

### Unit Information

Unit Type: City

Year: 2017

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: 5/8/2018

Audit Received Date: 7/20/2018

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$58,600,575

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/29/2018

Auditor Name: Marcum LLP

Address:

525 Okeechobee Boulevard  
Suite 750  
West Palm Beach, FL 33401

### Certification

#### Chief Financial Officer

Name: Linda C. Davidson

Title: Financial Services Director

#### Chairman/Elected Official

Name: Scott Singer

Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	64,371,872	10,719,650	4,865,585	6,962,477							86,919,584
312410 - First Local Option Fuel Tax		2,312,034									2,312,034
312510 - Fire Insurance Premium Tax (Firefighters' Pension)							1,432,175				1,432,175
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement )							1,339,622				1,339,622
312600 - Discretionary Sales Surtaxes		4,311,563									4,311,563
314100 - Utility Service Tax - Electricity	10,303,717			1,287,970							11,591,687
314300 - Utility Service Tax - Water	2,026,934			249,863							2,276,797
314400 - Utility Service Tax - Gas	324,082			39,462							363,544
314800 - Utility Service Tax - Propane	125,854			15,731							141,585
315000 - Communications Service Tax (Chapter 202)	4,446,972										4,446,972
316000 - Local Business Tax (Chapter 205)	1,621,330										1,621,330
322000 - Building Permits	10,211,274										10,211,274
323100 - Franchise Fee - Electricity	10,062,218										10,062,218
323400 - Franchise Fee - Gas	228,481										228,481
323500 - Franchise Fee - Cable Television	1,151,858										1,151,858
323700 - Franchise Fee - Solid Waste	1,383,306										1,383,306
324210 - Impact Fees - Residential - Physical Environment						4,139,142					4,139,142
324220 - Impact Fees - Commercial - Physical Environment						302,667					302,667
325100 - Special Assessments - Capital Improvement				1,492,048							1,492,048
325200 - Special Assessments - Charges for Public Services				20,742		22,719					43,461
329000 - Other Permits, Fees & Special Assessments	1,776,033										1,776,033
331200 - Federal Grant - Public Safety		24,761									24,761
331500 - Federal Grant - Economic Environment		540,223									540,223
334200 - State Grant - Public Safety		145,812									145,812
334390 - State Grant - Other Physical Environment				1,704,081							1,704,081
334690 - State Grant - Other Human Services		561,204									561,204
335120 - State Revenue Sharing - Proceeds	2,702,919										2,702,919
335140 - State Revenue Sharing - Mobile Home Licenses	1,223										1,223
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	143,783										143,783
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	6,915,877										6,915,877
335190 - State Revenue Sharing - Other General Government	114,114										114,114
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	108,498										108,498
335900 - State Revenue Sharing - Other	531,178										531,178
338000 - Shared Revenue From Other Local Units	5,445,780	14,181,884		6,005,792		238,462					25,871,918
341200 - Internal Service Fund Fees and Charges							26,034,626				26,034,626
341300 - Administrative Service Fees	1,127,553										1,127,553
341900 - Other General Government Charges and Fees		310,640									310,640
342100 - Service Charge - Law Enforcement Services	304,919										304,919
342200 - Service Charge - Fire Protection	7,805										7,805
342600 - Service Charge - Ambulance Fees	2,976,073										2,976,073
342900 - Service Charge - Other Public Safety Charges and Fees	8,997,543										8,997,543
343300 - Service Charge - Water Utility						34,069,334					34,069,334
343400 - Service Charge - Garbage/Solid Waste	7,739					7,835,488					7,843,227
343500 - Service Charge - Sewer/Wastewater Utility						22,780,852					22,780,852

