

Unit Information

Unit Type: City

Year: 2015

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: 5/12/2016

Audit Received Date: 9/19/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$88,791,520

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/30/2016

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 Statutes?

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Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	53,737,675	8,183,269	5,101,834	5,398,893							72,421,671
312410 - First Local Option Fuel Tax		2,119,634									2,119,634
312510 - Fire Insurance Premium Tax (Firefighters' Pension)							1,972,805				1,972,805
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement)							1,225,320				1,225,320
314100 - Utility Service Tax - Electricity	9,927,181	2,431,689		1,251,107							13,609,977
314300 - Utility Service Tax - Water	1,893,965			235,930							2,129,895
314400 - Utility Service Tax - Gas	300,823			37,447							338,270
314800 - Utility Service Tax - Propane	109,017			13,545							122,562
315000 - Communications Service Tax (Chapter 202)	5,120,367										5,120,367
316000 - Local Business Tax (Chapter 205)	1,631,200										1,631,200
322000 - Building Permits	14,600,897										14,600,897
323100 - Franchise Fee - Electricity	10,385,030										10,385,030
323400 - Franchise Fee - Gas	173,692										173,692
323500 - Franchise Fee - Cable Television	1,194,276										1,194,276
323700 - Franchise Fee - Solid Waste	1,139,245										1,139,245
324210 - Impact Fees - Residential - Physical Environment						6,648,877					6,648,877
324220 - Impact Fees - Commercial - Physical Environment						4,068,674					4,068,674
325100 - Special Assessments - Capital Improvement				1,482,891							1,482,891
325200 - Special Assessments - Charges for Public Services				22,743		14,509					37,252
329000 - Other Permits, Fees & Special Assessments	1,826,275										1,826,275
331500 - Federal Grant - Economic Environment		488,995									488,995
334200 - State Grant - Public Safety		550,122									550,122
334390 - State Grant - Other Physical Environment				320,312							320,312
335120 - State Revenue Sharing - Proceeds	2,480,219										2,480,219
335140 - State Revenue Sharing - Mobile Home Licenses	3,216										3,216
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	141,430										141,430
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	6,687,160										6,687,160
335190 - State Revenue Sharing - Other General Government	22,718										22,718
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	107,111										107,111
335900 - State Revenue Sharing - Other	364,766										364,766
338000 - Shared Revenue From Other Local Units	3,822,442	12,537,299		952,284							17,312,025
341200 - Internal Service Fund Fees and Charges	1,430,845						24,960,041				26,390,886
341900 - Other General Government Charges and Fees		1,545,541									1,545,541
342100 - Service Charge - Law Enforcement Services	310,244										310,244
342200 - Service Charge - Fire Protection	11,850										11,850
342600 - Service Charge - Ambulance Fees	3,111,846										3,111,846
342900 - Service Charge - Other Public Safety Charges and Fees	7,250,194										7,250,194
343300 - Service Charge - Water Utility						32,201,278					32,201,278
343400 - Service Charge - Garbage/Solid Waste	1,955					7,501,602					7,503,557
343500 - Service Charge - Sewer/Wastewater Utility						19,336,077					19,336,077
343600 - Service Charge - Water/Sewer Combination Utility						2,683,670					2,683,670
343700 - Service Charge - Conservation and Resource Management						2,352,983					2,352,983
343800 - Service Charge - Cemetery					209,279	154,910					364,189

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343900 - Service Charge - Other Physical Environment Charges	134,903										134,903
344500 - Service Charge - Parking Facilities	489,712	739,911									1,229,623
347100 - Service Charge - Libraries	277,668										277,668
347200 - Service Charge - Parks and Recreation	2,651,126	1,061,993				2,413,729					6,126,848
347900 - Service Charge - Other Culture/Recreation Charges		1,396,540									1,396,540
349000 - Other Charges for Services	8,007,500										8,007,500
351500 - Judgments and Fines - As Decided by Traffic Court	811,413	679,186									1,490,599
352000 - Fines - Library	82,867										82,867
354000 - Fines - Local Ordinance Violation	661,462										661,462
355000 - Federal Fines and Forfeits	51,557										51,557
361100 - Interest	371,270	179,131	25,566	268,912	28,096	818,596	405,505	11,292,660			13,389,736
361300 - Net Increase (Decrease) in Fair Value of Investments						13,312		-8,834,615			-8,821,303
361400 - Gain (Loss) on Sale of Investments						14,784		-2,329,550			-2,314,766
362000 - Rents and Royalties		1,561,772									1,561,772
364000 - Disposition of Fixed Assets	149,945					130,999	52,004				332,948
366000 - Contributions and Donations from Private Sources	13,991	313,045		4,329,023		1,453,879					6,109,938
368000 - Pension Fund Contributions								24,178,259			24,178,259
369900 - Other Miscellaneous Revenues	186,944	6,805				95,743	340,879				630,371
381000 - Inter-Fund Group Transfers In	21,000	1,600,000	7,996,600			521,500	3,790,600	54,539			13,984,239
Grand Total	141,696,997	35,394,932	13,124,000	14,313,087	237,375	80,425,122	32,747,154	24,361,293			342,299,960

