

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?

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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 |

