

### Unit Information

Unit Type: City

Year: 2019

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. Alyssa Doerr

Title: Assistant Accounting Manager

Phone: (561) 367-7006

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

Address:

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

### AFR Details

#### Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 6/11/2020

Audit Received Date: 6/8/2020

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$62,901,999

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/29/2020

Auditor Name: Marcum LLP

Address:  
525 Okeechobee Blvd.  
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?

☐☐

Revenues Report for FYE 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	72,578,516	14,366,285	4,821,759	6,381,178							98,147,738
312410 - First Local Option Fuel Tax		2,264,830									2,264,830
312510 - Fire Insurance Premium Tax (Firefighters' Pension)							2,004,767				2,004,767
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement )							1,478,938				1,478,938
312600 - Discretionary Sales Surtaxes				6,766,870							6,766,870
314100 - Utility Service Tax - Electricity	12,045,417			1,329,974							13,375,391
314300 - Utility Service Tax - Water	2,285,828			258,553							2,544,381
314400 - Utility Service Tax - Gas	316,461			34,216							350,677
314800 - Utility Service Tax - Propane	169,225			18,790							188,015
315000 - Communications Service Tax (Chapter 202)	5,756,763										5,756,763
316000 - Local Business Tax (Chapter 205)	1,799,929										1,799,929
322000 - Building Permits	12,754,297										12,754,297
323100 - Franchise Fee - Electricity	10,204,392										10,204,392
323400 - Franchise Fee - Gas	190,674										190,674
323500 - Franchise Fee - Cable Television	1,521,884										1,521,884
323700 - Franchise Fee - Solid Waste	1,432,801										1,432,801
324210 - Impact Fees - Residential - Physical Environment						3,332,110					3,332,110
324220 - Impact Fees - Commercial - Physical Environment						1,312,826					1,312,826
325100 - Special Assessments - Capital Improvement				1,516,578							1,516,578
325200 - Special Assessments - Charges for Public Services				31,199		22,906					54,105
329000 - Other Permits, Fees & Special Assessments	1,878,714										1,878,714
331200 - Federal Grant - Public Safety		21,183									21,183
331390 - Federal Grant - Other Physical Environment											0
331500 - Federal Grant - Economic Environment		491,183									491,183
331690 - Federal Grant - Other Human Services											0
334200 - State Grant - Public Safety		172,663									172,663
334390 - State Grant - Other Physical Environment				1,445,296							1,445,296
334690 - State Grant - Other Human Services		124,010									124,010
335120 - State Revenue Sharing - Proceeds	2,945,602										2,945,602
335140 - State Revenue Sharing - Mobile Home Licenses	1,387										1,387
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	199,522										199,522
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	7,463,838										7,463,838
335190 - State Revenue Sharing - Other General Government	130,192										130,192
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	118,216										118,216
335900 - State Revenue Sharing - Other	560,357										560,357
337300 - Local Government Unit Grant - Physical Environment											0
338000 - Shared Revenue From Other Local Units	12,702,705	17,424,645		452,965		168,979					30,749,294
341200 - Internal Service Fund Fees and Charges							25,575,726				25,575,726
341300 - Administrative Service Fees	1,145,437										1,145,437
341900 - Other General Government Charges and Fees		950,190									950,190
342100 - Service Charge - Law Enforcement Services	326,633										326,633
342200 - Service Charge - Fire Protection	9,655										9,655
342600 - Service Charge - Ambulance Fees	3,138,034										3,138,034
342900 - Service Charge - Other Public Safety Charges and Fees	11,636,123										11,636,123

