Unit Information

Unit Type: City

Year: 2013

Unit Name: Boca Raton

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Linda C. Davidson

Title: Financial Services Director

Phone: (561) 393-7729

Address:

201 West Palmetto Park Road
Boca Raton, FL 33432-3795

Contact Information

Name: Mrs. Patricia White

Title: Accounting Manager

Phone: (561) 393-7729

Email: pwhite@ci.boca-raton.fl.us

Address:

201 West Palmetto Park Road
Boca Raton, FL 33432-3795

Certification

Chief Financial Officer

Name: LINDA C DAVIDSON

Title: FINANCIAL SERVICES DIRECTOR

Chairman/Elected Official

Name: SUSAN HAYNIE

Title: MAYOR

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	☒
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/25/2014

Audit Received Date: 7/23/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $112,272,785

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/28/2014

Auditor Name: Marcum LLP

Address:
450 E LAS OLAS BLVD
NINTH FLOOR
FT LAUDERDALE, FL 33301

Revenues Report for FYE 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	50,821,748	6,574,895	4,938,779	3,807,223							66,142,645
312410 - First Local Option Fuel Tax		1,958,559									1,958,559
312510 - Fire Insurance Premium Tax (Firefighters' Pension)	1,708,380										1,708,380
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement)	1,135,315										1,135,315
314100 - Utility Service Tax - Electricity	9,188,985	1,128,638		1,128,638							11,446,261
314300 - Utility Service Tax - Water	1,684,798	209,965		209,965							2,104,728
314400 - Utility Service Tax - Gas	291,426	36,384		36,384							364,194
314800 - Utility Service Tax - Propane	76,552	9,426		9,426							95,404
315000 - Communications Service Tax (Chapter 202)	5,904,492	1,003,860									6,908,352
316000 - Local Business Tax (Chapter 205)	1,584,612										1,584,612
322000 - Building Permits	9,470,127										9,470,127
323100 - Franchise Fee - Electricity	9,655,545										9,655,545
323400 - Franchise Fee - Gas	140,662										140,662
323500 - Franchise Fee - Cable Television	1,209,069										1,209,069
323700 - Franchise Fee - Solid Waste	971,563										971,563
324210 - Impact Fees - Residential - Physical Environment						6,158,893					6,158,893
324220 - Impact Fees - Commercial - Physical Environment						1,658,144					1,658,144
325100 - Special Assessments - Capital Improvement				1,463,928							1,463,928
325200 - Special Assessments - Charges for Public Services				29,076		14,224					43,300
329000 - Other Permits, Fees & Special Assessments	1,476,997										1,476,997
331390 - Federal Grant - Other Physical Environment											0
331500 - Federal Grant - Economic Environment		1,702,843									1,702,843
334200 - State Grant - Public Safety		45,290									45,290
334390 - State Grant - Other Physical Environment				104,969							104,969
335120 - State Revenue Sharing - Proceeds	2,150,282										2,150,282
335140 - State Revenue Sharing - Mobile Home Licenses	2,318										2,318
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	129,744										129,744
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	5,853,974										5,853,974
335190 - State Revenue Sharing - Other General Government	97,340										97,340
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	103,092										103,092
335900 - State Revenue Sharing - Other	483,326										483,326
338000 - Shared Revenue From Other Local Units	3,597,872	12,568,640		534,992							16,701,504
341200 - Internal Service Fund Fees and Charges	1,280,446						21,843,814				23,124,260
341900 - Other General Government Charges and Fees		740,004									740,004
342100 - Service Charge - Law Enforcement Services	292,144										292,144
342200 - Service Charge - Fire Protection	26,133										26,133
342600 - Service Charge - Ambulance Fees	2,817,418										2,817,418
342900 - Service Charge - Other Public Safety Charges and Fees	7,204,833										7,204,833
343300 - Service Charge - Water Utility						27,999,166					27,999,166
343400 - Service Charge - Garbage/Solid Waste	3,982					7,375,683					7,379,665
343500 - Service Charge - Sewer/Wastewater Utility						18,170,411					18,170,411
343600 - Service Charge - Water/Sewer Combination Utility						2,258,620					2,258,620
343700 - Service Charge - Conservation and Resource Management						2,236,448					2,236,448

