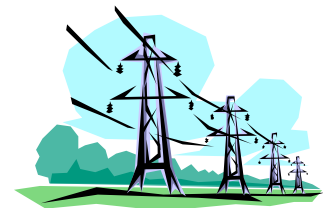
Flat 10% of gross sales.

Collection History

Seven Year Audited Totals

FY	Amount
2004*	\$7,050,000
2003	\$6,980,243
2002	\$6,726,263
2001	\$6,434,045
2000	\$6,309,258
1999	\$6,319,307
1998	\$6,436,756

*Adopted Budget



Increases in Electric Utility Service Tax Revenues have been relatively stable, increasing an average of 2.2% over the past seven years.

Telecommunications Utility Service Tax

Description

Source

Prior to the 2001 Communications Service Tax (CST) which replaced the Telecommunications Utility Service Tax, Telecommunications Franchise Fees, and Cable TV Franchise Fees, a 7% tax was assessed on all local telephone service (as defined in FS §203.012(3): “access to a local telephone system.” This did not include out of state long distance service, cellular or mobile telecommunications, beepers or teletypewriter.) through all providers on phone calls originating within the city and terminating within the state. As of May, 1990, twenty-one providers delivered service and collected taxes within the city limits.

Legal Authority

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

Fund/Cost Center/Object

001-0000-314.20-00

Department

Department of Financial Services
City Controller
954-344-1086

Comments

Current state law caps maximum tax at 10%. Periodic audits should be performed to ensure proper compliance.

Accounting Treatment

Method Received

Utility providers collect taxes monthly as part of their normal billing and remit to city.

Frequency

Monthly.

Budget Determination/Distribution Formula

Based on sales and use of telecommunications utility service. Determination is made using historical data and growth projections.

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

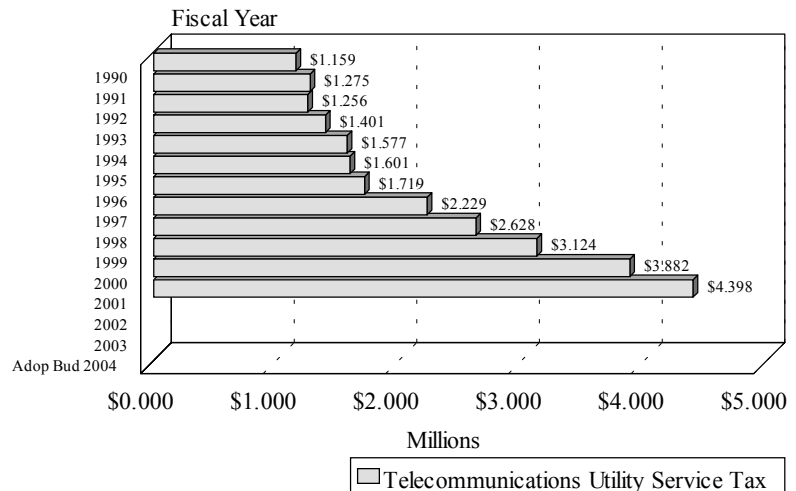
Flat 7% on gross sales.

Collection History

Seven Year Audited Totals

FY	Amount
2004*	CST Replaced
2003	CST Replaced
2002	CST Replaced
2001	\$4,397,703
2000	\$3,882,017
1999	\$3,124,139
1998	\$2,627,582

*Adopted Budget



The historically strong growth seen here is expected to cease with changes to the industry, technology and government regulations.

Water Utility Service Tax

Description

Source

The city assesses a 10% tax on all point of delivery utility service fees on the water providing utilities 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
 City of Coral Springs Ordinance 84-131
 November 17, 1977 Agreement with CSID
 December 7, 1977 Agreement with CSID
 June 2, 1983 Agreement with NSID



Fund/Cost Center/Object

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

Department

Department of Financial Services
 City Controller
 954-344-1086

Comments

Current state law caps maximum tax at 10%.

Accounting Treatment

Method Received

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

Frequency

Monthly.

Budget Determination/Distribution Formula

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

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

Flat 10%. NSID pays \$1.02 per 1,000 gallons bulk water charge, additionally.

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>CCS</i>	<i>CSID</i>	<i>NSID</i>	<i>ROYU</i>	<i>Total</i>
2004*	\$714,768	\$513,063	\$154,470	40,824	\$1,423,125
2003	\$597,938	\$398,362	\$295,518	\$38,317	\$1,330,135
2002	\$576,404	\$358,405	\$287,168	\$38,796	\$1,260,773
2001	\$563,659	\$385,811	\$278,413	\$26,140	\$1,254,023
2000	\$568,429	\$382,030	\$259,551	\$34,007	\$1,244,017
1999	\$570,618	\$377,291	\$217,446	\$33,696	\$1,199,051
1998	\$567,125	\$362,883	\$190,558	\$32,443	\$1,153,009

*Adopted Budget

Propane Utility Service Tax

Description

Source

The city assesses a 10% tax on all retail propane sales within corporate limits.

Legal Authority

Florida Statutes §166.231

Fund/Cost Center/Object

001-0000-314.80-00

Department

Department of Financial Services
City Controller
954-344-1086

Comments

Current state law caps maximum tax at 10%.

Accounting Treatment

Method Received

Propane providers add the tax to bills and remit lump sums to city.

Frequency

Monthly.

Budget Determination/Distribution Formula

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

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

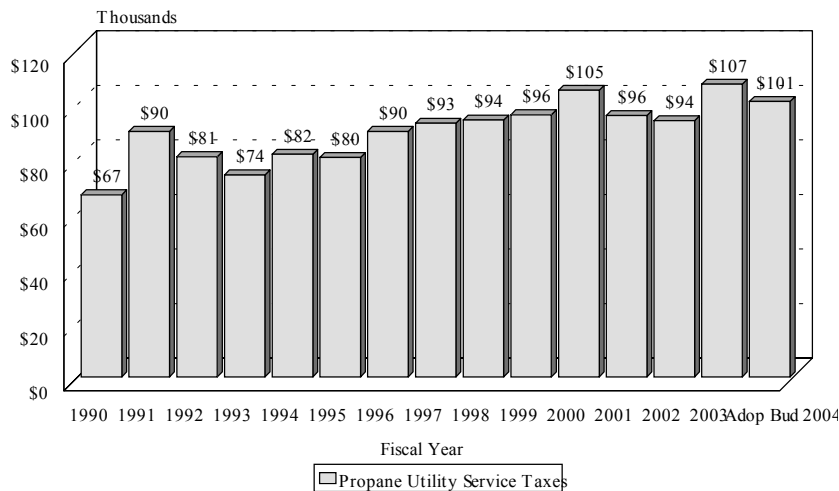
Flat 10%.

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$100,940
2003	\$ 107,273
2002	\$ 93,925
2001	\$ 95,822
2000	\$105,042
1999	\$ 96,082
1998	\$ 94,181

*Adopted Budget



Natural Gas Franchise Fees

Description

Source

The City granted a 5 year (commencing on April 4, 2000) non-exclusive Franchise Agreement to TECO for providing natural gas service. The franchise fee is based on the Grantee's Gross Receipts for sale and transportation of natural gas to residential, commercial and industrial customers within the city limits.

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$0
2003	\$3,203
2002	-
2001	-
2000	-
1999	-
1998	-
*Estimated	

Legal Authority

Florida Statutes §166.231, 180.14, 180.20

Contract with TECO (Franchise Agreement For Construction, Operation and Maintenance of Gas System Facilities - April 1, 2000)

Fund/Cost Center/Object

001-0000-313.40-00

Department

Department of Financial Services
City Controller
954-344-1086

Accounting Treatment

Method Received

TECO remits payments to the City.

Frequency

Monthly.

Budget Determination/Distribution Formula

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

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

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

Electric Franchise Fees

Description

Source

The City grants authorization (30 year Franchise Agreement) to Florida Power & Light for providing electrical service in exchange for a monthly fee.

Legal Authority

Florida Statutes §166.231, 180.14, 180.20
 Broward County Ordinance 83-20
 City of Coral Springs Ordinance 65-105, 79-118
 Contract with Florida Power & Light

Fund/Cost Center/Object

001-0000-313.10-00

Department

Department of Financial Services
 City Controller
 954-344-1086

Accounting Treatment

Method Received

Payments are remitted by Florida Power & Light, based on billings.

Frequency

Monthly.

Budget Determination/Distribution Formula

Based on historical collections and calculations of potential electricity use.

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

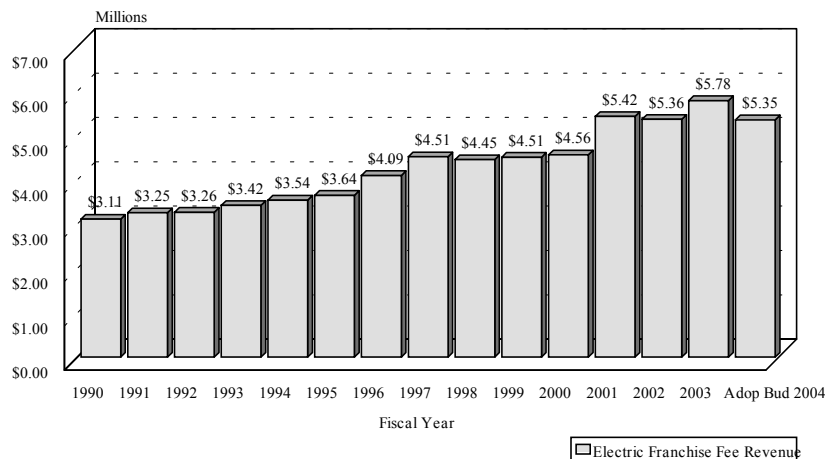
6% of the total revenues from the sale of electricity.

Collection History

Seven Year Audited Totals

FY	Amount
2004*	\$5,350,000
2003	\$5,781,171
2002	\$5,357,587
2001	\$5,424,480
2000	\$4,557,299
1999	\$4,506,121
1998	\$4,450,514

*Adopted Budget



Electric Franchise Fees have shown steady and predictable increases over the years. Population, weather and base utility charges all play a part, but the most important growth factor is probably in new construction. Build-out may impact this revenue by slowing annual increases.



Franchise Fees are Utility Taxes levied on the service provider operating within City corporate limits, based on total billing.

Telecommunications Franchise Fees

Changes to Telecommunications laws at the Federal level, such as deregulation, should have a strong affect on local revenues.

Description

Source

Prior to the 2001 Communications Service Tax (CST) that replaced the Telecommunications Utility Service Tax, Telecommunications Franchise Fees, and Cable TV Franchise Fees the city granted authorization to companies engaged in the sale of telecommunications service within city limits.

Legal Authority

Florida Statutes §166.231, 180.14, 180.20, 337.401
 City of Coral Springs Ordinance 65-106
 Contracts with Telecommunications providers

Fund/ost Center/Object

001-0000-313.20-00

Department

Department of Financial Services
 City Controller
 954-344-1086

Accounting Treatment

Method Received

Telecommunications providers remit fees as required by contract.

Frequency

Annually.

Budget Determination/Distribution Formula

Based on gross sales of telecommunications service. Determination is made utilizing historical data and growth trends.

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

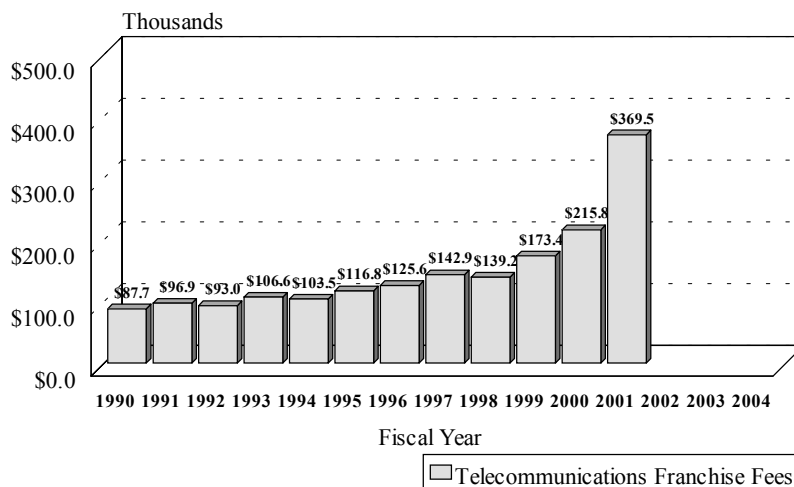
Fee Schedule/Discount Schedule

1% of recurring local service.

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	CST Replaced
2003	CST Replaced
2002	CST Replaced
2001	\$369,520
2000	\$215,774
1999	173,403
1998	\$139,200
*Adopted Budget	



Cable Television Franchise Fees & PEG

Description

Source

A levy charged against cable television service in the city.

Legal Authority

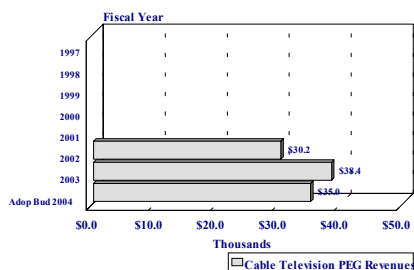
Cable Communications Policy Act of 1984
 Florida Statutes §166.046, 180.14, 180.20
 City of Coral Springs Ordinance 75-113, 78-30, 78-108, 89-114
 City Code
 April 17, 2001 Franchise Agreement with Advocate Communications, Inc.

