Unit Information

Unit Type: City

Year: 2016

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

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/11/2017

Audit Received Date: 6/21/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $74,012,728

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/31/2017

Auditor Name: Marcum LLP

Address:
450 East Las Olas Blvd
Ninth Floor
Ft. Lauderdale, FL 33301

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?	☐	☐

Revenues Report for FYE 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	57,473,209	9,448,676	4,865,893	6,445,650							78,233,428
312410 - First Local Option Fuel Tax		2,153,824									2,153,824
312510 - Fire Insurance Premium Tax (Firefighters' Pension)							2,571,878				2,571,878
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement)							1,327,833				1,327,833
314100 - Utility Service Tax - Electricity	10,052,988	1,252,124		1,252,124							12,557,236
314300 - Utility Service Tax - Water	1,906,777	233,868		233,868							2,374,513
314400 - Utility Service Tax - Gas	305,889	38,075		38,075							382,039
314800 - Utility Service Tax - Propane	117,651	14,528		14,528							146,707
315000 - Communications Service Tax (Chapter 202)	4,863,061	828,699									5,691,760
316000 - Local Business Tax (Chapter 205)	1,655,840										1,655,840
322000 - Building Permits	11,932,171										11,932,171
323100 - Franchise Fee - Electricity	9,974,368										9,974,368
323400 - Franchise Fee - Gas	133,523										133,523
323500 - Franchise Fee - Cable Television	1,114,915										1,114,915
323700 - Franchise Fee - Solid Waste	1,313,527										1,313,527
324210 - Impact Fees - Residential - Physical Environment						10,877,337					10,877,337
324220 - Impact Fees - Commercial - Physical Environment						286,015					286,015
325100 - Special Assessments - Capital Improvement				1,494,850							1,494,850
325200 - Special Assessments - Charges for Public Services				16,347		22,167					38,514
329000 - Other Permits, Fees & Special Assessments	1,805,883										1,805,883
331200 - Federal Grant - Public Safety		40,730									40,730
331500 - Federal Grant - Economic Environment		507,696									507,696
331690 - Federal Grant - Other Human Services				229,733							229,733
334200 - State Grant - Public Safety		110,734									110,734
334390 - State Grant - Other Physical Environment				379,113							379,113
334690 - State Grant - Other Human Services		422,036									422,036
335120 - State Revenue Sharing - Proceeds	2,568,280										2,568,280
335140 - State Revenue Sharing - Mobile Home Licenses	1,516										1,516
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	133,877										133,877
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	6,897,895										6,897,895
335190 - State Revenue Sharing - Other General Government	171,792										171,792
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	106,476										106,476
335900 - State Revenue Sharing - Other	427,827	297,841									725,668
338000 - Shared Revenue From Other Local Units	5,024,642	14,116,595		1,866,412		234,004					21,241,653
341200 - Internal Service Fund Fees and Charges							24,490,373				24,490,373
341300 - Administrative Service Fees	1,298,079										1,298,079
341900 - Other General Government Charges and Fees		122,509									122,509
342100 - Service Charge - Law Enforcement Services	375,872										375,872
342200 - Service Charge - Fire Protection	7,050										7,050
342600 - Service Charge - Ambulance Fees	3,079,238										3,079,238
342900 - Service Charge - Other Public Safety Charges and Fees	7,284,853										7,284,853
343300 - Service Charge - Water Utility						31,926,940					31,926,940
343400 - Service Charge - Garbage/Solid Waste	30,091					7,628,937					7,659,028
343500 - Service Charge - Sewer/Wastewater Utility						21,643,218					21,643,218