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343800 - Service Charge - Cemetery					124,015	209,573					333,588
343900 - Service Charge - Other Physical Environment Charges	240,760										240,760
344500 - Service Charge - Parking Facilities	382,291	744,189									1,126,480
347100 - Service Charge - Libraries	241,948										241,948
347200 - Service Charge - Parks and Recreation	2,532,075	931,244				2,387,475					5,850,794
347900 - Service Charge - Other Culture/Recreation Charges		1,396,469									1,396,469
349000 - Other Charges for Services	7,961,698										7,961,698
351500 - Judgments and Fines - As Decided by Traffic Court	864,146	232,334									1,096,480
352000 - Fines - Library	57,600										57,600
354000 - Fines - Local Ordinance Violation	753,714										753,714
355000 - Federal Fines and Forfeits	1,123,362										1,123,362
361100 - Interest	-92,475	6,126	23,475	-32,338	-6,125	-287,643	-84,812	60,332,516			59,858,724
362000 - Rents and Royalties		1,240,859									1,240,859
364000 - Disposition of Fixed Assets	128,810	13,000				228,723	52,480				423,013
366000 - Contributions and Donations from Private Sources	9,760	108,070		2,334,351		1,194,125	163,000				3,809,306
368000 - Pension Fund Contributions								27,342,093			27,342,093
369900 - Other Miscellaneous Revenues	317,113	7,352				121,038	292,545				738,048
381000 - Inter-Fund Group Transfers In	20,000	1,725,000	8,712,500			523,700	2,237,900				13,219,100
384000 - Debt Proceeds											0
385000 - Proceeds from Refunding Bonds											0
Grand Total	133,903,977	32,383,147	13,674,754	9,626,614	117,890	70,248,580	24,504,927	87,674,609			372,134,498

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	129,780										129,780
511.30 - Legislative - Operating Expenses	144,925										144,925
512.10 - Executive - Personnel Services	2,061,851										2,061,851
512.30 - Executive - Operating Expenses	946,127			1,723							947,850
512.60 - Executive - Capital Outlay	52,268			54,565							106,833
513.10 - Financial and Administrative - Personnel Services	3,407,799										3,407,799
513.30 - Financial and Administrative - Operating Expenses	557,683										557,683
514.10 - Legal Counsel - Personnel Services	1,121,652										1,121,652
514.30 - Legal Counsel - Operating Expenses	58,038										58,038
515.10 - Comprehensive Planning - Personnel Services	801,371										801,371
515.30 - Comprehensive Planning - Operating Expenses	73,991										73,991
518.30 - Pension Benefits - Operating Expenses								29,832,521			29,832,521
519.10 - Other General Governmental Services - Personnel Services	4,156,710										4,156,710
519.30 - Other General Governmental Services - Operating Expenses	6,389,217			170,773							6,559,990
519.60 - Other General Governmental Services - Capital Outlay											0
519.70 - Other General Governmental Services - Debt Service			13,475,400			1,613,219					15,088,619
519.80 - Other General Governmental Services - Grants and Aids	1,015,877										1,015,877
521.10 - Law Enforcement - Personnel Services	33,532,032										33,532,032