Fund/Cost Center/Object

001-0000-313.50-00
 001-0000-319.30-00 (PEG)

Department

Department of Financial Services
 City Controller
 954-344-1086



Public Education Grant (PEG) revenue for Channel 19 is directly remitted quarterly from Advance Cable to the City. The revenue formula is based on a rate of from 0 cents to 50 cents per cable subscriber per month. The rate which is set by the City (commenced January 2002) currently being charged is 10 cents per month per subscriber. The City may require Advance Cable to annually adjust rate based on the Consumer Price Index.

Accounting Treatment

Method Received

Coral Springs Cable Television, Inc. remits payments to city.

Frequency

Quarterly.

Budget Determination/Distribution Formula

Based on historical trends and growth patterns.

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

5% of gross subscriber revenues.

Collection History

Seven Year Audited Totals For Cable TV Franchise Fees

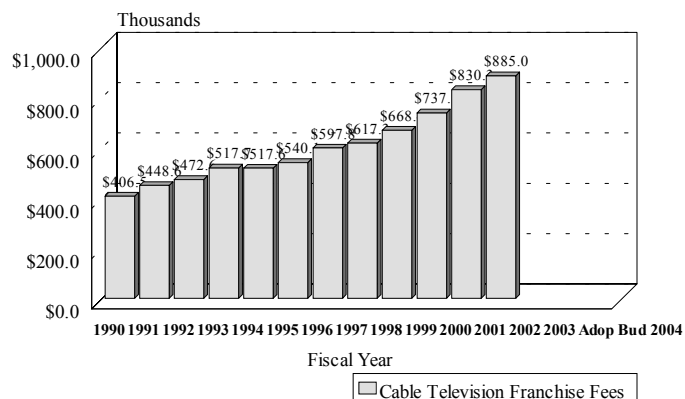
FY	Amount
2004*	CST Replaced
2003	CST Replaced
2002	CST Replaced
2001	\$885,041
2000	\$830,318
1999	\$737,133
1998	\$668,435
*Adopted Budget	

In 2001 the Communications Service Tax (CST) replaced the Telecommunications Utility Service Tax, Telecommunications Franchise Fees, and Cable TV Franchise Fees



PEG Revenues

FY	Amount
2004*	\$35,000
2003	\$37,755
2002	\$30,196
*Adopted Budget	



Historically growth has been due to both rate increases and new construction. As build-out approached, the growth rate was reduced, exacerbated by new competition from satellite services and phone companies entrance into the cable market.

Solid Waste Disposal Franchise Fees



Description

Source

The city grants a franchise for the collection of garbage and other solid waste within the city limits to Waste Management.

Legal Authority

Florida Statutes §166.231
 City of Coral Springs Ordinance 93-135, 93-143
 City of Coral Springs Resolution 93-104
 May 16, 1988, March 16, 1993, March 16, 1999, and amended June 4, 2002
 Franchise Agreement with Waste Management

Fund/Cost Center/Object

001-0000-313.70-00
 CY/City's Commercial From WM
 001-0000-220.20-00
 CY Sp Ass/WM
 001-0000-220.20-01
 CY/WM Parital
 001-0000-223.20-12
 Next FY Deferred Rv /City's Parital Yr
 001-0000-223.20-10
 Next FY Deferred Rv/WM
 001-0000-363.10-11
 CY Sp Ass/City

Department

Department of Financial Services
 City Controller
 954-344-1086
 Public Works
 Director
 954-344-1166

Accounting Treatment

Method Received

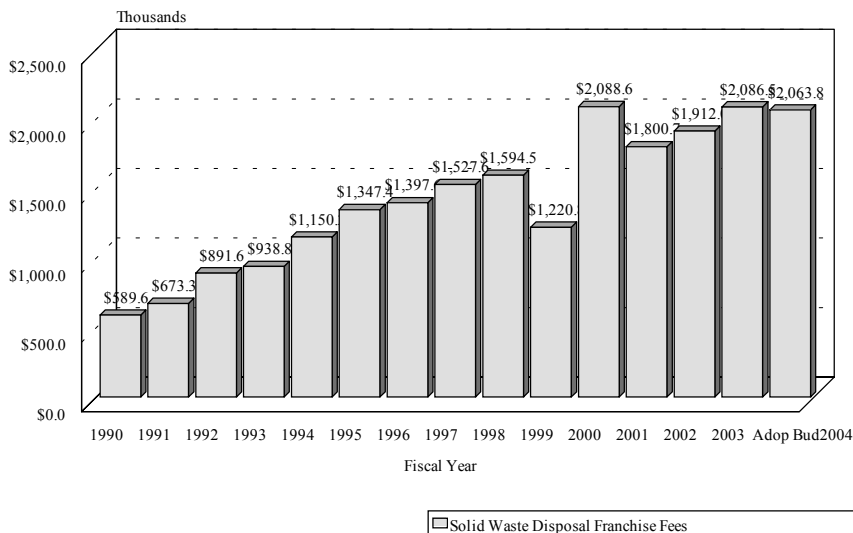
Waste Management remits Commercial fees to the City and Broward County Revenue Collection remits Residential fees to the City. The Building Department collects Partial Year Assessments at time of Certificate of Occupancy.

Frequency

Monthly.

Budget Determination/Distribution Formula

Based on historical data, population and residential unit figures.



Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

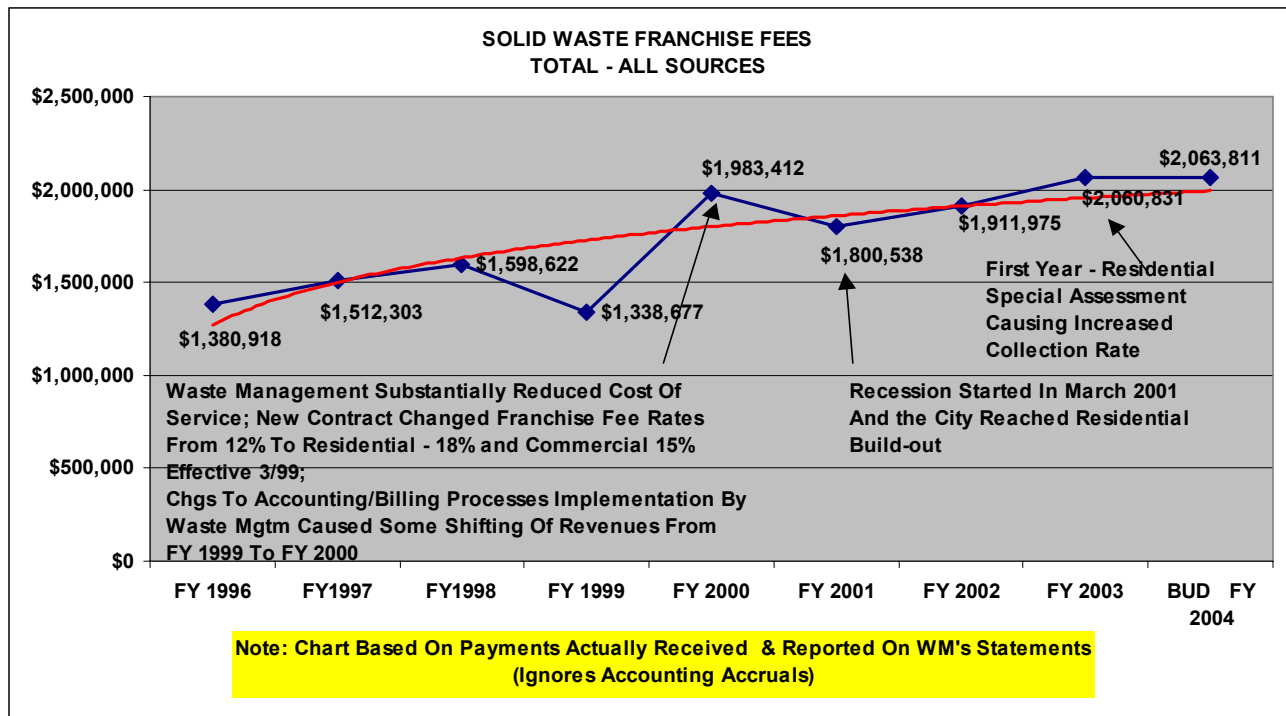
15% - Commercial & 18% - Residential of all revenue collected for Collection and Disposal (Recycling is exempt).

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$2,063,811
2003	\$2,086,471
2002	\$1,911,975
2001	\$1,800,659
2000	\$2,088,619
1999	\$1,220,827
1998	\$1,594,527

*Adopted Budget



Towing Franchise Fees

Description

Source

The city grants a franchise to provide towing service within city limits.

Legal Authority

March 29, 1995 Franchise Agreement with Driscoll's Towing Service.

December 7, 1999 Franchise Agreement with Driscoll's Towing Service renewed for 5 additional years commencing March 1, 2000.

Fund/Cost Center/Object

001-0000-313.90-00

Department

Department of Financial Services
City Controller
954-344-1086

Accounting Treatment

Method Received

Payments are remitted to city by franchisee.

Frequency

Quarterly.

Budget Determination/Distribution Formula

Based on historical data.

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

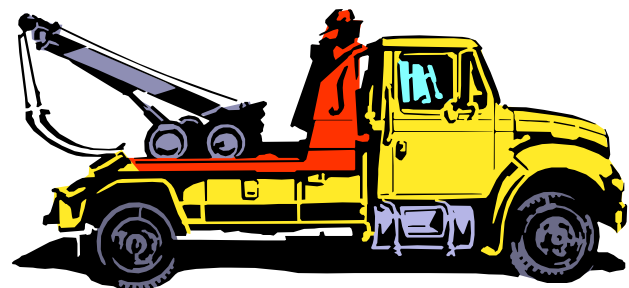
Negotiated rate of \$12,000 per year. The five year contract (renewable for an additional five year period) has a review scheduled for rate adjustments every thirty (30) months. Adjustments are to be tied to the Consumer Price Index, but in are not to exceed 5%.

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$14,904
2003	\$ 7,558
2002	\$23,226
2001	\$15,546
2000	\$ 4,300
1999	\$13,926
1998	\$ 9,880

*Adopted Budget



Communications Service Tax

Description

Source

The Communications Services Tax (CST) Simplification Law seeks to simplify the complex structure of taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001. This Law replaced seven different state and local taxes or fees with a single levy having a common rate and base. Actually, this new levy is comprised of two parts: the state communications services tax and the local communications services tax.

The state communications services tax consists of two components: a state tax and a gross receipts tax. The first component is the state tax of 6.8%, which replaced the state sales tax of 7% on telecommunications used by businesses and the 6% tax on cable service. The state rate is imposed on private & substitute communications systems; however, residential local telephone services are exempt from the state tax portion. The revenues derived from this state tax represent a funding source for the state's General Revenue Fund.

The second component is the gross receipts tax of 2.37% that is imposed on all consumers of communications services. The revenues derived from this gross receipts tax represent a funding source for public school capital construction.

Consequently, the combined state tax rate is 9.17% for all communications services, except residential service that qualifies for partial exemption and direct-to-home satellite services.

The state rate applicable to direct-to-home satellite service is 13.17%, which reflects the combined total of the state tax rate of 10.8% and the gross receipts tax rate of 2.37%. The proceeds derived from the state tax portion are distributed back to local governments via the local government half-cent sales tax distribution formula.

The local communications services tax represents the combined amount of taxes that a municipality, charter county, or non-charter county is authorized to levy on communications services. This local tax replaced various revenue sources of local governments. This local tax is substituted for the cable television franchise fee for all counties and municipalities.

In summary, the following changes occurred effective October 1, 2001. Cable television companies stopped paying local government franchise fees. Telephone companies stopped collecting the public service tax or paying the municipal telecommunications franchise fee. The local option sales tax rate charged to cable television services, wireless communications services, and telephone services was reduced. A \$100 cap and other restrictions were imposed on the amount of permit fees that local government may charge for the placement and maintenance of a communication facility in the public right-of-way. As a replacement for these repealed or modified local sources, new revenue will be provided in the form of the communications services tax. Except as provided in the Law, local governments cannot imposed taxes or fees on the right to use a communication service.

The current CST rate for the City of Coral Springs is 5.22%. This tax replaced the City's: Communication Utility Service Tax, Bell-South Franchise Fee, Advance Cable Franchise Fee (Not PEG).

The Florida Department of Revenue administers the CST including the electronic database which the City monitors for accuracy and inputs required changes.

Legal Authority

Chapter 202, Florida Statutes

Fund/Cost Center/Object

001-0000-315.20-25

Department

Department of Financial Services
City Controller
954-344-1086

Accounting Treatment

Method Received

Payments are remitted to city by Florida Department of Revenue & Broward County.

Frequency

Monthly.