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343600 - Service Charge - Water/Sewer Combination Utility						564,517					564,517
343800 - Service Charge - Cemetery					126,926	135,502					262,428
343900 - Service Charge - Other Physical Environment Charges	188,044					2,378,924					2,566,968
344300 - Service Charge - Mass Transit	48,746										48,746
344500 - Service Charge - Parking Facilities	494,128	712,381									1,206,509
347100 - Service Charge - Libraries	151,658										151,658
347200 - Service Charge - Parks and Recreation	1,549,472	2,543,992				2,196,913					6,290,377
347300 - Service Charge - Cultural Services						192,144					192,144
347900 - Service Charge - Other Culture/Recreation Charges	1,352,921										1,352,921
349000 - Other Charges for Services	8,012,527										8,012,527
351100 - Judgments and Fines - As Decided by County Court Criminal	198,991										198,991
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		122,944									122,944
351500 - Judgments and Fines - As Decided by Traffic Court	498,089										498,089
352000 - Fines - Library	78,530										78,530
354000 - Fines - Local Ordinance Violation	780,356										780,356
356000 - State Fines and Forfeits	2,262										2,262
361100 - Interest	255,888	80,715	8,961	137,416	11,903	434,597	201,965	6,776,755			7,908,200
361200 - Dividends								6,449,905			6,449,905
361300 - Net Increase (Decrease) in Fair Value of Investments	1,140	380	68	724	75	2,828	1,452	34,981,240			34,987,907
361400 - Gain (Loss) on Sale of Investments	142,869	44,273	40	77,270	6,374	237,486	111,058				619,370
362000 - Rents and Royalties		1,767,671				2,200					1,769,871
364000 - Disposition of Fixed Assets	380,596					171,966	132,471				685,033
366000 - Contributions and Donations from Private Sources	33,925	128,885		4,798,949							4,961,759
368000 - Pension Fund Contributions								25,495,625			25,495,625
369900 - Other Miscellaneous Revenues	201,416	91,189				100,869	943,847	1,343			1,338,664
381000 - Inter-Fund Group Transfers In	393,096	1,500,000	8,031,700				6,593,900	108,675			16,627,371
389400 - Proprietary - Other Grants and Donations						531,670					531,670
393000 - Special Items(Gain)							6,055,100				6,055,100
Grand Total	144,821,944	36,580,365	12,906,662	16,985,059	145,278	79,568,234	42,429,877	73,813,543			407,250,962

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	137,987										137,987
511.30 - Legislative - Operating Expenses	38,163										38,163
512.10 - Executive - Personnel Services	2,365,556	133,409									2,498,965
512.30 - Executive - Operating Expenses	883,431	34,980		4,193							922,604
513.10 - Financial and Administrative - Personnel Services	4,182,347					1,078,489					5,260,836
513.30 - Financial and Administrative - Operating Expenses	570,799					30,175					600,974
514.10 - Legal Counsel - Personnel Services	1,254,092										1,254,092
514.30 - Legal Counsel - Operating Expenses	49,978										49,978
515.10 - Comprehensive Planning - Personnel Services	1,009,430										1,009,430
515.30 - Comprehensive Planning - Operating Expenses	122,964										122,964

