

Unit Information

Unit Type: City

Year: 2014

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: 4/29/2015

Audit Received Date: 7/31/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$102,228,363

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/27/2015

Auditor Name: Marcum LLP

Address:
450 E LAS OLAS BLVD
NINTH FLOOR
FT LAUDERDAIL, 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 Statutes?

☐☐

Revenues Report for FYE 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	51,398,166	7,729,850	4,995,808	4,544,226							68,668,050
312410 - First Local Option Fuel Tax		1,998,958									1,998,958
312510 - Fire Insurance Premium Tax (Firefighters' Pension)							1,678,868				1,678,868
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement)							1,189,285				1,189,285
314100 - Utility Service Tax - Electricity	9,940,739	2,405,133		1,227,944							13,573,816
314300 - Utility Service Tax - Water	1,785,409			222,587							2,007,996
314400 - Utility Service Tax - Gas	291,599			36,579							328,178
314800 - Utility Service Tax - Propane	128,646			15,887							144,533
315000 - Communications Service Tax (Chapter 202)	5,384,162										5,384,162
316000 - Local Business Tax (Chapter 205)	1,574,299										1,574,299
322000 - Building Permits	10,757,513										10,757,513
323100 - Franchise Fee - Electricity	10,361,852										10,361,852
323400 - Franchise Fee - Gas	164,596										164,596
323500 - Franchise Fee - Cable Television	1,210,465										1,210,465
323700 - Franchise Fee - Solid Waste	1,130,136										1,130,136
324210 - Impact Fees - Residential - Physical Environment						436,024					436,024
324220 - Impact Fees - Commercial - Physical Environment						217,819					217,819
325100 - Special Assessments - Capital Improvement				1,462,858							1,462,858
325200 - Special Assessments - Charges for Public Services				20,789		14,848					35,637
329000 - Other Permits, Fees & Special Assessments	1,258,484										1,258,484
331390 - Federal Grant - Other Physical Environment				2,252,898							2,252,898
331500 - Federal Grant - Economic Environment		343,454									343,454
334200 - State Grant - Public Safety		130,971									130,971
334390 - State Grant - Other Physical Environment				790,000							790,000
335120 - State Revenue Sharing - Proceeds	2,289,753										2,289,753
335140 - State Revenue Sharing - Mobile Home Licenses	1,476										1,476
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	126,100										126,100
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	6,287,424										6,287,424
335190 - State Revenue Sharing - Other General Government	95,538										95,538
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	107,383										107,383
335900 - State Revenue Sharing - Other	341,187										341,187
337300 - Local Government Unit Grant - Physical Environment	71,849										71,849
338000 - Shared Revenue From Other Local Units	3,183,583	12,532,660		786,717		250,000					16,752,960
341200 - Internal Service Fund Fees and Charges	1,267,415						22,658,403				23,925,818
341900 - Other General Government Charges and Fees		49,623									49,623
342100 - Service Charge - Law Enforcement Services	272,964										272,964
342200 - Service Charge - Fire Protection	10,352										10,352
342600 - Service Charge - Ambulance Fees	2,846,047										2,846,047
342900 - Service Charge - Other Public Safety Charges and Fees	7,269,569										7,269,569
343300 - Service Charge - Water Utility						29,877,366					29,877,366
343400 - Service Charge - Garbage/Solid Waste	7,249					7,486,965					7,494,214
343500 - Service Charge - Sewer/Wastewater Utility						18,659,895					18,659,895
343600 - Service Charge - Water/Sewer Combination Utility						2,268,958					2,268,958

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343700 - Service Charge - Conservation and Resource Management						2,291,752					2,291,752
343800 - Service Charge - Cemetery					129,964	244,139					374,103
343900 - Service Charge - Other Physical Environment Charges	135,530										135,530
344500 - Service Charge - Parking Facilities	438,026	737,550									1,175,576
347100 - Service Charge - Libraries	280,497										280,497
347200 - Service Charge - Parks and Recreation	2,564,514	1,033,670				2,344,210					5,942,394
347900 - Service Charge - Other Culture/Recreation Charges		1,473,536									1,473,536
349000 - Other Charges for Services	7,999,500										7,999,500
351500 - Judgments and Fines - As Decided by Traffic Court	907,487	185,707									1,093,194
352000 - Fines - Library	78,077										78,077
354000 - Fines - Local Ordinance Violation	713,710										713,710
355000 - Federal Fines and Forfeits	525,469										525,469
361100 - Interest	514,552	155,875	22,331	269,302	37,169	901,349	344,950	50,688,433			52,933,961
362000 - Rents and Royalties		1,489,383									1,489,383
364000 - Disposition of Fixed Assets	153,653					11,350	48,715				213,718
366000 - Contributions and Donations from Private Sources	857	194,530		529,773		198,285					923,445
368000 - Pension Fund Contributions								27,449,413			27,449,413
369900 - Other Miscellaneous Revenues	481,234	9,422		51,756		110,838	167,610				820,860
381000 - Inter-Fund Group Transfers In	21,000	8,602,328	8,669,500			510,600	17,735,900				35,539,328
385000 - Proceeds from Refunding Bonds			12,560,000								12,560,000
Grand Total	134,378,061	39,072,650	26,247,639	12,211,316	167,133	65,824,398	43,823,731	78,137,846			399,862,774