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	124,705										124,705
511.30 - Legislative - Operating Expenses	36,258										36,258
512.10 - Executive - Personnel Services	2,059,674	16,300									2,075,974
512.30 - Executive - Operating Expenses	868,613										868,613
512.60 - Executive - Capital Outlay	-19,095										-19,095
513.10 - Financial and Administrative - Personnel Services	4,129,286					988,635					5,117,921
513.30 - Financial and Administrative - Operating Expenses	618,632	8,616				6,895					634,143
514.10 - Legal Counsel - Personnel Services	1,157,105										1,157,105
514.30 - Legal Counsel - Operating Expenses	42,676										42,676
515.10 - Comprehensive Planning - Personnel Services	819,433										819,433
515.30 - Comprehensive Planning - Operating Expenses	108,140										108,140
518.30 - Pension Benefits - Operating Expenses								29,596,889			29,596,889
519.10 - Other General Government - Personnel Services	37,257										37,257
519.30 - Other General Government - Operating Expenses	3,141,989	321,189		241,208							3,704,386
519.70 - Other General Government - Debt Service			12,803,955			1,315,317					14,119,272
519.80 - Other General Government - Grants and Aids	1,085,700	332,395									1,418,095
521.10 - Law Enforcement - Personnel Services	33,188,673										33,188,673
521.30 - Law Enforcement - Operating Expenses	5,420,593	255,140		786,250			1,225,320				7,687,303
521.60 - Law Enforcement - Capital Outlay	12,000	13,109		54,567							79,676
522.10 - Fire Control - Personnel Services	34,257,813										34,257,813

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
522.30 - Fire Control - Operating Expenses	6,435,494			46,478			1,972,805				8,454,777
522.60 - Fire Control - Capital Outlay	11,390										11,390
529.10 - Other Public Safety - Personnel Services	4,444,409										4,444,409
529.30 - Other Public Safety - Operating Expenses	786,897										786,897
532.30 - Gas Utility Services - Operating Expenses						16,541					16,541
533.10 - Water Utility Services - Personnel Services						4,221,791					4,221,791
533.30 - Water Utility Services - Operating Expenses						8,025,131					8,025,131
533.90 - Water Utility Services - Other Uses						2,355,585					2,355,585
534.10 - Garbage/Solid Waste - Personnel Services						2,406,423					2,406,423
534.30 - Garbage/Solid Waste - Operating Expenses						3,132,148					3,132,148
534.90 - Garbage/Solid Waste - Other Uses						644,691					644,691
535.10 - Sewer/Wastewater Services - Personnel Services						2,686,021					2,686,021
535.30 - Sewer/Wastewater Services - Operating Expenses						3,519,903					3,519,903
535.90 - Sewer/Wastewater Services - Other Uses						3,386,917					3,386,917
536.10 - Water/Sewer Services - Personnel Services						1,914,011					1,914,011
536.30 - Water/Sewer Services - Operating Expenses						1,748,665					1,748,665
536.60 - Water/Sewer Services - Capital Outlay						2					2
536.90 - Water/Sewer Services - Other Uses						5,010,647					5,010,647
537.30 - Conservation/Resource Management - Operating Expenses				540,047							540,047
539.10 - Other Physical Environment - Personnel Services	2,191,634					2,671,878					4,863,512
539.30 - Other Physical Environment - Operating Expenses	2,029,030					9,679,110					11,708,140
539.90 - Other Physical Environment - Other Uses						3,930,656					3,930,656
541.10 - Road/Street Facilities - Personnel Services	2,783,735										2,783,735
541.30 - Road/Street Facilities - Operating Expenses	2,180,847	1,089,887		858,642							4,129,376
541.60 - Road/Street Facilities - Capital Outlay		54,332									54,332
544.30 - Mass Transit - Operating Expenses		83,051									83,051
552.10 - Industry Development - Personnel Services		426,426									426,426
552.30 - Industry Development - Operating Expenses		2,288,895									2,288,895
554.10 - Housing and Urban Development - Personnel Services		345,937									345,937
554.30 - Housing and Urban Development - Operating Expenses		200,548									200,548
571.10 - Libraries - Personnel Services	2,653,589										2,653,589
571.30 - Libraries - Operating Expenses	1,343,183										1,343,183
572.10 - Parks/Recreation - Personnel Services	7,941,216	11,682,237				1,629,279					21,252,732
572.30 - Parks/Recreation - Operating Expenses	4,947,581	6,934,255				988,727					12,870,563
572.60 - Parks/Recreation - Capital Outlay	63,341	269,067									332,408
572.90 - Parks/Recreation - Other Uses						107,979					107,979
579.30 - Other Culture/Recreation - Operating Expenses		7,400		247,550							254,950
579.60 - Other Culture/Recreation - Capital Outlay				469,445							469,445
581.30 - Interfund Transfers Out - Operating Expenses	3,086,300	6,771,200		3,364,700	521,500	183,500	2,500	54,539			13,984,239
590.10 - Other Non-Operating Disbursements - Personnel Services							4,503,010				4,503,010
590.30 - Other Non-Operating Disbursements - Operating Expenses							18,208,560				18,208,560
590.90 - Other Non-Operating Disbursements - Other Uses							2,288,558				2,288,558
Grand Total	127,988,098	31,099,984	12,803,955	6,608,887	521,500	60,570,452	28,200,753	29,651,428			297,445,057

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boca Raton Community Redevelopment Agency	Blended in Primary Report	\$11,078,545	\$9,371,321	\$24,197,702
Special District - Boca Raton Housing Authority	Independently Reported	\$9,159,489	\$9,363,107	\$0