Budget Determination/Distribution Formula

Based on historical data & Florida Department of Revenue Estimates

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

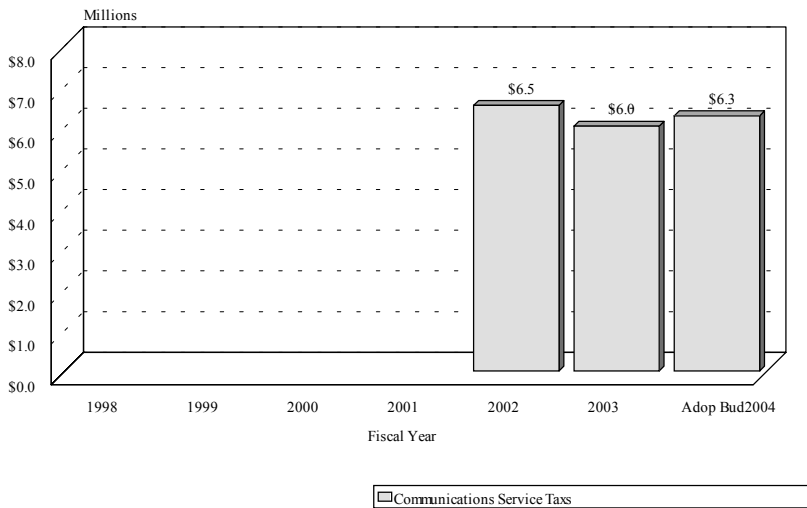
Collection History

Seven Year Audited Totals

FY	Amount
2004*	\$6,277,268
2003	\$6,019,213
2002	\$6,530,886
2001	-
2000	-
1999	-
1998	-

*Adopted Budget

Note: The Communications Service Tax Replaced the City's BellSouth Franchise Fees, Advance Cable Franchise Fees, and the Telecommunications Utility Service Tax



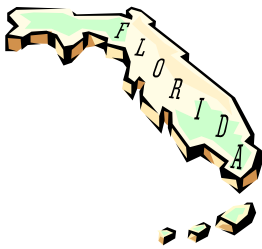
Municipal Revenue Sharing

Description

Source

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for municipalities in order to ensure revenue parity. The revenues collected are allocated for specific, authorized purposes. To participate, the following requirements must be met:

- Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;
- Make provisions for annual post-audits of its financial accounts, pursuant to Chapter 10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);
- Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;
- Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than \$6,000;



- Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;

- Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;

- Meet Department of Revenue “Truth in Millage” (TRIM) requirements as stated in §200.065, F.S.

Legal Authority

Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132, 92-184, 92-319, 93-233, 93-71, 94-2, 94-146, 94-218, 94-353, 95-417.

Florida Statutes §218.23

Fund/Cost Center/Object

001-0000-335.12-00

Department

Department of Financial Services
City Controller
954-344-1086

Accounting Treatment

Method Received

The Department of Revenue disburses directly to the city, by Electronic Funds Transfer (EFT).

Frequency

Monthly.

Budget Determination/Distribution Formula

The state collects revenues into the Municipal Revenue Sharing Trust (MRST) Fund from the following sources:

- 32.4% of net cigarette tax collections (§210.20(2)(a), F.S.) [64.5%];
- the 1 cent municipal gas tax collections (§206.605(1), F.S.) [35.4%];
- 25% of the state alternative fuel user decal fee collections (§206.879(1), F.S.) [0.1%].

No service charge is levied against the MRST Fund itself, however, the three funds listed above are charges 7.3% each as allowed under Florida statutes, with an additional 0.9% on the Cigarette Tax Collection Trust Fund deducted for the Division of Alcoholic Beverages and Tobacco, Department of Business and Professional Regulation.

Application of Benefits/Special Requirements/Authorized Uses

The funds generated may be used for any purpose with the following exceptions:

- the percentage of gas tax collections must be used for the same uses as listed in the Local Option Gas Tax entry, and
- the city may bond only the guaranteed entitlement portion of the distribution as provided by the Department of Revenue.

Fee Schedule/Discount Schedule

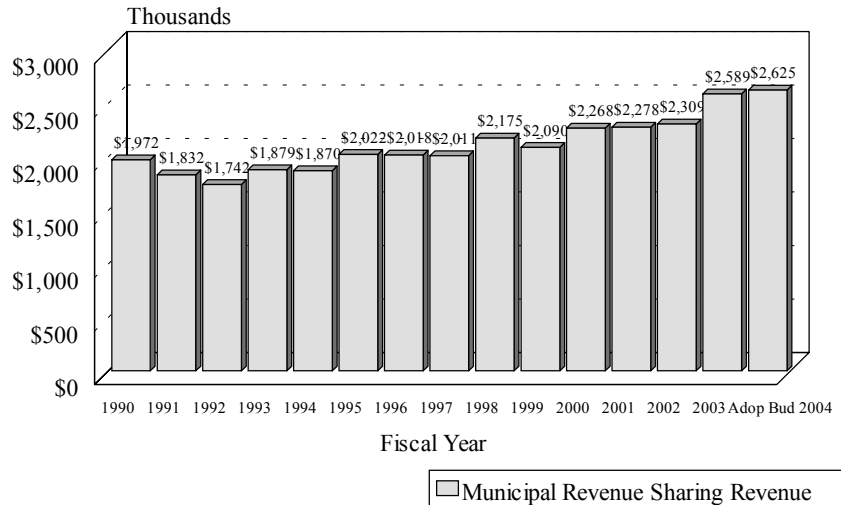
Based on distribution formula specified above.

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$2,625,000
2003	\$2,589,448
2002	\$2,308,648
2001	\$2,277,802
2000	\$2,267,935
1999	\$2,089,565
1998	\$2,174,730

*Adopted Budget



Municipal Cigarette Tax

Chapter 2000-355, Laws of Florida, (HB 2433) repealed the Municipal Financial Assistance Trust Fund as part of the overall effort to eliminate the sharing of cigarette tax revenues with municipalities. This change was effective as of July 1, 2000.

Description

Source

The state, through the Municipal Financial Assistance Trust Fund, levies a tax on the sale of cigarettes, which is shared with Florida municipalities. Cities must qualify under §218.23(1)(c), F.S., to participate.

Legal Authority

Laws of Florida, Chapters 71-364, 72-360, 77-409, 79-164, 85-294, 86-123, 90-110, 90-132, 94-218
Florida Statutes §210.20, 218.23, 200.132

Fund/Cost Center/Object

001-0000-335.11-00

Department

Department of Financial Services
City Controller
954-344-1086

Accounting Treatment

Method Received

The state's Department of Revenue submits disbursements directly to the city, by check.

Frequency

Monthly.

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

As determined by distribution formula.

Collection History

Seven Year Audited Totals

FY	Amount
2004*	-
2003	-
2002	-
2001	-
2000	\$111,735
1999	\$136,736
1998	\$133,317

*Adopted Budget



Municipal Cigarette Tax Distribution Formula

The following three step formula determines the city's distribution:

- County Allocation = $\frac{\text{Number of Cigarette Packs Sold in County}}{\text{Number of Cigarette Packs Sold Statewide}} \times \text{Amount in the Trust Fund}$
- Distribution Factor = $\frac{\text{Eligible Municipality Population}}{\text{Countywide Eligible Municipal Population}}$
- Municipality's Share = $\text{Distribution Factor} \times \text{County Allocation}$

Alcoholic Beverage Licenses

Description

Source

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.

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

Department of Financial Services
City Controller
954-344-1086

Accounting Treatment

Method Received

The disbursements come from the Alcoholic Beverage and Tobacco Trust Fund to the city by check.

Frequency

Quarterly

Budget Determination/Distribution Formula

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

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

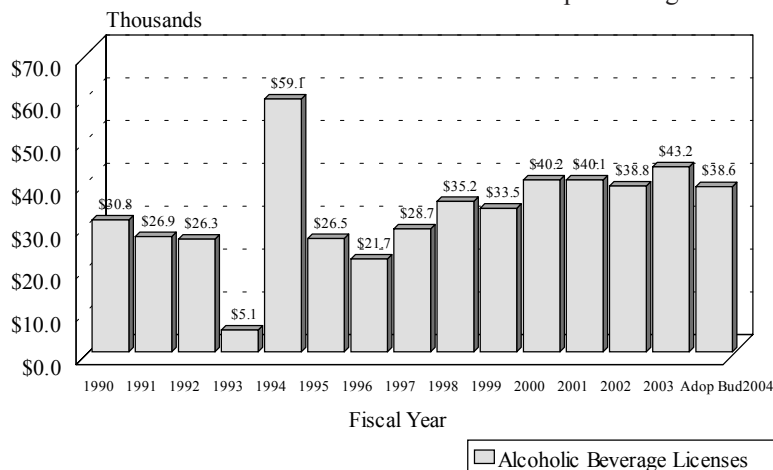
38% of the proceeds of the tax collected within the city's corporate limits.

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$38,607
2003	\$43,238
2002	\$38,754
2001	\$40,122
2000	\$40,156
1999	\$33,543
1998	\$35,160

*Adopted Budget



Half-Cent Sales Tax

Description

Source

In 1982, the local government half-cent sales tax program was created to provide an additional income for municipalities beyond ad valorem and utility taxes. Strict eligibility requirements are outlined in §218.63, F.S. as follows:

- meet incorporation criteria in §165.061, F.S., and
- meet millage limitation requirements outlined in §200.065, F.S.

Legal Authority

Laws of Florida, Chapters 82-154, 83-299, 85-342, 86-166, 87-6, 87-101, 87-548, 87-239, 88-119, 90-93, 91-112, 92-319, 93-207, 94-245
Florida Statutes §218.63

Fund/Cost Center/Object

001-0000-335.18-00

Department

Department of Financial Services
City Controller
954-344-1086

Accounting Treatment

Method Received

The Department of Revenue distributes funds from the Local Government Half-Cent Sales Tax Clearing Trust Fund (created §218.61, F.S.) directly to the city by EFT.

Frequency

Monthly.

Application of Benefits/Special Requirements/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 only.

Fee Schedule/Discount Schedule

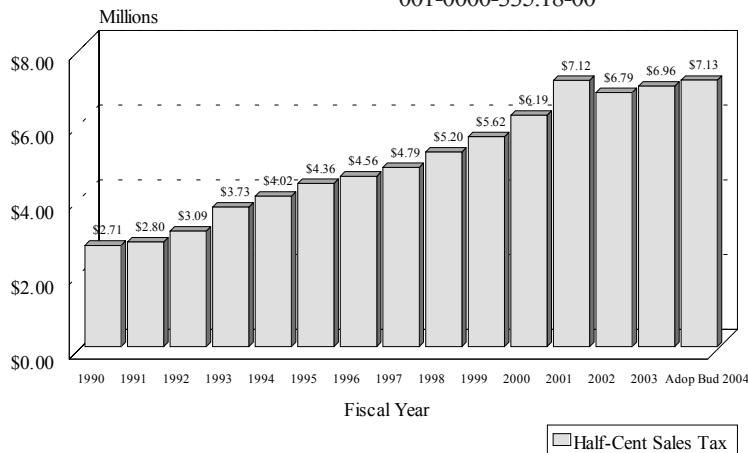
As determined.

Collection History

Seven Year Audited Totals

FY	Amount
2004*	\$7,125,000
2003	\$6,963,680
2002	\$6,792,451
2001	\$7,119,992
2000	\$6,185,302
1999	\$5,616,689
1998	\$5,202,293

*Adopted Budget



Half Cent Sales Tax Distribution Formula

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

- Distribution Factor =
$$\frac{\text{Municipal Population}}{\text{Total County Population} + (2/3 \times \text{incorporated Population})}$$
- Municipal Share =
$$\frac{\text{Distribution Factor} \times \text{Total Half-cent Ordinary Distribution for the County}}$$

Motor Fuel Tax Rebate

Description

Source

The state rebates a percentage of Motor Fuel Tax it collects to the municipalities within which it is sold.

Legal Authority

Florida Statutes §212.20(6)(g)

Fund/Cost Center/Object

001-0000-335.41-00

Department

Department of Financial Services
City Controller
954-344-1086

Accounting Treatment

Method Received

The Department of Revenue distributes collections to city by EFT.

Frequency

Quarterly.

Budget Determination/Distribution Formula

Total Consumption minus Gallons not eligible (off road use) x .093.

Application of Benefits/Special Requirements/Authorized Uses

General Fund, unrestricted.

Fee Schedule/Discount Schedule

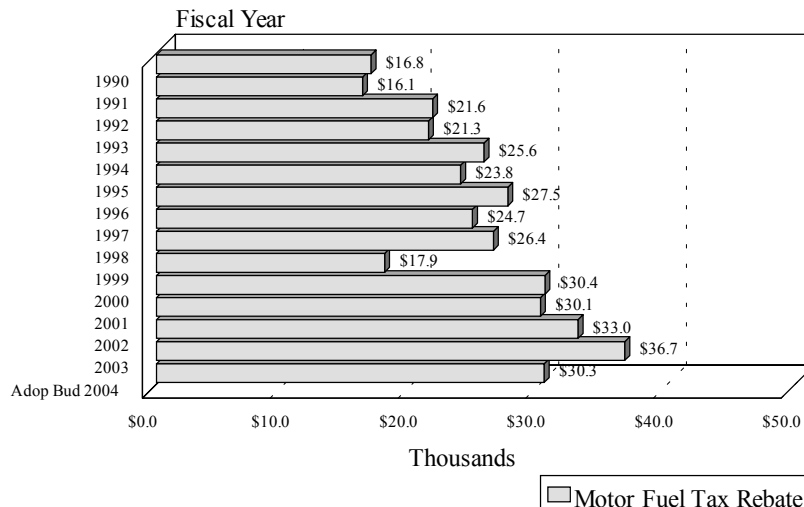
Based on sales of motor fuel as determined by distribution formula.