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						541,774					541,774
343700 - Service Charge - Conservation and Resource Management						26,758					26,758
343800 - Service Charge - Cemetery					274,110	139,125					413,235
343900 - Service Charge - Other Physical Environment Charges	201,176					2,447,122					2,648,298
344300 - Service Charge - Mass Transit	25,586										25,586
344500 - Service Charge - Parking Facilities	515,340	678,990									1,194,330
347100 - Service Charge - Libraries	124,430										124,430
347200 - Service Charge - Parks and Recreation	1,467,274	2,431,578				2,222,424					6,121,276
347900 - Service Charge - Other Culture/Recreation Charges	1,294,690										1,294,690
349000 - Other Charges for Services	8,565,637										8,565,637
351100 - Judgments and Fines - As Decided by County Court Criminal	163,786										163,786
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		337,535									337,535
351500 - Judgments and Fines - As Decided by Traffic Court	478,745										478,745
352000 - Fines - Library	78,940										78,940
354000 - Fines - Local Ordinance Violation	686,639										686,639
355000 - Federal Fines and Forfeits	447										447
356000 - State Fines and Forfeits	433										433
361100 - Interest	348,740	102,635	11,955	161,821	16,072	565,414	314,556	9,563,550			11,084,743
361200 - Dividends								6,470,393			6,470,393
361300 - Net Increase (Decrease) in Fair Value of Investments	-30,438	-9,924	-1,655	-15,815	-1,872	-51,477	-37,058	53,335,038			53,186,799
361400 - Gain (Loss) on Sale of Investments	78,087	16,088	1,695	20,672	2,641	100,364	51,588	-2,546,835			-2,275,700
362000 - Rents and Royalties		1,653,839				2,076					1,655,915
364000 - Disposition of Fixed Assets	419,538					495,632	137,338				1,052,508
366000 - Contributions and Donations from Private Sources	85,158			2,175,865							2,261,023
368000 - Pension Fund Contributions								21,486,812			21,486,812
369900 - Other Miscellaneous Revenues	272,275	242,482				91,275	765,232	2,617			1,373,881
381000 - Inter-Fund Group Transfers In	1,251,848	1,882,500	8,023,600	5,000,000			11,396,728	319,049			27,873,725
389400 - Proprietary - Other Grants and Donations						1,838,213					1,838,213
393000 - Special Items(Gain)							6,860,700				6,860,700
Grand Total	153,447,266	40,443,494	12,901,180	25,120,709	290,951	77,807,364	48,295,507	88,630,624			446,937,095

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	305,603										305,603
511.30 - Legislative - Operating Expenses	57,134										57,134
512.10 - Executive - Personnel Services	2,137,136	178,565									2,315,701
512.30 - Executive - Operating Expenses	1,093,431	54,153		3,387							1,150,971
513.10 - Financial and Administrative - Personnel Services	4,923,573					1,217,294					6,140,867
513.30 - Financial and Administrative - Operating Expenses	665,751					36,975					702,726
514.10 - Legal Counsel - Personnel Services	1,319,456										1,319,456
514.30 - Legal Counsel - Operating Expenses	51,409										51,409