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.30 - Law Enforcement - Operating Expenses	5,616,865	289,348									5,906,213
521.60 - Law Enforcement - Capital Outlay		76,937		482,968			-145,428				414,477
522.10 - Fire Control - Personnel Services	33,812,331										33,812,331
522.30 - Fire Control - Operating Expenses	5,937,876										5,937,876
522.60 - Fire Control - Capital Outlay	59,100			101,572							160,672
533.10 - Water Utility Services - Personnel Services						5,244,280					5,244,280
533.30 - Water Utility Services - Operating Expenses						7,994,860					7,994,860
533.90 - Water Utility Services - Other Uses						1,365,517					1,365,517
534.10 - Garbage/Solid Waste Control Services - Personnel Services						2,629,442					2,629,442
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						3,494,543					3,494,543
534.90 - Garbage/Solid Waste Control Services - Other Uses						602,745					602,745
535.10 - Sewer/Wastewater Services - Personnel Services						2,725,358					2,725,358
535.30 - Sewer/Wastewater Services - Operating Expenses						3,564,489					3,564,489
535.90 - Sewer/Wastewater Services - Other Uses						3,104,753					3,104,753
536.10 - Water-Sewer Combination Services - Personnel Services						1,342,058					1,342,058
536.30 - Water-Sewer Combination Services - Operating Expenses						2,549,870					2,549,870
536.90 - Water-Sewer Combination Services - Other Uses						2,899,859					2,899,859
537.60 - Conservation and Resource Management - Capital Outlay				2,511,479							2,511,479
539.10 - Other Physical Environment - Personnel Services	2,194,715					1,143,820					3,338,535
539.30 - Other Physical Environment - Operating Expenses	1,995,759					10,826,148					12,821,907
539.60 - Other Physical Environment - Capital Outlay	91,205										91,205
539.90 - Other Physical Environment - Other Uses						3,980,262					3,980,262
541.10 - Road and Street Facilities - Personnel Services	2,629,503	5,584									2,635,087
541.30 - Road and Street Facilities - Operating Expenses	2,211,709										2,211,709
541.60 - Road and Street Facilities - Capital Outlay		1,878,953		1,386,824							3,265,777
544.60 - Mass Transit Systems - Capital Outlay											0
552.10 - Industry Development - Personnel Services		353,928									353,928
552.30 - Industry Development - Operating Expenses		1,730,400									1,730,400
552.60 - Industry Development - Capital Outlay		825									825
554.10 - Housing and Urban Development - Personnel Services		122,670									122,670
554.30 - Housing and Urban Development - Operating Expenses		817,970									817,970
571.10 - Libraries - Personnel Services	2,495,038										2,495,038
571.30 - Libraries - Operating Expenses	1,355,324										1,355,324
572.10 - Parks and Recreation - Personnel Services	7,665,039	10,868,051				1,690,801					20,223,891
572.30 - Parks and Recreation - Operating Expenses	4,128,808	6,585,249				939,256					11,653,313
572.60 - Parks and Recreation - Capital Outlay	40,927	1,845,663									1,886,590
572.90 - Parks and Recreation - Other Uses						146,411					146,411
574.10 - Special Events - Personnel Services											0
574.30 - Special Events - Operating Expenses											0
579.30 - Other Culture/Recreation - Operating Expenses		8,920		126,251							135,171
579.60 - Other Culture/Recreation - Capital Outlay				8,451,702							8,451,702
581.30 - Inter-Fund Group Transfers Out - Operating Expenses	2,414,000	6,911,600		3,291,500	523,700	78,300					13,219,100
590.10 - Proprietary Other Non-Operating Disbursements - Personnel Services							3,865,845				3,865,845
590.30 - Proprietary Other Non-Operating Disbursements - Operating Expenses							16,351,619				16,351,619
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses							2,276,137				2,276,137

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
591.60 - Proprietary Non-Operating Interest Expense - Capital Outlay							145,428				145,428
Grand Total	127,097,520	31,496,098	13,475,400	16,579,357	523,700	57,935,991	22,493,601	29,832,521			299,434,188

Data Element Worksheet Report for FYE: 2013, Boca Raton

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boca Raton Community Redevelopment Agency	Blended in Primary Report	$9,319,615	$8,594,797	$34,489,628
Special District - Boca Raton Housing Authority	Independently Reported	$10,627,855	$11,190,142	$189,343