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$30,345
2003	\$36,650
2002	\$32,997
2001	\$30,060
2000	\$30,405
1999	\$17,850
1998	\$26,371

*Adopted Budget



Financial Services

The Department of Financial Services' mission is to safeguard the assets of the city and to maximize efficiency by which those assets are allocated; and to maintain a strong financial position to ensure sufficient resources are available for funding the appropriate level of services that fulfill resident's expectations.

Lien Search, Preparation and Release Revenue

Description

Fees are collected for services involving liens on property within the City.

Fund/Cost Center/Object

001-1602-341.10-03
Lien Search Revenues
001-1602-341.10-04
Lien Preparation Revenue
001-1602-341.10-05
Lien Release Revenue

Contact

Department of Financial Services
Director of Financial Services
954-344-1088

Method Received

As services are rendered.

Budget Determination/Distribution Formula

Based on historical data and expected use of service.

Fee Schedule/Discount Schedule

Lien Search	\$20.00
Lien Preparation	\$50.00
Lien Release	\$35.00

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$129,820
2003	\$83,176
2002	\$66,002
2001	\$49,791
2000	\$44,234
1999	\$56,799
1998	\$47,725

*Adopted Budget



Development Services

Community Development

Description

Community Development (part of Development Services) is responsible for assisting the City Commission in adopting, maintaining and implementing land use public policies designed to meet the present and future needs of Coral Springs.

Planning

Description

Planning is comprised of both short term land development actions and long range comprehensive planning. The Division processes development review applications and ensures compliance with codes and ordinances.

Fees are assessed for the following services: plat processing for approval; review and sign off of preliminary and final site plans, both commercial and residential; special exceptions, plat exemptions and waivers, comprehensive plan amendments, sign variances, right-of-way abandonment, conditional use approval, rezoning, annexations, tree removal permits, tree inspection and tree bond fees, minor site plan revision, and hourly rates for other projects.

Fund/Cost Center/Object

001-3001-341.30-00
Sales of Publications
001-3001-341.40-00
Copies of Searches
001-3001-341.50-00
Petition Fees

Contact

Community Development/Planning & Zoning
Director of Community Development
954-344-1114

Method Received

Revenue is collected on a per project basis.

Budget Determination/Distribution Formula

Funds collected are deposited in the General Fund for unrestricted use, future projections are based on historical figures and an analysis of potential needs.

Fee Schedule/Discount Schedule

Plat Processing

\$1,215.00 base, plus \$1.00 per residential unit and \$25.00 per commercial acre, plus notification costs

Preliminary Site Plan

Residential

\$840.00 base, plus \$250.00 per unit

Commercial

\$980.00 base, plus \$2.00 per 100 sq feet of building

Final Site Plan

Residential

\$785.00 base, plus \$2.00 per unit

Commercial

\$795.00 base, plus \$2.00 per 100 sq feet of building

Site Plan Sign Off

\$350.00

Special Exceptions

\$1,505.00*

*plus Recording \$50.00

Plat Exceptions

Division of Land \$285.008

Division of Land/TH \$952.00* plus \$3.50/residential unit

Division of Land/ZLL \$952.00* plus \$3.50/residential unit

Plat Waiver

\$430.00

plus \$50.00 for recordation

Comprehensive Plan Amendments
\$1,025.00

Sign Variances \$645.00
plus notification

Right-of-way Abandonment
\$505.00*
plus Notifications

Conditional Use Approval \$595.00*
plus notifications

Rezoning \$540.00
plus notifications

Annexations \$375.00

Tree Removal Permits
\$45.00 base, plus \$1.00 per
tree removed or relocated

Tree Inspection (min. 2) \$ 30.00

Tree Bond Fee \$ varies

Minor Site Plan Revision \$110.00

*\$50 Recording Fee

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$133,975
2003	\$153,799
2002	\$152,391
2001	\$175,516
2000	\$155,062
1999	\$141,283
1998	\$151,572

*Adopted Budget



Zoning

Description

Zoning tasks include reviewing building plans for compliance with zoning requirements and conducting inspections relevant to zoning ordinances. Some related functions and fees are included in the Planning section of the Community Development Division.

Revenue is derived from applications for zone variances and the sale of verification punch lists. Recently, a fee was added for re-inspections.

Fund/Cost Center/Object

001-3002-341.20-00

Zoning Fees

001-3002-341.20-10

Building Variance Revenue

001-3002-341.20-20

Re-inspection Fees

Contact See Planning.

Method Received

Revenue is collected on a per project basis.

Budget Determination/Distribution Formula

Historical data and trend analysis are used to project future receipts. Funds are available for unrestricted use.

Fee Schedule/Discount Schedule

Variance \$850.00

Administrative Variance \$110.00

plus \$20.00 Recordation

Temporary Use Permit \$ 50.00

Funded by Parks & Rec

Bond Filing Fee \$180.00

Sign Permit \$ 30.00

Collected by Building

Re-inspections:

Single Family/Duplex \$ 45.00

Multi Family \$135.00

Commercial \$135.00

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
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2004*	\$3,375
-------	---------

2003	\$4,730
------	---------

2002	\$2,082
------	---------

2001	\$2,082
------	---------

2000	\$1,862
------	---------

1999	\$20,014
------	----------

1998	\$9,327
------	---------

*Adopted Budget

Building

Description

The Building Division became a part of Development Services Department in Fiscal Year 2001-2002.

Fund/Cost Center/Object

001-5101-322.00-00
 Building Permits
 001-5101-329.20-00
 Temporary Use Permits
 001-5101-341.40-00
 Copies & Record Searches
 001-5101-342.50-20
 Re-inspection Fees

Contact

Department/Building
 Director (954) 344-1169
 Interim Chief Building Official
 (954) 344-1023

Method Received

Fees are billed when work is performed directly to the customer.

Budget Determination/Distribution Formula

Historical data and projections of building

Fee Schedule/Discount Schedule

Building Permit Fees

New Construction—Residential

Structural
 0.71% of total
 construction value
 Electrical
 0.20% of total
 construction value
 Plumbing
 0.23% of total
 construction value
 Mechanical
 0.14% of total
 construction value

New Construction—Commercial

Structural
 0.52% of total
 construction value
 Electrical
 0.23% of total
 construction value
 Plumbing
 0.17% of total
 construction value
 Mechanical
 0.22% of total
 construction value

Residential Additions

Structural
 1.4% of total
 construction value
 Electrical
 0.5% of total
 construction value
 Plumbing
 0.8% of total
 construction value
 Mechanical
 0.4% of total
 construction value

Residential Alterations

Structural
 1.5% of total
 construction value
 Electrical
 1.4% of total
 construction value
 Plumbing
 2.2% of total
 construction value
 Mechanical
 1.1% of total
 construction value



Commercial Alterations/Additions/ Tenant Improvements		3-12 unit \$ 10.64/unit
		13-24 units \$ 7.21/unit
		25-36 units \$ 5.70/unit
Structural		37-48 units \$ 4.83/unit
	0.66% of total construction value	49-60 units \$ 4.31/unit
		60+ units \$282.00
Electrical		Commercial
<\$100,000		<3,000 square feet
	0.9% of total construction value	\$114.10
>\$100,000		3,000-10,000 square feet
	\$ 29.00/inspection	\$158.95
Plan Review		>10,000 square feet
	\$ 90.00/hour	\$235.64
Plumbing		Awning \$ 70.00/each
<\$100,000		Wood Deck \$ 120.00
	0.5% of total construction value	Demolition \$ 65.00
>\$100,000		Fence \$ 35.00/base + \$0.20/lineal foot
	\$ 45.00/inspection	Flat Re-roof \$ 75.00
Plan Review		Commercial
	\$ 90.00/hour	First 50 Squares \$75.00 & Each
Mechanical		Additional 50 Squares @ \$20.00
<\$100,000		Minimum Fee
	0.7% of total construction value	House moving filing fee
>\$100,000		\$200.00
	\$ 39.00/inspection	Hurricane Shutters
Plan Review		1-3 shutters \$ 40.00
	\$120.00/hour	Each additional \$ 3.00/each
Pre-inspection	\$ 30.00	Major Plan Revision
Re-inspection (All Disciplines)		\$ 50.00
1st	\$ 30.00	Masonry Wall
2nd	\$ 45.00	\$ 50.00/base + \$0.35/lineal foot
3rd	\$ 90.00	Minor Plan Revision
4th	\$180.00	\$ 30.00
Fire	\$ 58.00	Permit Card Replacement
		\$ 5.00
Lost Plan Review/Replacement		Pool/Spa/Hot Tub
	\$ 60.00	\$105.00
Plan Re-submittal Fee (3rd and subsequent)	\$ 40.00	Satellite Dish \$ 65.00
		Screen Enclosure—Pool
		\$ 75.00
<i>Structural Permit Fees</i>		Screen Enclosure—Patio
Administrative Permit		\$ 60.00
	\$ 24.00	Signs \$ 65.00
		Slab \$ 70.00
Annual Inspections		Slope Re-roof \$100.00
		Tent \$ 20.00/each
Multifamily Residential		Trailer \$ 120.00

Electrical Permit Fees

A/C Change-out	\$ 56.00
Burglar Alarm	\$ 48.00
Pre-wire	\$ 29.00
Commercial Site Lighting	
1-3 Light Standards	\$ 30.00
Additional Standards	\$ 10.00/each
Computer Systems	
Pre-wire	\$ 70.00/floor
Electric Sign	\$ 29.00/floor
Fire Alarm	\$ 56.00/each
Heat Pump	\$ 85.00/floor
Low Voltage Systems	\$ 65.00
Computer	\$ 29.00
Intercom	\$ 29.00
Phone	\$ 29.00
Speakers	\$ 29.00
Television	\$ 29.00
Vacuum	\$ 29.00
Major Plan Revision	\$ 47.00
Minor Plan Revision	\$ 24.00
Permit Card Replacement	\$ 5.00
Phone Booth	\$ 29.00
Pool/Spa/Hot Tub/Fountain	\$102.00
Satellite Dish	\$ 59.00
Service Change	
Residential	\$ 55.00
Commercial	\$ 70.00
Sprinkler Pump/Heat Pump	\$ 64.00
Temporary Electric	\$ 45.00
Thirty Day Temporary Electric	\$ 29.00
Trailer	\$ 58.00
<i>Plumbing Permit Fees</i>	
Backflow Preventer	\$ 45.00

Fire Sprinkler System

	\$153.00
Major Plan Revision	\$ 32.00
Minor Plan Revision	\$ 16.00
Permit Card Replacement	\$ 5.00
Site Work	2% of contract price
Solar Pool Heater/Water Heater	\$ 61.00
Water Heater	\$ 45.00
Water Well 2"-4.5"	\$ 45.00

Mechanical Permit Fees

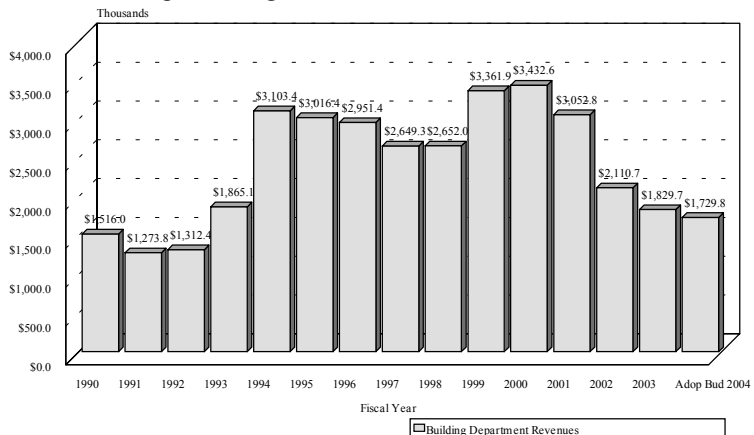
A/C Change-out	\$ 39.00
Gas, Pool Heater	\$ 39.00
LP Gas System	\$ 39.00
LP Gas Tank(s)	\$ 39.00
Major Plan Revision	\$ 85.00
Minor Plan Revision	\$ 38.00
Permit Card Replacement	\$ 5.00

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$1,729,795
2003	\$1,829,686
2002	\$2,110,715
2001	\$3,052,805
2000	\$3,054,598
1999	\$3,432,558
1998	\$3,361,949

*Adopted Budget



Code Enforcement

Description

The Code Enforcement Division previously part of the Fire Department moved to Development Services Department in FY 2001. Beginning in FY 2003, the Code Enforcement Division added a code officer to specifically address commercial property code compliance. Code education for both residential and commercial property owners also began in FY 2003.

Fund/Cost Center/Object

001-4903-329.20-00
Miscellaneous Temporary
Use Permits
001-4903-343.90-00
Lot Mowing & Clearing
001-4903-343.90-01
Abandoned Swimming Pools
001-4903-345.10-00
Housing Rental Inspection
001-4903-354.10-01
Citations
001-4903-354.10-02
Liens

Method Received

Fees are collected when services are rendered.