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
518.30 - Pension Benefits - Operating Expenses								36,770,561			36,770,561
519.10 - Other General Government - Personnel Services	1,232,284										1,232,284
519.30 - Other General Government - Operating Expenses	5,805,509	1,455,413		315,182							7,576,104
519.70 - Other General Government - Debt Service			12,788,440			1,006,361					13,794,801
519.80 - Other General Government - Grants and Aids	1,166,700	339,433									1,506,133
521.10 - Law Enforcement - Personnel Services	34,441,582										34,441,582
521.30 - Law Enforcement - Operating Expenses	5,762,065	220,605		607,203			1,327,833				7,917,706
521.60 - Law Enforcement - Capital Outlay				1,968,976							1,968,976
522.10 - Fire Control - Personnel Services	36,713,184										36,713,184
522.30 - Fire Control - Operating Expenses	7,062,649			890,215			2,571,877				10,524,741
522.60 - Fire Control - Capital Outlay	15,700			122,250							137,950
524.10 - Protective Inspections - Personnel Services	454,555										454,555
524.30 - Protective Inspections - Operating Expenses	59,221										59,221
529.10 - Other Public Safety - Personnel Services	5,223,758										5,223,758
529.30 - Other Public Safety - Operating Expenses	900,257										900,257
533.10 - Water Utility Services - Personnel Services						4,347,242					4,347,242
533.30 - Water Utility Services - Operating Expenses						8,668,416					8,668,416
533.90 - Water Utility Services - Other Uses						2,593,372					2,593,372
534.10 - Garbage/Solid Waste - Personnel Services						2,647,094					2,647,094
534.30 - Garbage/Solid Waste - Operating Expenses						3,323,740					3,323,740
534.90 - Garbage/Solid Waste - Other Uses						845,258					845,258
535.10 - Sewer/Wastewater Services - Personnel Services						2,770,193					2,770,193
535.30 - Sewer/Wastewater Services - Operating Expenses						3,623,050					3,623,050
535.90 - Sewer/Wastewater Services - Other Uses						3,490,626					3,490,626
536.10 - Water/Sewer Services - Personnel Services						2,262,267					2,262,267
536.30 - Water/Sewer Services - Operating Expenses						2,274,698					2,274,698
536.90 - Water/Sewer Services - Other Uses						3,375,018					3,375,018
537.30 - Conservation/Resource Management - Operating Expenses				3,469,105							3,469,105
539.10 - Other Physical Environment - Personnel Services	303,421					2,514,660					2,818,081
539.30 - Other Physical Environment - Operating Expenses	152,977					9,474,890					9,627,867
539.90 - Other Physical Environment - Other Uses						3,829,588					3,829,588
541.10 - Road/Street Facilities - Personnel Services	3,261,763										3,261,763
541.30 - Road/Street Facilities - Operating Expenses	2,559,511	1,312,550		1,539,550							5,411,611
541.60 - Road/Street Facilities - Capital Outlay		486,974		1,942,018							2,428,992
544.30 - Mass Transit - Operating Expenses		110,734									110,734
552.10 - Industry Development - Personnel Services		1,111,775									1,111,775
552.30 - Industry Development - Operating Expenses		3,575,857									3,575,857
554.10 - Housing and Urban Development - Personnel Services		472,755									472,755
554.30 - Housing and Urban Development - Operating Expenses		230,323									230,323
571.10 - Libraries - Personnel Services	2,917,715										2,917,715
571.30 - Libraries - Operating Expenses	1,485,268										1,485,268
572.10 - Parks/Recreation - Personnel Services	8,523,389	13,049,749				2,030,020					23,603,158
572.30 - Parks/Recreation - Operating Expenses	4,802,999	7,250,307				720,296					12,773,602
572.60 - Parks/Recreation - Capital Outlay	101,482	827,752									929,234
572.90 - Parks/Recreation - Other Uses						80,969					80,969
574.30 - Special Events - Operating Expenses	308,129										308,129
579.30 - Other Culture/Recreation - Operating Expenses		7,498		50,115							57,613
579.60 - Other Culture/Recreation - Capital Outlay				503,565							503,565

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
581.30 - Interfund Transfers Out - Operating Expenses	3,595,000	7,078,800		5,326,496		518,400		108,675			16,627,371
590.10 - Other Non-Operating Disbursements - Personnel Services							5,594,518				5,594,518
590.30 - Other Non-Operating Disbursements - Operating Expenses							21,845,279				21,845,279
Grand Total	137,463,865	37,698,914	12,788,440	16,738,868		61,504,822	31,339,507	36,879,236			334,413,652

Data Element Worksheet Report for FYE: 2016, Boca Raton

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boca Raton Community Redevelopment Agency	Blended in Primary Report	$11,088,632	$11,308,731	$18,607,867
Special District - Boca Raton Housing Authority	Independently Reported	$9,116,497	$9,024,833	$0