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343300 - Service Charge - Water Utility						34,435,247					34,435,247
343400 - Service Charge - Garbage/Solid Waste	3,155					8,037,996					8,041,151
343500 - Service Charge - Sewer/Wastewater Utility						24,170,559					24,170,559
343600 - Service Charge - Water/Sewer Combination Utility						556,105					556,105
343700 - Service Charge - Conservation and Resource Management											0
343800 - Service Charge - Cemetery					268,449	172,206					440,655
343900 - Service Charge - Other Physical Environment Charges	203,342					2,652,775					2,856,117
344300 - Service Charge - Mass Transit	30,984										30,984
344500 - Service Charge - Parking Facilities	583,089	608,815									1,191,904
347100 - Service Charge - Libraries	134,488										134,488
347200 - Service Charge - Parks and Recreation	1,557,613	2,737,125				2,308,388					6,603,126
347300 - Service Charge - Cultural Services											0
347900 - Service Charge - Other Culture/Recreation Charges	1,223,767										1,223,767
349000 - Other Charges for Services	8,840,866										8,840,866
351100 - Judgments and Fines - As Decided by County Court Criminal	126,219										126,219
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		9,574									9,574
351500 - Judgments and Fines - As Decided by Traffic Court	529,795										529,795
352000 - Fines - Library	69,752										69,752
354000 - Fines - Local Ordinance Violation	852,809										852,809
355000 - Federal Fines and Forfeits	97,129										97,129
356000 - State Fines and Forfeits	183										183
361100 - Interest	1,470,922	1,077,237	11,275	1,318,797	82,825	3,340,098	1,977,717	5,971,254			15,250,125
361200 - Dividends								7,429,800			7,429,800
361300 - Net Increase (Decrease) in Fair Value of Investments	271,509	128,638		185,322	19,019	754,910	428,365	14,324,241			16,112,004
361400 - Gain (Loss) on Sale of Investments	275,888	101,517	1,624	162,599	15,091	607,031	364,820				1,528,570
362000 - Rents and Royalties		1,806,562									1,806,562
364000 - Disposition of Fixed Assets	360,754	34,103				400,754	179,356				974,967
366000 - Contributions and Donations from Private Sources	50,272	6,514		1,786,918		1,333,914					3,177,618
368000 - Pension Fund Contributions								28,714,431			28,714,431
369900 - Other Miscellaneous Revenues	386,363	183,793				639,659	653,521	36,173			1,899,509
381000 - Inter-Fund Group Transfers In	6,254,079	1,550,000	5,331,445			593,100	7,535,900	454,958			21,719,482
384000 - Debt Proceeds				20,000,000							20,000,000
389400 - Proprietary - Other Grants and Donations						1,175,053					1,175,053
393000 - Special Items(Gain)							9,459,400				9,459,400
Grand Total	186,635,580	44,058,867	10,166,103	41,689,255	385,384	86,014,616	49,658,510	56,930,857			475,539,172

### Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	326,196										326,196
511.30 - Legislative - Operating Expenses	76,360	512									76,872
512.10 - Executive - Personnel Services	2,629,783	342,599									2,972,382



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.30 - Executive - Operating Expenses	1,232,494	103,127		4,590							1,340,211
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personnel Services	5,617,913					1,225,263					6,843,176
513.30 - Financial and Administrative - Operating Expenses	963,901					716,157					1,680,058
513.60 - Financial and Administrative - Capital Outlay				132,686							132,686
514.10 - Legal Counsel - Personnel Services	1,339,960										1,339,960
514.30 - Legal Counsel - Operating Expenses	56,966										56,966
515.10 - Comprehensive Planning - Personnel Services	1,296,465										1,296,465
515.30 - Comprehensive Planning - Operating Expenses	165,416										165,416
518.30 - Pension Benefits - Operating Expenses								48,291,798			48,291,798
519.10 - Other General Government - Personnel Services	2,772,608	1,368									2,773,976
519.30 - Other General Government - Operating Expenses	7,667,945	113,031									7,780,976
519.70 - Other General Government - Debt Service			14,528,948			486,188					15,015,136
519.80 - Other General Government - Grants and Aids	1,246,500	340,000									1,586,500
521.10 - Law Enforcement - Personnel Services	41,759,084	715,828									42,474,912
521.30 - Law Enforcement - Operating Expenses	7,962,564	118,947		362,204			1,478,938				9,922,653
521.60 - Law Enforcement - Capital Outlay				545,007							545,007
522.10 - Fire Control - Personnel Services	42,190,796										42,190,796
522.30 - Fire Control - Operating Expenses	8,175,769			425,861			2,004,766				10,606,396
522.60 - Fire Control - Capital Outlay	27,994										27,994
524.10 - Protective Inspections - Personnel Services	1,001,927										1,001,927
524.30 - Protective Inspections - Operating Expenses	112,521										112,521
529.10 - Other Public Safety - Personnel Services	6,193,584										6,193,584
529.30 - Other Public Safety - Operating Expenses	1,154,965										1,154,965
532.30 - Gas Utility Services - Operating Expenses											0
533.10 - Water Utility Services - Personnel Services						4,872,324					4,872,324
533.30 - Water Utility Services - Operating Expenses						7,098,231					7,098,231
533.60 - Water Utility Services - Capital Outlay											0
533.90 - Water Utility Services - Other Uses						3,721,841					3,721,841
534.10 - Garbage/Solid Waste - Personnel Services						3,049,106					3,049,106
534.30 - Garbage/Solid Waste - Operating Expenses						3,789,411					3,789,411
534.60 - Garbage/Solid Waste - Capital Outlay											0
534.90 - Garbage/Solid Waste - Other Uses						990,472					990,472
535.10 - Sewer/Wastewater Services - Personnel Services						3,522,717					3,522,717
535.30 - Sewer/Wastewater Services - Operating Expenses						4,267,344					4,267,344
535.60 - Sewer/Wastewater Services - Capital Outlay											0
535.90 - Sewer/Wastewater Services - Other Uses						3,909,196					3,909,196
536.10 - Water/Sewer Services - Personnel Services						2,618,899					2,618,899
536.30 - Water/Sewer Services - Operating Expenses						1,954,923					1,954,923
536.60 - Water/Sewer Services - Capital Outlay											0
536.90 - Water/Sewer Services - Other Uses						3,800,203					3,800,203
537.30 - Conservation/Resource Management - Operating Expenses				254,629							254,629
537.60 - Conservation/Resource Management - Capital Outlay											0
539.10 - Other Physical Environment - Personnel Services	268,253					3,372,194					3,640,447
539.30 - Other Physical Environment - Operating Expenses	196,294					11,756,707					11,953,001
539.60 - Other Physical Environment - Capital Outlay											0
539.90 - Other Physical Environment - Other Uses						4,372,915					4,372,915
541.10 - Road/Street Facilities - Personnel Services	3,533,486										3,533,486