Budget Determination/Distribution Formula

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

Fee Schedule/Discount Schedule

Rental Buildings, Inspection and Licensing

Duplex	\$ 32.00
Triplex	\$ 40.00
Quadraplex	\$ 48.00

Temporary Use Permits

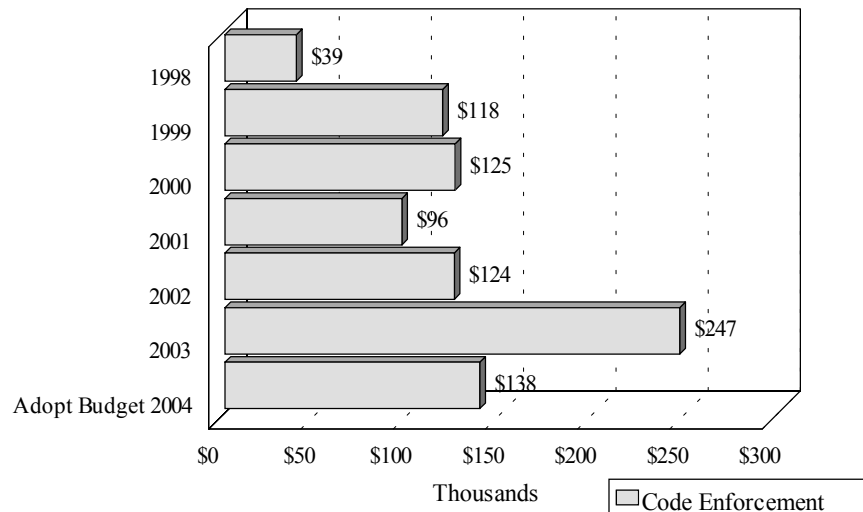
\$ 50.00

Citations \$ 25.00 to
\$500.00

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$138,141
2003	\$246,514
2002	\$124,324
2001	\$ 95,838
2000	\$124,718
1999	\$118,020
1998	\$ 38,678

*Adopted Budget



City Clerk's Office

The City Clerk's Office is responsible for preserving a complete record of City actions, including the proceedings of various official bodies. The Clerk's Office also oversees the Commission agenda process.

Service Charges

Description

The City Clerk's Office makes available various records and publications and collects the candidacy fees from individuals running for public office.

Fund/Cost Center/Object

001-3501-341.30-00
Sales of Publications
001-3501-341.40-00
Copies and Searches
001-3501-341.56-00
Notifications
001-3501-369.91-00
Candidacy Fees

Contact

City Clerk's Office
City Clerk
(954) 344-1065

Method Received

Fees are collected at point of sale and through the mail for services rendered.

Budget Determination/Distribution Formula

Based on historical data.

Fee Schedule/Discount Schedule

Sales of Publications

City Code Book \$168.00

Land Development Code Supplements
(Annual) \$153.00

Separating Tabs \$10.00
per set

Copies and Searches

Photocopies
15¢ per page over 5 pages
5¢ per page second side
actual labor and benefits
over 15 minutes

Audio Tapes \$3.50 Each

Video Tapes \$10.00 Each

Maps/Blueprints

24x36 \$2.00 1st page/20¢ ea.
30x36 \$2.00 1st page/20¢ ea.
Future Use Map \$3.00
Subdivision Map \$6.00

Notifications

1.8 x cost of postage

Candidacy Fees

5.0% of Annual Salary (City)

1.0% of Annual Salary (State)

Notarization

Residential \$2.00
Non Residential \$3.00

Certification

\$1.00

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$19,807
2003	\$ 9,771
2002	\$14,371
2001	\$14,820
2000	\$20,915
1999	\$15,575
1998	\$15,001

*Adopted Budget



Police Department

The Police provides public safety and protection for the citizens of Coral Springs through enforcement of State and City laws.

Service Charges

Description

The Police Department assess fees for extra services it provides which are paid by the people who require them.

Some of the major sources of revenue are:

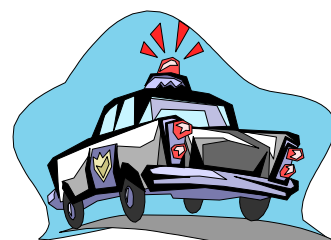
- Enhanced 911 revenues—Florida Statutes §365.171 provides for a levy a \$0.50 per telephone line per month to fund equipment and maintenance, data base management, call taking, location verification, and call transfer costs for 911 service. In FY 2002 a total of \$188,417 was received.

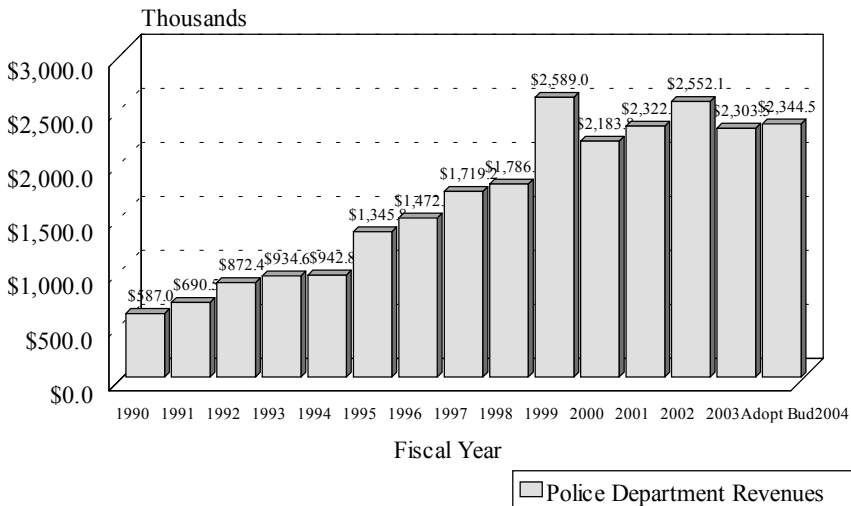
- Alarm registration—Residences within the City with alarm systems register with Central Records.

- Community Service for Parkland—City of Coral Springs Resolution 91-163 established a contract between Coral Springs and Parkland to provide communications services for the Parkland Police Department. The annual charge in FY 03 is \$29,383. Beginning in FY 1997, a 5% annual increase was enacted.

Fund/Cost Center/Object

001-4101-331.20-00	Police Grants
001-4101-331.20-01	COPS Universal
001-4101-331.20-02	Domestic Violence
001-4101-331.20-08	Cops Universal 98
001-4101-331.20-14	Cops In Schools Award
001-4101-331.20-16	BJA Block Grant 03
001-4101-334.20-00	E911 Revenues
001-4101-342.10-00	Accident Reports
001-4101-342.12-00	Photographs & Fingerprints
001-4101-342.14-00	School Board Liaison
001-4101-342.15-00	DUI Tapes
001-4101-342.16-00	Vehicle Inspection Fees
001-4101-342.17-00	Alarm Registration
001-4101-342.18-00	Restitution for Investigation Costs
001-4101-342.90-00	Community Service for Parkland
001-4101-351.10-00	Court Fines
001-4101-351.30-00	L.E.O. Education
001-4101-354.00-00	Local Ordinance Violations
001-4101-359.10-00	Other Fines & Forfeitures
001-4101-359.11-00	Humane Officer—Pen Fees
001-4101-359.12-00	Police Alarms
001-4101-362.00-00	Rent & Royalties
001-4101-369.95-00	Miscellaneous
001-4109-342.13-01	Filing Fees





Contact

Police Department
 Chief of Police
 954-346-1201

Method Received

Fees are assessed on particular services and vary in methods of payment.

Budget Determination/Distribution Formula

Historical data, contracts and projections based on demographics.

Fee Schedule/Discount Schedule

Noise Exemption Permit
 \$78.00

Alarm Renewal (for renewals that have had at least one false alarm during the year)
 \$25.00

False Alarms \$25.00

Good Conduct Check
 \$7.00

Administrative Research
 \$15.00/hour

Cassette Tapes \$3.00 Per Tape
 Video Reproduction
 \$27.00 Per Tape

Copies (after 4 pages)
 \$.15/page
 or 1 Inch \$42.00

Fingerprints \$ 7.00

DUI Video \$40.00

Off Duty Filing Fees—Per Officer
 \$ 4.00/hour

Off Duty Vehicle Per Car Per Officer
 \$ 4.00/hour

Off Duty Permit Fees
 \$50.00/year
 \$ 5.00/2 or 3 weeks

Pen Fees \$25.00/day

Range Operations
 See Appendix

Collection History

Seven Year Audited Totals

FY	Amount
2004*	\$2,344,527
2003	\$2,303,458
2002	\$2,552,066
2001	\$2,322,046
2000	\$2,183,786
1999	\$2,589,046
1998	\$1,786,448

*Adopted Budget

Public Works Department

The Public Works Department's mission is to be the premier City to live, work & raise a family by providing superior quality facilities, infrastructure, and customer service.

Solid Waste & Recycling

Description

The City issues permits to waste haulers wishing to operate within city limits for the purpose of removing residential construction or demolition debris. City issues Recovered Materials Licenses for commercial haulers.

Broward County submits a check to the City on a quarterly basis from the waste to energy facilities bond refinancing savings.

Broward County submits a check to the City for residential solid waste services.

The City shares the garbage disposal avoidance savings on an average of 65% for Southern and 35% for the City on a monthly basis. The City receives 100% of the material revenue sales through an interlocal agreement with Broward County.

A 15% franchise fee (see Solid Waste Disposal Franchise Fee Section) on commercial solid waste is received monthly from Waste Management. On residential curbside service a Non Ad Valorem Special Assessment is levied by the City on the property tax bill annually by Broward County Revenue Collection. The total assessment for tax year 2003 is \$205.56. This amount includes an 18% franchise fee calculated on collection & disposal only (recycling is exempt).

Fund/Cost Center/Object

001-5502-322.40-00 (Moved to Building Department)
Other Misc. Revenue

001-5502-369.39-00
Solid Waste Recycle/
Broward County
001-0000-338.34-00
Bond Interest Refinancing
Savings

Contact

Public Works
Director
954-344-1166

Method Received

As part of the Waste Hauling Permit Application, checks are received at Building Division. Commercial haulers remit license fees to the Public Works Office.

Broward County remits quarterly payments for the sale of the City's recyclable material, bond refinancing, and monthly for the solid waste non ad valorem special assessment on residential collection service (curb side service).

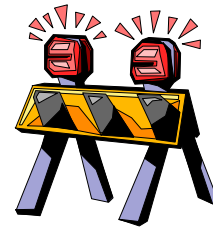
Budget Determination/Distribution Formula

Recycling Material Revenue is market driven.

Fee Schedule/Discount Schedule

Waste Hauling Permit \$3,000/year
Recovered Materials License
\$200/Year

Bond Refinancing Savings - Based on tonnages delivered to Resource Recovery System



Solid Waste Non Ad Valorem Special Assessment - The # of residential units times the rate (\$199.92 per D/U - Tax Year 2002); City retains for residential collection service 18% Solid Waste Franchise Fee (14.1056423%) of dollars recieved from County and collects 15% from Waste Management on Commercial Accounts.

Collection History

Seven Year Audited Totals

Recyclables Materials Revenues:

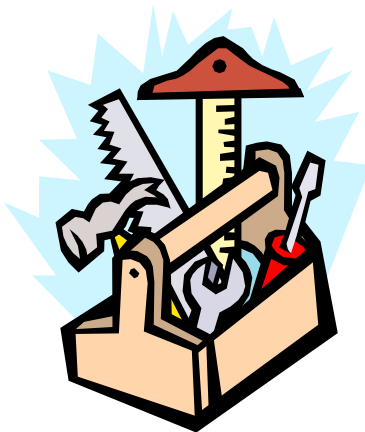
<i>FY</i>	<i>Amount</i>
2004*	\$321,600
2003	\$336,471
2002	\$374,017
2001	\$351,107
2000	\$359,294
1999	\$270,152
1998	\$403,692

*Adopted Budget

Resource Recovery Distribution (Interest Savings) Revenues:

<i>FY</i>	<i>Amount</i>
2004*	\$323,585
2003	\$416,056
2002	\$416,041
2001	\$241,910
2000	\$0
1999	\$0
1998	\$0

*Adopted Budget



Engineering

Description

Permits for various projects affecting public roadways, right-of-ways, and easements.

Fund/Cost Center/Object

- 001-5901-322.02-00
Land Clearing Permit
- 001-5901-322.03-00
Land Excavation Permit
- 001-5901-322.04-00
Land Filling Permit
- 001-5901-322.05-01

- Road Cut or Jack & Bore
001-5901-322.06-00
- Driveway Permits
001-5901-322.07-00
- Vacation of Easement
001-5901-322.08-00
- Inspection Fees

Contact

Public Works
Assistant Director of Public Works\
City Engineer
954-344-1169

Method Received

As permits are applied for.