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	139,834										139,834
511.30 - Legislative - Operating Expenses	20,191										20,191
512.10 - Executive - Personnel Services	1,983,030										1,983,030
512.30 - Executive - Operating Expenses	1,062,144			2,535							1,064,679
512.60 - Executive - Capital Outlay				107,759							107,759
513.10 - Financial and Administrative - Personnel Services	3,524,367										3,524,367
513.30 - Financial and Administrative - Operating Expenses	579,942										579,942
514.10 - Legal Counsel - Personnel Services	1,088,308										1,088,308
514.30 - Legal Counsel - Operating Expenses	49,825										49,825
515.10 - Comprehensive Planning - Personnel Services	831,885										831,885
515.30 - Comprehensive Planning - Operating Expenses	69,271										69,271
518.30 - Pension Benefits - Operating Expenses								31,328,811			31,328,811
519.10 - Other General Government - Personnel Services	4,168,892										4,168,892
519.30 - Other General Government - Operating Expenses	3,622,804	127,875		200,873							3,951,552
519.60 - Other General Government - Capital Outlay	15,133										15,133
519.70 - Other General Government - Debt Service			25,987,174			1,507,809					27,494,983
519.80 - Other General Government - Grants and Aids	1,020,833										1,020,833
521.10 - Law Enforcement - Personnel Services	34,203,679										34,203,679

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	5,702,647	511,471					1,189,285				7,403,403
521.60 - Law Enforcement - Capital Outlay		35,497		750,899							786,396
522.10 - Fire Control - Personnel Services	35,212,127										35,212,127
522.30 - Fire Control - Operating Expenses	6,040,698						1,678,868				7,719,566
522.60 - Fire Control - Capital Outlay	80,617			362,317							442,934
533.10 - Water Utility Services - Personnel Services						5,299,010					5,299,010
533.30 - Water Utility Services - Operating Expenses						7,225,647					7,225,647
533.90 - Water Utility Services - Other Uses						1,366,318					1,366,318
534.10 - Garbage/Solid Waste - Personnel Services						2,483,916					2,483,916
534.30 - Garbage/Solid Waste - Operating Expenses						3,625,110					3,625,110
534.90 - Garbage/Solid Waste - Other Uses						649,220					649,220
535.10 - Sewer/Wastewater Services - Personnel Services						2,644,991					2,644,991
535.30 - Sewer/Wastewater Services - Operating Expenses						3,645,598					3,645,598
535.90 - Sewer/Wastewater Services - Other Uses						3,033,125					3,033,125
536.10 - Water/Sewer Services - Personnel Services						1,308,323					1,308,323
536.30 - Water/Sewer Services - Operating Expenses						3,156,841					3,156,841
536.90 - Water/Sewer Services - Other Uses						2,898,318					2,898,318
537.60 - Conservation/Resource Management - Capital Outlay				2,022,314							2,022,314
539.10 - Other Physical Environment - Personnel Services	2,066,391					1,104,223					3,170,614
539.30 - Other Physical Environment - Operating Expenses	1,946,992					11,362,713					13,309,705
539.60 - Other Physical Environment - Capital Outlay	24,934										24,934
539.90 - Other Physical Environment - Other Uses						3,890,658					3,890,658
541.10 - Road/Street Facilities - Personnel Services	2,635,103										2,635,103
541.30 - Road/Street Facilities - Operating Expenses	2,218,619										2,218,619
541.60 - Road/Street Facilities - Capital Outlay	39,907	1,460,772		1,219,549							2,720,228
544.60 - Mass Transit - Capital Outlay											0
552.10 - Industry Development - Personnel Services		397,174									397,174
552.30 - Industry Development - Operating Expenses		1,806,578									1,806,578
552.60 - Industry Development - Capital Outlay		330,820									330,820
554.10 - Housing and Urban Development - Personnel Services		132,417									132,417
554.30 - Housing and Urban Development - Operating Expenses		358,440									358,440
571.10 - Libraries - Personnel Services	2,410,131										2,410,131
571.30 - Libraries - Operating Expenses	1,488,080										1,488,080
572.10 - Parks/Recreation - Personnel Services	7,314,474	11,350,552				1,659,798					20,324,824
572.30 - Parks/Recreation - Operating Expenses	4,327,799	6,855,867				1,005,697					12,189,363
572.60 - Parks/Recreation - Capital Outlay	50,296	783,762									834,058
572.90 - Parks/Recreation - Other Uses						121,768					121,768
579.30 - Other Culture/Recreation - Operating Expenses		6,838		4,755							11,593
579.60 - Other Culture/Recreation - Capital Outlay				789,606							789,606
581.30 - Interfund Transfers Out - Operating Expenses	23,757,300	6,728,300		4,429,428	510,600	113,700					35,539,328
590.10 - Other Non-Operating Disbursements - Personnel Services							4,128,601				4,128,601
590.30 - Other Non-Operating Disbursements - Operating Expenses							16,149,642				16,149,642
590.90 - Other Non-Operating Disbursements - Other Uses							2,447,503				2,447,503
Grand Total	147,696,253	30,886,363	25,987,174	9,890,035	510,600	58,102,783	25,593,899	31,328,811			329,995,918

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boca Raton Community Redevelopment Agency	Blended in Primary Report	\$9,047,369	\$9,037,531	\$29,554,640
Special District - Boca Raton Housing Authority	Independently Reported	\$9,991,048	\$9,429,702	\$0