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.30 - Road/Street Facilities - Operating Expenses	3,095,167	1,613,791		6,273,279							10,982,237
541.60 - Road/Street Facilities - Capital Outlay	30,660	657,149		6,810,060							7,497,869
541.70 - Road/Street Facilities - Debt Service				64,201							64,201
544.30 - Mass Transit - Operating Expenses		172,663									172,663
552.10 - Industry Development - Personnel Services		1,040,563									1,040,563
552.30 - Industry Development - Operating Expenses		10,547,238									10,547,238
552.60 - Industry Development - Capital Outlay		237,845									237,845
554.10 - Housing and Urban Development - Personnel Services		100,086									100,086
554.30 - Housing and Urban Development - Operating Expenses		569,953									569,953
554.60 - Housing and Urban Development - Capital Outlay		167,430									167,430
571.10 - Libraries - Personnel Services	3,201,872										3,201,872
571.30 - Libraries - Operating Expenses	1,829,608										1,829,608
572.10 - Parks/Recreation - Personnel Services	12,591,880	11,012,845				1,804,618					25,409,343
572.30 - Parks/Recreation - Operating Expenses	7,878,319	5,749,543				960,190					14,588,052
572.60 - Parks/Recreation - Capital Outlay	157,881	2,143,056									2,300,937
572.90 - Parks/Recreation - Other Uses						78,193					78,193
574.30 - Special Events - Operating Expenses	365,994										365,994
579.30 - Other Culture/Recreation - Operating Expenses		15,290		4,071							19,361
579.60 - Other Culture/Recreation - Capital Outlay											0
579.70 - Other Culture/Recreation - Debt Service											0
581.30 - Interfund Transfers Out - Operating Expenses	4,102,400	11,763,872		4,805,152	593,100			454,958			21,719,482
581.70 - Interfund Transfers Out - Debt Service											0
581.90 - Interfund Transfers Out - Other Uses											0
590.10 - Other Non-Operating Disbursements - Personnel Services							7,249,976				7,249,976
590.30 - Other Non-Operating Disbursements - Operating Expenses							30,814,334				30,814,334
590.60 - Other Non-Operating Disbursements - Capital Outlay											0
590.90 - Other Non-Operating Disbursements - Other Uses											0
591.60 - Non-Operating Interest Expense - Capital Outlay											0
769.90 - Other County Court-Traffic Costs - Other Uses							9,594				9,594
Grand Total	171,223,525	47,526,736	14,528,948	19,681,740	593,100	68,367,092	41,557,608	48,746,756			412,225,505

## Data Element Worksheet Report for FYE: 2019, Boca Raton

## Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boca Raton Community Redevelopment Agency	Blended in Primary Report	\$17,054,986	\$19,161,474	\$0