Fee Schedule/Discount Schedule

Land Clearing Permit	\$150.00
Land Excavation Permit	\$150.00
Land Filling Permit	\$150.00
Road Cut or Jack & Bore	\$155.00/ lane
Pavement Excavating	\$60.00/100 linear ft.
Driveway Permits	\$63.00 (Private) \$100.00 (Public)
Vacation of Easement	\$365.00

Inspection Fees

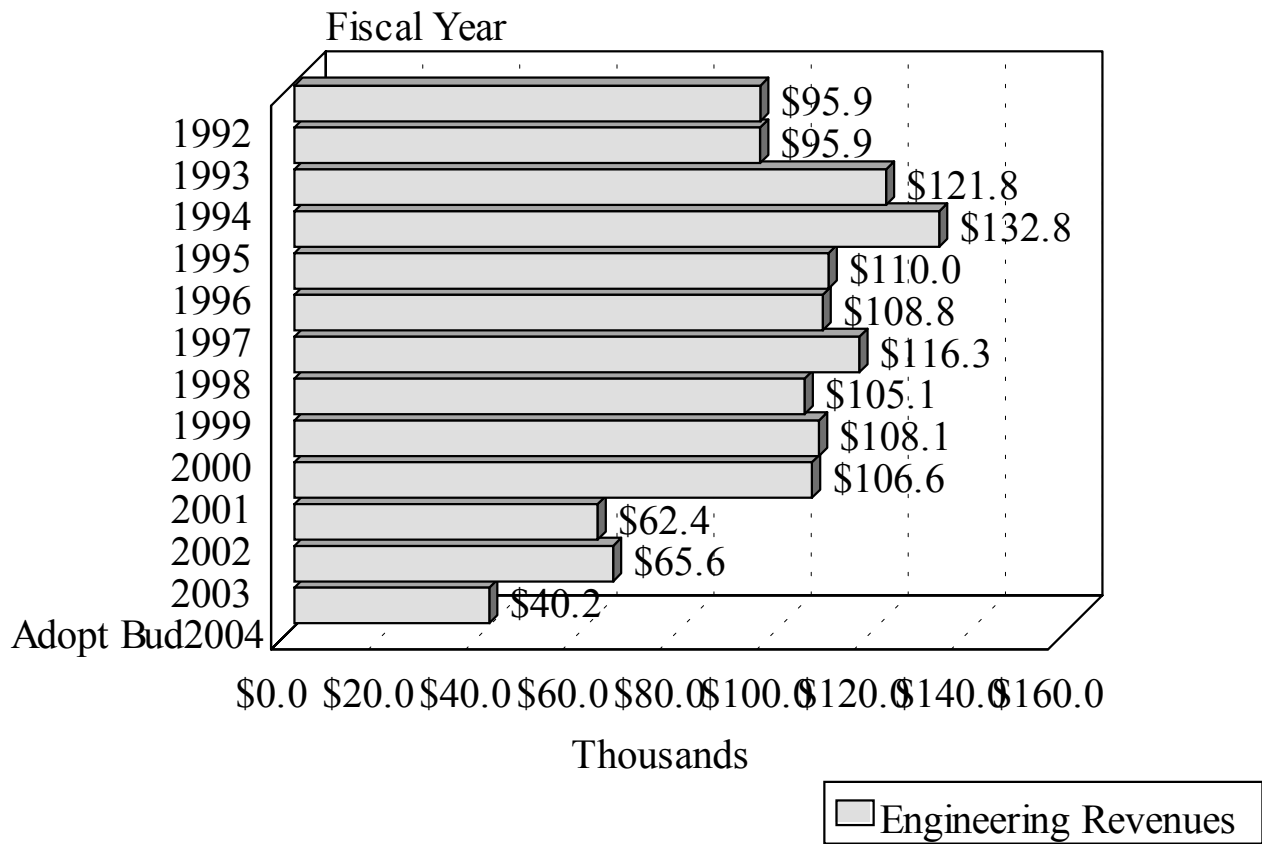
3.2 x inspector's hourly salary

Collection History

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$40,158
2003	\$65,637
2002	\$62,449
2001	\$106,609
2000	\$108,051
1999	\$105,107
1998	\$116,332

*Adopted Budget



Sportsplex

Charges for Services

Description

Sportsplex at Coral Springs is a regional park comprised of an ice skating arena and park facilities. Revenues are derived from land lease contracts ("Concession Agreements") and facility rentals.

Fund/Cost Center/Object

- 001-7810-347.21-01
Permit Fees
- 001-7810-347.21-02
Facility Rentals
- 001-7810-347.21-21
Concession Agreements

Contact

Sportsplex at Coral Springs
Executive Director, Sportsplex
954-344-1840

Method Received

Fees are collected annually, quarterly, monthly, per event, per week, per day, per hour.

Budget Determination/Distribution Formula

Historical data, trend analysis, demographics.

Fee Schedule/Discount Schedule

- Permit Fees
\$10.00 - \$25.00
- Temporary Use Permit Processing Fee
\$50.00
- Facility Rentals
\$50.00/hr - \$5,000/day
- Concession Agreements
\$1,667 - \$6,250/mo

Seven Year Audited Totals

*New Department
in Fiscal Year 1996-97*

<i>FY</i>	<i>Amount</i>
2004*	\$115,000
2003	\$130,253
2002	\$153,680
2001	\$171,335
2000	\$120,340
1999	\$119,939
1998	\$96,935

*Adopted Budget

Parks & Recreation Department

Parks

Description

Parks provides maintenance and operation of City parks including Cypress, Mullins, North Community, and the Neighborhood Parks.

Fund/Cost Center/Object

001-8101;8102;8103;8116-347.21-01
Permit Fees

001-8101;8102;8103;8116-347.21-02
Facility Rentals

001-8116-347.21-03
Equipment Rentals

001-8102-347.21-06
Special Events

001-8101;8102;-347.21-10
Sports Clinic

001-8102-347.21-16
Sports Player Cards

001-8101;8102;8103;8116-347.21-18
Sponsorships/Advertising

001-8101;8102;8116-347.90-98
Facility Rental-Char
Organization

Contact

Parks & Recreation Department
Parks & Recreation Director
954-345-2110

Method Received

Fees are collected annually, quarterly, monthly, per event, per week, per day, per hour.

Budget Determination/Distribution Formula

Historical data, trend analysis, demographics.

Fee Schedule/Discount Schedule

Permit Fees \$10.00 - \$25.00

Facility Rentals \$10.00 - \$100.00/hr.

Equipment Rentals

\$10.00 - \$60.00/hr.

Showmobile/Portable Bleacher
Non Profit \$150.00; Profit \$400.00

Instructors Fees

15% - 25% of total
instructor fees

Special Events

Admission fees,
games, facility
rental, concessions

Sports Players Card - Participation Fee

\$9 to \$20 per season
depending on league & length of
season

Sponsorships Advertising

\$250.00 - \$750.00/
yr./signage
\$50.00 - \$500.00/
sponsorship of
events

Facility Rental-Charitable Organization

\$10.00 - \$37.50/hr.
(tax exempt)

\$100.00
(non tax exempt)

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$474,471
2003	\$485,531
2002	\$365,166
2001	\$360,199
2000	\$285,062
1999	\$220,534
1998	\$274,685

*Adopted Budget



Recreation

Description

Includes Mullins Activity Center, Recreation Services, Summer Recreation and Transportation Services.

Contact

Parks & Recreation Department
Recreation Business Manager
954-345-2110

Fund/Cost Center/Object

001-8204;8210-347.21-01
Permit Fees
001-8204;8210-347.21-02
Facility Rentals
001-8204;8205-347.21-06
Special Events
001-8205-347.21-07
School Break Program
001-8204;8208-347.21-08
Trips
001-8204-347.21-09
Special Populations
001-8205-347.21-15
Recreation Services
001-8208-347.21-17
Summer Recreation
001-8205;8210-347.21-25
Night Court
001-8204-347.21-26
Senior Programs
001-8209-337.40-00
Community Bus Revenue
001-8209-347.50-01
Transport ID Cards
001-8210-347.21-04
Instructors
001-8210-347.21-18
Sponsorship/Advertising
001-8210-347.90-98
Facility Rental Charitable
Organizations



Method Received

Charged as services are rendered.

Fee Schedule/Discount Schedule

Permit Fees	\$10.00 - \$25.00
Facility Rentals	\$10.00 - \$100.00/hr.
Special Events	Admission fees, games, facility rental, concessions
School Break Programs	\$10.00/day to \$75.00/wk.
Trips	5% - 10% over cost of trip
Special Populations	\$2.00 - \$75.00 depending on program
Summer Recreation	\$150.00 - \$650.00 depending on program
Night Court	\$1.00/night
Senior Programs	\$1.00 - \$10.00 depending on program
Transport ID Cards	\$10.00 annually

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$1,107,989
2003	\$1,175,656
2002	\$ 728,350
2001	\$ 663,579
2000	\$ 553,919
1999	\$ 520,768
1998	\$ 534,930

*Adopted Budget

Aquatic Services

Charges for Services

Description

Aquatics Services includes Cypress Pool, Mullins Pool, and the Aquatics Complex.

Fund/Cost Center/Object

001-8301;8302;8303-347.24-01
Permit Fees
001-8301;8302;8303-347.24-02
Facility Rentals
001-8301;8303-347.24.04
Instructors Fees
001-8302;8303-347.24-05
Concession Revenues
001-8303-347.24-10
Sports Clinic
001-8301;8302; 8303-347.24-11
Memberships
001-8301;8302; 8303-347.24-12
Daily Admissions
001-8301;8302; 8303-347.24-13
Divisional Programs
001-8303-347.24-14
Locker Revenue
001-8303-347.24-15
Clubs/Sports Group
001-8303-347.24-16
Miscellaneous
001-8301;8303-347.24-19
Promotional Items
001-8303-343.24.40
Sponsorships
001-8301;8302;8303-347.90-98
Facility Rental-Charitable
Organization
001-8301;8302;8303-347.90-99
Non-Taxable Memberships

Contact

Aquatic Services
Aquatics Business Manager
954-345-2122

Method Received

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/Distribution Formula

Historical data, trend analysis, demographics.

Fee Schedule/Discount Schedule

Permit Fees \$10.00 - \$25.00
Facility Rentals \$20.00 - \$300.00/hr.
(Each additional 25 to 50 people, add \$23.50/hr. staffing fee)

Instructional Classes
\$40.00 - \$90.00/mo.
or session

Membership Fees
family (4) \$25.00 - \$600.00
additional \$15.00 or \$50.00 ea

Daily Admissions
\$1.89 - \$7.08

Division Programs
\$3.00 - 100.00/class

Locker Fee \$.50 half tier

Concession Revenues
\$.25 - \$2.50

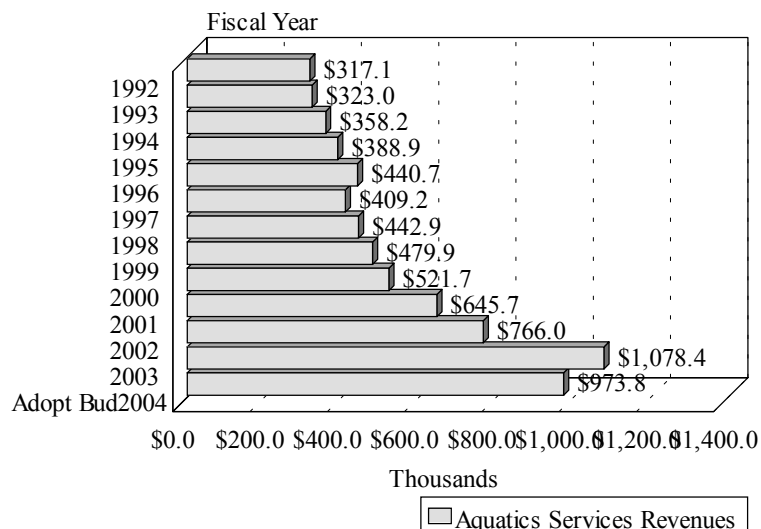
Sports Groups \$50.00 - \$220.00

Promotional Items
\$0.50 - \$125.00

Seven Year Audited Totals

FY	Amount
2004*	\$ 973,750
2003	\$1,078,427
2002	\$ 766,036
2001	\$ 645,703
2000	\$ 521,743
1999	\$ 479,871
1998	\$ 442,944

*Adopted Budget



Tennis Services

Charges for Services

Description

Tennis Services includes Cypress Tennis, the Tennis Center and the Tennis Tournament.

Fund/Cost Center/Object

001-8409-347.26-02
Facility Rentals
001-8401;8409-347.26-04
Instructors Fees
001-8401;8409;8411-347.26-05
Concession Revenues
001-8411-347.26-06
Special Events
001-8401;8409-347.26-11
Memberships
001-8409-347.26-17
League Fees
001-8401;8409-347.26-18
Court Fees
001-8409-347.26-19
Promotional Items
001-8411-347.26-21
Tickets*
001-8411-347.26-22
Parking*
001-8409-347.26-31
Tournaments
001-8409-347.26-32
Pro Shop
001-8401;8409-347.90-99
Non-Taxable Memberships*

*Revenues prior to FY 1996

Contact

Tennis Services
Executive Director, Sportsplex
954-344-1840

Method Received

Fees are collected annually, quarterly, monthly, weekly, daily, per hour, per event, per person, per item.

Budget Determination/Distribution Formula

Historical data, trend analysis, demographics.

Fee Schedule/Discount Schedule

Facility Rentals
\$5.00 - \$50.00/hr.

Instructors Fees
7% to 10% of instructors fees

Food & Beverage Revenues
\$.50 - \$7.00/item

Special Events
\$25,000 plus 5% increase/yr.

Memberships
\$60.00/person - family (4) \$625.00 additional \$35.00 each

League Fees
\$3.00 - \$20.00/person

Court Fees
\$3.25/person - \$6.50/person

Promotional Items
\$.50 - \$150/item

Tournaments
\$3.00 - \$20.00/person or \$5.00 - \$50.00/hr.

Pro Shop
\$1.00 - \$150.00/item

Seven Year Audited Totals

FY	Amount
2004*	\$495,500
2003	\$504,500
2002	\$439,275
2001	\$470,994
2000	\$514,183
1999	\$554,073
1998	\$419,915

*Adopted Budget



Emergency Medical Service

EMS Division -General Fund

Description

EMS is comprised of the Emergency Medical Service, Communications, Contract Services and Training divisions. Operations began on January 1, 1996 and were previously provided by the county. It consists of four rescue units of which one is largely funded by contracts with Parkland and Broward County.