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.10 - Comprehensive Planning - Personnel Services	1,085,833										1,085,833
515.30 - Comprehensive Planning - Operating Expenses	145,810										145,810
518.30 - Pension Benefits - Operating Expenses								36,220,626			36,220,626
519.10 - Other General Government - Personnel Services	2,093,549										2,093,549
519.30 - Other General Government - Operating Expenses	7,857,520	242,194		365,875							8,465,589
519.70 - Other General Government - Debt Service			12,776,875			824,697					13,601,572
519.80 - Other General Government - Grants and Aids	1,060,500	340,000									1,400,500
521.10 - Law Enforcement - Personnel Services	37,145,097										37,145,097
521.30 - Law Enforcement - Operating Expenses	6,550,968	257,635		547,095			1,339,622				8,695,320
521.60 - Law Enforcement - Capital Outlay	20,391			6,019,816							6,040,207
522.10 - Fire Control - Personnel Services	35,245,224										35,245,224
522.30 - Fire Control - Operating Expenses	7,387,689	108,181		1,551,623			1,440,603				10,488,096
522.60 - Fire Control - Capital Outlay				92,403							92,403
524.10 - Protective Inspections - Personnel Services	516,102										516,102
524.30 - Protective Inspections - Operating Expenses	60,546										60,546
529.10 - Other Public Safety - Personnel Services	5,376,708										5,376,708
529.30 - Other Public Safety - Operating Expenses	1,063,348										1,063,348
533.10 - Water Utility Services - Personnel Services						4,827,547					4,827,547
533.30 - Water Utility Services - Operating Expenses						7,641,155					7,641,155
533.90 - Water Utility Services - Other Uses						2,784,285					2,784,285
534.10 - Garbage/Solid Waste - Personnel Services						2,985,731					2,985,731
534.30 - Garbage/Solid Waste - Operating Expenses						3,238,456					3,238,456
534.90 - Garbage/Solid Waste - Other Uses						877,505					877,505
535.10 - Sewer/Wastewater Services - Personnel Services						3,128,694					3,128,694
535.30 - Sewer/Wastewater Services - Operating Expenses						4,051,793					4,051,793
535.90 - Sewer/Wastewater Services - Other Uses						3,690,182					3,690,182
536.10 - Water/Sewer Services - Personnel Services						2,312,099					2,312,099
536.30 - Water/Sewer Services - Operating Expenses						1,745,784					1,745,784
536.60 - Water/Sewer Services - Capital Outlay						1					1
536.90 - Water/Sewer Services - Other Uses						3,394,460					3,394,460
539.10 - Other Physical Environment - Personnel Services	292,863					3,163,581					3,456,444
539.30 - Other Physical Environment - Operating Expenses	200,296					10,368,502					10,568,798
539.90 - Other Physical Environment - Other Uses						3,858,534					3,858,534
541.10 - Road/Street Facilities - Personnel Services	3,252,156										3,252,156
541.30 - Road/Street Facilities - Operating Expenses	2,693,712	836,809		11,510,442							15,040,963
541.60 - Road/Street Facilities - Capital Outlay		318,612		1,883,035							2,201,647
544.30 - Mass Transit - Operating Expenses		145,812									145,812
552.10 - Industry Development - Personnel Services		1,195,863									1,195,863
552.30 - Industry Development - Operating Expenses		3,612,637									3,612,637
554.10 - Housing and Urban Development - Personnel Services		157,143									157,143
554.30 - Housing and Urban Development - Operating Expenses		474,806									474,806
554.60 - Housing and Urban Development - Capital Outlay		128,269									128,269
571.10 - Libraries - Personnel Services	3,009,262										3,009,262
571.30 - Libraries - Operating Expenses	1,624,391										1,624,391
572.10 - Parks/Recreation - Personnel Services	11,972,567	10,961,357				2,133,498					25,067,422
572.30 - Parks/Recreation - Operating Expenses	6,916,286	4,938,782				874,464					12,729,532
572.60 - Parks/Recreation - Capital Outlay	131,832	652,351									784,183
572.90 - Parks/Recreation - Other Uses						82,896					82,896
574.30 - Special Events - Operating Expenses	285,736										285,736



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
579.30 - Other Culture/Recreation - Operating Expenses				598,636							598,636
579.60 - Other Culture/Recreation - Capital Outlay				715,246							715,246
581.30 - Interfund Transfers Out - Operating Expenses	12,754,200	9,976,832		4,415,944		407,700		319,049			27,873,725
590.10 - Other Non-Operating Disbursements - Personnel Services							6,074,712				6,074,712
590.30 - Other Non-Operating Disbursements - Operating Expenses							25,286,671				25,286,671
Grand Total	159,296,079	34,580,001	12,776,875	27,703,502		63,645,833	34,141,608	36,539,675			368,683,573

Data Element Worksheet Report for FYE: 2017, Boca Raton

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boca Raton Community Redevelopment Agency	Blended in Primary Report	\$12,405,983	\$11,428,500	\$12,735,755