Fund/Cost Center/Object

001-0000-361.10-00
Interest/Profit On Invest
001-0000-361.32-00
Tax Collector
001-4702-342.40-01
Special Detail Fee
001-4702-342.60-01
1st Response Reimbursement
001-4702-342.60-02
Transport
001-4702-342.60-03
Reserve For Uncollected
001-4702-342.60-05
Inter Facility Transport
001-4702;4704-342.60-02
Transport Fees
001-4704-342.60-10
Base Contract
001-4705-342.20-12
Training Tuition Fee

Contact

Fire Rescue Department
Fire Chief
954-344-5934

Method Received

Transport Fees are collected as services are rendered. The special assessment is included on the tax bill and forward by the County as payments are received. The base contract is collected monthly.

Budget Determination/Distribution Formula

Historically data, trend analysis, demographics and projected expected use of service.

Fee Schedule/Discount Schedule

EMS

Transport Fees	\$300/call plus \$6.50/mile
Advanced Life Support	\$30.00
EMS Reports	\$5.30/report
Base Contract	\$11,044.50/mo. Parkland \$ 5,840.90/mo. Broward County

Seven Year Audited Totals

EMS began operations on January 1, 1996 in its own fund (108). Because of a Florida Appellate Court Decision which was upheld by the Florida Supreme Court, EMS was moved to the General Fund in FY 2001.

FY	Amount
2004*	\$2,096,246
2003	\$1,963,624
2002	\$1,750,970
2001	\$1,750,498
2000	\$3,553,376**
1999	\$3,831,847**
1998	\$3,511,752**

* Adopted Budget
** EMS Separate Fund



Supported in part by Non Ad Valorem
Special Assessments

Miscellaneous Revenues

Occupational Licenses

Description

Licenses are issued as a tax on the various businesses located within the City's corporate limits.

Fund/Cost Center/Object

001-0000-321.00-00
Professional and
Occupational Licenses

Contact

Code Enforcement
Occupational License
954-346-1782

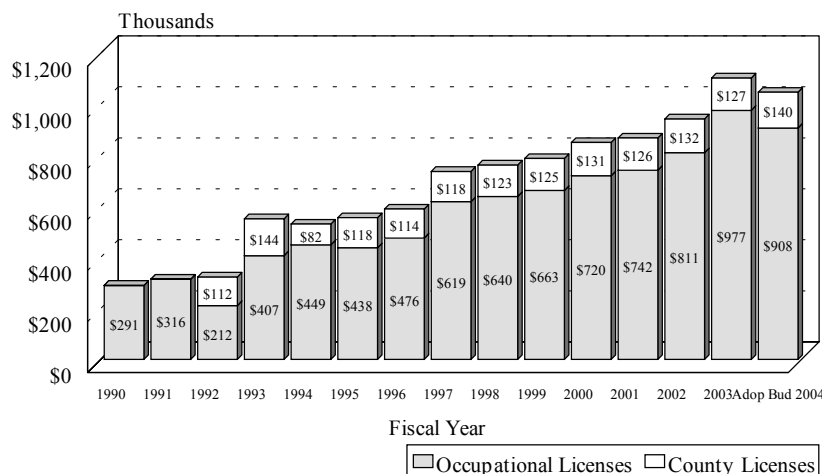
Fee Schedule/Discount Schedule

Please see Appendix B for the fee schedule.

Seven Year Audited Totals

FY	Amount
2004*	\$976,600
2003	\$976,817
2002	\$810,651
2001	\$742,157
2000	\$720,363
1999	\$662,947
1998	\$639,571
*Adopted Budget	

*Includes Broward County Occupational Licenses for these fiscal years.



Broward County Occupational Licenses

Description

A portion of County occupational licenses are remitted to the city annually, as collected.

Fund/Cost Center/Object

001-0000-321.20-00
County Occupational
Licenses

Contact

Code Enforcement
Occupational License
954-346-1782

Seven Year Audited Totals

FY	Amount
2004*	\$140,000
2003	\$126,705
2002	\$132,498
2001	\$126,448
2000	\$130,556
1999	\$125,450
1998	\$122,605
*Adopted Budget	

*Included in Occupational Licenses for these fiscal years.

Telecommunication Tower Leases

Description

The City has entered into approximately thirty Telecommunication Tower Leases that generate nearly \$800,000 annually. This new revenue source came at a fortuitous time because it helps offset the recent lost in growth related revenues caused by build-out.

Fund/Cost Center/Object

001-0000-362.00-00
Rents & Royalties

001-7810-347.21-21
Sportsplex
Concession Agreements

Contact

Department of Financial Services
City Controller
954-344-1086

Seven Year Audited Totals

Rents & Royalties	
FY	Amount
2004*	\$656,250
2003	\$706,052
2002	\$523,515
2001	\$512,630
2000	\$379,317
1999	\$154,932
1998	\$147,797
*Adopted Budget	

Sportsplex	
FY	Amount
2004*	\$29,172
2003	\$27,783
2002	\$26,460
2001	\$25,200
2000	\$24,000
*Adopted Budget	

Interest Income

Description

Fund Balances and positive cash flow balances are invested according to the City's Investment Policies.

Fund/Cost Center/Object

001-0000-361.04-00
Realized/Unrealized Gain/
Loss On Investments

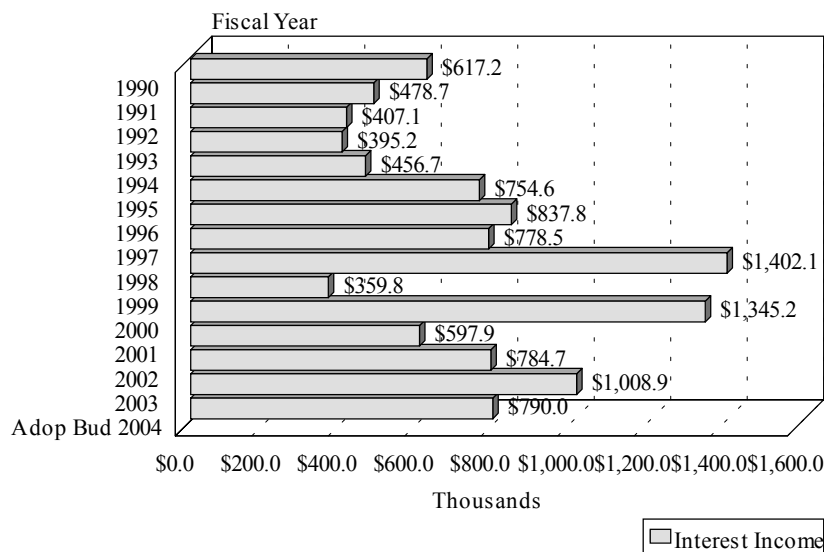
001-0000-361.10-00
Interest/Profit on Investments

Contact

Department of Financial Services
Director of Financial Services
954-344-1088

Seven Year Audited Totals

FY	Amount
2004*	\$ 790,000
2003	\$1,008,900
2002	\$ 784,700
2001	\$ 597,866
2000	\$1,345,200
1999	\$ 359,786
1998	\$1,402,053
Adopted Budget	



Convention Center Facilities Management Agreement

Description

Pursuant to the Convention Center Facilities Management Agreement the City (Owner) has with John Q. Hammons Hotels Two, L.P., (Tenant) commencing within sixty days at the end of the sixth (6th) operational year, March 2004, the City shall receive One and a Half percent (1 1/2%) of Annual Gross Revenues from the management of the Convention Center and Hotel.

Fund/Cost Center/Object

001-0000-362.30-00
Convention Center & Hotel
Lease

Contact

Department of Financial Services
Director of Financial Services
954-344-1088

Seven Year Audited Totals

FY	Amount
2004*	\$0.00
2003	\$
2002	\$
2001	\$
2000	\$
1999	\$
1998	\$
Adopted Budget	

Water & Sewer Fund

Charges for Services

Description

Provides safe and reliable water supply including fire protection and ensures wastewater disposal in accordance with all regulations and standards for all customers.

Fund/Cost Center/Object

402-0000-343.30-01
Water Revenue
402-0000-343.35-01
Meter Sales
402-0000-343.50-01
Wastewater Revenue
402-0000-343.65-20
Inspectors' Fees
402-0000-343.65-30
Installation Tap Fees
402-0000-343.65-40
Recovery Service Charges
402-0000-343.65-50
Miscellaneous Income
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
402-0000-361.10-40
Interest Income
402-0000-361.12-60
1992 Const \$1,625,000

Contact

Public Works Department (Utilities)
Assistant Director of Public Works/
City Engineer 954-345-2161

Method Received

Revenues are collected when service or materials are rendered.

Budget Determination/Distribution Formula

Historical data, material costs, demographics.

Fee Schedule/Discount Schedule

Water Revenue

Min. chg. of \$13.59/mo. plus
\$.93/thousand gals. up to
8,000 gals.; \$1.22/thousand
gals. over 8,000 gals.

Meter Sales

1" to 8" meters - \$425 to
\$7,344

Wastewater Revenue

Min. chg of \$18.40/mo. plus
\$1.35/thousand gals.

Installation Tap Fees

\$250.00

Recovery Service Charge

Based on time and materials
for damaged utilities.

New W&S Accounts Fee

\$20.00/account setup charge.

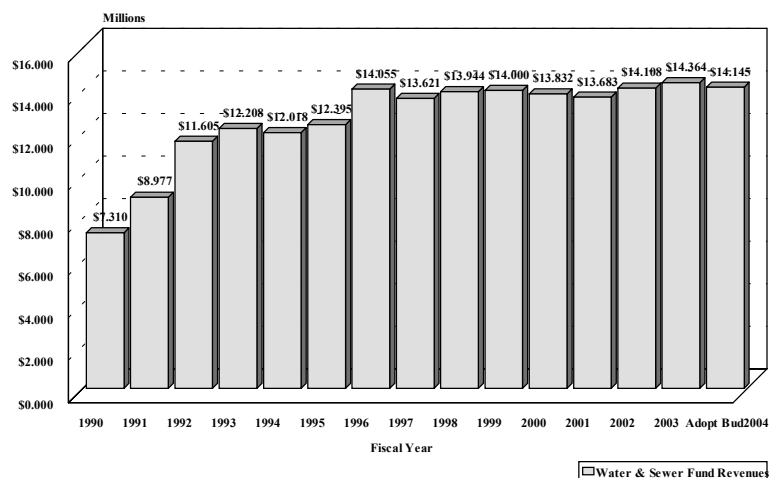
Service Charges-Utility Billing

adjustment based on type.

Seven Year Audited Totals

FY	Amount
2004*	\$14,145,196
2003	\$14,363,909
2002	\$14,107,931
2001	\$13,683,242
2000	\$13,831,538
1999	\$13,999,858
1998	\$13,943,973

* Adopted Budget



Health & Liability Funds

Health Fund

Description

The mission of the Health Fund is to provide Coral Springs employees and their families with comprehensive, yet cost effective, program for health, life and long-term disability benefits.

Fund/Cost Center/Object

502-0000-361.10-00
Profit on Investment

502-0000-369.97-01
Appropriated Retained Earnings

502-0000-390.09-03
Transfer from City Centre to Life Insurance

502-0000-390.09-04
Transfer from City Centre to LTD

502-0000-390.12-01
Transfer from General Fund to Health

502-0000-390.12-03
Transfer from General Fund to Life Insurance

502-0000-390.12-04
Transfer from General Fund to LTD

502-0000-390.13-01
Transfer from W/S to Health

502-0000-390.13-03
Transfer from W/S to Life Insurance

502-0000-390.13-04
Transfer from W/S to LTD

502-0000-390.14-01
Transfer from Equipment Svcs to Health

502-0000-390.14-03
Transfer from Equipment Svcs to Life Insurance

502-0000-390.14-04
Transfer from Equipment Svcs to LTD

502-0000-390.15-01
Transfer from Property/Casualty to Health

502-0000-390.15-03
Transfer from Property/Casualty to Life Insurance

502-0000-390.15-04
Transfer from Property/Casualty to LTD

502-0000-390.17-01
Transfer from EMS to Health

502-0000-390.17-03
Transfer from EMS to Life Insurance

502-0000-390.17-04
Transfer from EMS to LTD

502-0000-390.18-01
Transfer from Fire to Health

502-0000-390.18-03
Transfer from Fire to Life Insurance

502-0000-390.18-04
Transfer from Fire to LTD

502-0000-399.01-00
Recoveries-Premium Retirement/Other

502-0000-399.02-00
Recoveries-Terminated/COBRA

502-0000-399.03-00
Recoveries-Employees w/ Dependent Coverage

502-0000-399.04-00
Recoveries-P/Y Claims Paid

Contact

Human Resources Department
Director of Human Resources
954-344-1144

Method Received

Inter-fund transfers made monthly.

Budget Determination/Distribution Formula

Inter-fund transfers are determined by number of full time employees per department/division.

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$6,462,000
2003	\$5,867,994
2002	\$4,935,478
2001	\$4,602,986
2000	\$3,896,002
1999	\$3,486,224
1998	\$3,447,482

*Adopted Budget

501-0000-399.05-00	Transfer from Fire to Workers' Compensation
501-0000-399.06-00	Recoveries-Motor Vehicle
501-0000-399.07-00	Recoveries-Workers' Compensation
501-0000-399.09-00	Recoveries-Public Injury
501-0000-399.09-00	Recoveries-Internal Service

Liability Fund

Description

The division of Risk Management oversees the City's insurance administration operations covering Property (motor vehicle), Casualty (general liability/public injury) and Workers' Compensation.

Fund/Cost Center/Object

501-0000-361.10-00	Profit on Investment
501-0000-390.12-00	Transfer from General Fund to Property/Casualty
501-0000-390.12-02	Transfer from General Fund to Workers' Compensation
501-0000-390.13-00	Transfer from W/S to Property/Casualty
501-0000-390.13-02	Transfer from W/S to Workers' Compensation
501-0000-390.14-02	Transfer from Equipment Svcs to Workers' Compensation
501-0000-390.16-02	Transfer from Health to Workers' Compensation
501-0000-390.17-00	Transfer from EMS to Property Casualty
501-0000-390.17-02	Transfer from EMS to Workers' Compensation
501-0000-390.18-02	

Contact

Financial Management Department
Director of Financial Services
954-344-1088

Method Received

Inter-fund Transfers made monthly.

Budget Determination/Distribution Formula

Inter-fund transfers are determined by number of full time and part time budgeted employees.

Seven Year Audited Totals

<i>FY</i>	<i>Amount</i>
2004*	\$2,182,000
2003	\$1,991,722
2002	\$2,489,282
2001	\$2,628,653
2000	\$1,491,575
1999	\$1,479,776
1998	\$1,800,434

*Adopted Budget (Before GF Transfer)

Equipment Services Fund

Charges for Services

Description

Equipment Services supports all departments in the City by maintaining, repairing and replacing equipment.

Fund/Cost Center/Object

510-0000-361.10-00
Profit on Investment
510-0000-369.97-00
Appropriated Fund Balance
510-0000-390.12-00
From General Fund
510-0000-390.12-05
Depreciation/General Fund
510-0000-390.13-00
From W/S
510-0000-390.13-05
Depreciation/Water & Sewer
510-0000-390.17-00
From EMS
510-0000-390.17-05
Depreciation/EMS
510-0000-390.18-00
From Fire
510-0000-390.18-05
Depreciation/Fire

Method Received

Inter-fund transfers made monthly.

Budget Determination/Distribution Formula

Inter-fund transfers for Equipment are determined by vehicle type in 57 sub-class categories and quantity. Each of the 57 sub-classes have an average fuel and maintenance charge.

Fee Schedule/Discount Schedule

Inter-fund transfer for depreciation is calculated proportionately with the amount charged from the inter-fund for Equipment. Depreciation is the charge to replace the vehicle.

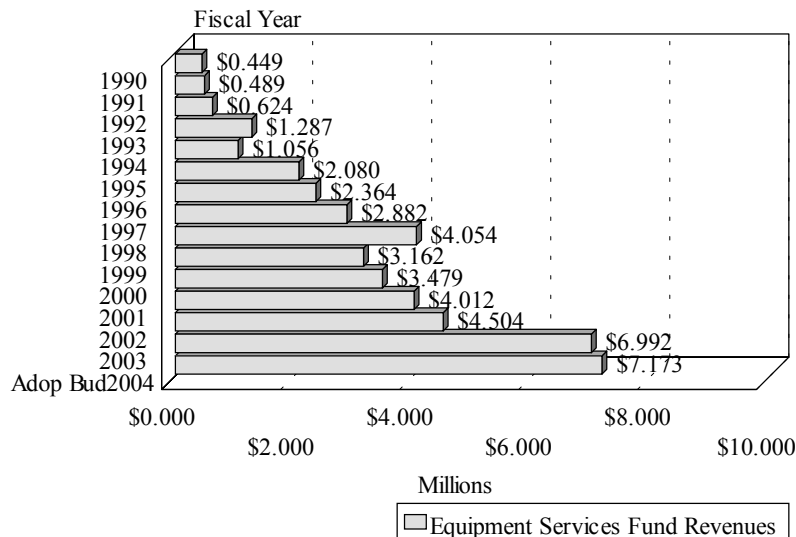
Seven Year Audited Totals

FY	Amount
2004*	\$7,173,000
2003	\$6,992,246
2002	\$4,504,154
2001	\$4,012,317
2000	\$3,479,202
1999	\$3,161,762
1998	4,053,565

*Adopted Budget

Contact

Public Works Director
954-344-1169



Fire Fund

Fire Fund

The Fire Department has responsibility for fire suppression, training, fire prevention, administration, and inspections related to fire safety. Total staff includes 127 full-time staff and 118 volunteer firefighters.

Administration/Fire Inspections/Training

Description

Annual fire inspections are mandated by the municipal code and the county for all commercial and multi-family properties in the city. A fee is levied on each dwelling based on classification of the structure. If a building fails to pass the inspection, a re-inspection is scheduled and an additional fee is assessed. In addition, when there is a change of occupancy in a commercial property, the site must be re-inspected for the new licensee. Special day care certifications and installations of propane tanks are special items in this category.

There are two types of false alarms; first, system malfunctions, and second, intentional or unintentional tripping. City Code allows for one system malfunction for each residence. Additional malfunctions or other false alarms are billed a recovery fee to help reimburse the city for the cost of responding.

The department also reviews construction plans.

Fund/Cost Center/Object

109-0000-319.20-00
Partial Yr Ass Fire - CY
109-0000-335.20-01
Firefighters' Supp Comp
109-0000-361.10-00
Interest/Profit On Invest

109-0000-361.32-00
Tax Collector
109-4601-363.10-01
Special Assessment City
Owned Property
109-4601-363.10-02
Special Assessment Other
109-4801-342.20-07
Base Contract
109-4801-342.20-12
Training Tuition Fee
109-4801-342.20-20
False Alarm Recovery
109-4801-342.24-19
Promotional Item
109-4805-342.20-12
Training Tuition Fee
109-4805-342.20-13
Turnout Gear Rental
109-4805-342.20-14
Physical Agility Test
109-4805-342.22-01
Registration Fees
109-4901-342.20-00
Fire Protection 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
109-4901-342.20-30
Plan Review Fees

Contact

Fire Department
Fire Chief
954-344-5934

Method Received

The special assessment is included on the tax bill and forward by the County as payments are received, while other fees are collected as services are rendered.

Budget Determination/Distribution Formula

Historical data, trend analysis and expected use of service.

Fee Schedule/Discount Schedule

Special Assessment (Fire)

Residential

Single Family \$71.87 per D/U

Multi Family \$83.17 per D/U

Commercial

\$14.17 per 100 sq. ft.*

Warehouse/Industrial

\$9.66 per 100 sq. ft.*

Institutional/Government

\$14.11 per 100 sq. ft.*

*up to 200,000 sq. ft.

A Special Assessment is a fee on property that is levied for a specific purpose from which the property is receiving a special benefit. Assessments can be based on a flat rate or some other scale, including ad valorem, square footage or per capita.

Fire Inspection Fees

Class FC1	\$ 58.00
Class FC2	\$ 65.00
Class FC3	\$ 220.00
Class FC4	\$ 785.00
Class FC5	\$1,562.00
Class FR1	\$ 58.00
Class FR2	\$ 110.00
Class FR3	\$ 185.00
Class FR4	\$ 592.00
Class FN1	\$ 0
Day Care Certification	\$ 58.00
Re-inspection Fee	\$ 58.00
False Alarm	\$ 50.00
Propane Tank Inspection	\$ 180.00
Plan Review	\$ 58.00 (under 3,867 sq. ft.) \$ 0.015/sq. ft (over 3,867 sq. ft.)

Seven Year Audited Totals*

<i>FY</i>	<i>Amount</i>
2004*	\$6,657,000
2003	\$6,493,828
2002	\$4,709,535
2001	\$4,087,311
2000	\$2,382,700
1999	\$2,162,276
1998	\$2,084,457

* Adopted Budget

*Totals do not include Occupational Licenses

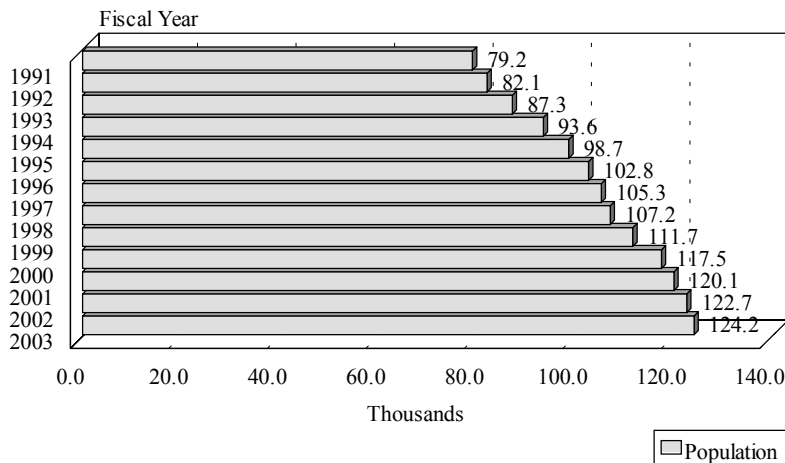
Appendix A

Demographic Data & Service Statistics

Demographics

Population

2003	124,162
2002	122,687
2001	120,085
2000	117,549
1999	111,724
1998	107,156



Population data in the chart above is the September 30th estimate of each Fiscal Year.

Education

Number of Schools (Excluding Private)

2004	22
2003	19
2002	19
2001	19
2000	18
1999	18
1998	18

Number of Students

2004	33,856
2003	34,772
2002	33,978
2001	32,289
2000	29,654
1999	28,877
1998	24,870

Includes Private Schools

Percent of Land Developed

2004	95%
2003	95%
2002	94%
2001	93%
2000	91%
1999	88%
1998	86%

Number of Households

2004	43,811
2003	43,471
2002	42,094
2001	41,343
2000	40,124
1999	38,919
1998	37,764

Assessed Taxable Property Valuation

2004	\$6,675,464,161
2003	\$6,127,161,446
2002	\$5,587,963,535
2001	\$5,120,586,649
2000	\$4,727,031,894
1999	\$4,453,632,266
1998	\$4,146,851,695

"n/a" means "not available."

Property Tax Millage Rate

2004	\$3.8715
2003	\$3.8715
2002	\$3.8715
2001	\$3.8715
2000	\$3.4011
1999	\$3.4011
1998	\$3.4011

Adopted Net Budget

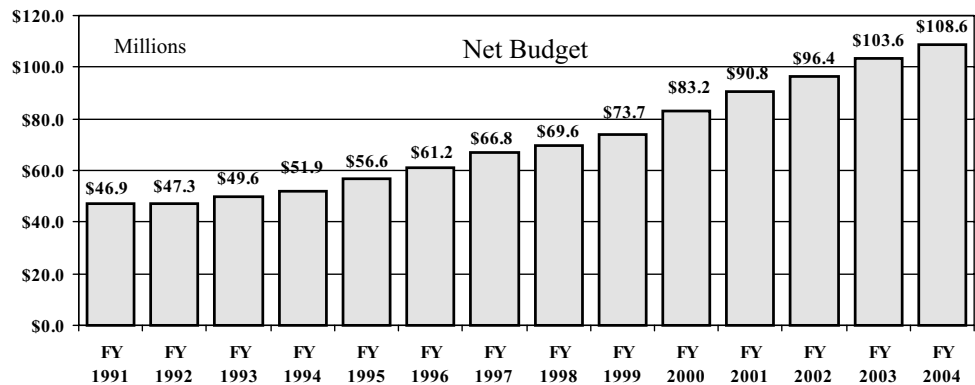
2004	\$108,643,953
2003	\$103,646,184
2002	\$ 96,415,423
2001	\$ 90,798,533
2000	\$ 83,181,375
1999	\$ 73,749,938
1998	\$ 69,611,398

Voter-Approved Debt Millage Rate

2004	\$0.4131
2003	\$0.5228
2002	\$0.6191
2001	\$0.6234
2000	\$0.6227
1999	\$0.7579
1998	\$0.6680

Per Capita Debt

2003	\$154
2002	\$171
2001	\$191
2000	\$211
1999	\$238
1998	\$264



Service Statistics

Police Uniform Strength

2004	202
2003	199
2002	189
2001	187
2000	187
1999	179
1998	165

Number of 911 Calls

2004	72,000
2003	49,000
2002	49,000
2001	46,000
2000	44,744
1999	44,786
1998	41,500

Average Emergency Response Time

2004	3:55 minutes
2003	3:55 minutes
2002	3:55
2001	3:55
2000	3:55
1999	3:43
1998	3:46

Fire & EMS Uniform Strength

2004	179
2003	179
2002	160
2001	142
2000	180
1999	172
1998	172

Number of Parks

2004	46
2003	46
2002	46
2001	46
2000	46
1999	46
1998	43

Number of Park Acres

2004	732
2003	732
2002	732
2001	732
2000	732
1999	732
1998	675

Total City Staff (Full-time and Part-time)

2004	767
2003	751
2002	707
2001	699
2000	670
1999	657
1998	643

Appendix B

Occupational License Fee Schedule

Appendix C

Building Permit Fee Schedule

Appendix D

Parks & Recreation Fee Schedules

Appendix E

Police Fee Schedules

