

Unit Information

Unit Type: City

Year: 2018

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

Original AFR

AFR Status: Certified

AFR Received Date: 5/9/2019

Audit Received Date: 5/21/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$60,028,850

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/25/2019

Auditor Name: Marcum LLP

Address:
525 Okeechobee Blvd
Ste 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 2018

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 66,401,403 | 13,489,146 | 4,865,417 | 7,486,242 | | | | | | | 92,242,208 |
| 312410 - First Local Option Fuel Tax | | 2,244,500 | | | | | | | | | 2,244,500 |
| 312510 - Fire Insurance Premium Tax (Firefighters' Pension) | | | | | | | 1,928,872 | | | | 1,928,872 |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement) | | | | | | | 1,384,147 | | | | 1,384,147 |
| 312600 - Discretionary Sales Surtaxes | | | | 6,471,239 | | | | | | | 6,471,239 |
| 314100 - Utility Service Tax - Electricity | 11,832,043 | | | 1,319,265 | | | | | | | 13,151,308 |
| 314300 - Utility Service Tax - Water | 2,195,867 | | | 243,166 | | | | | | | 2,439,033 |
| 314400 - Utility Service Tax - Gas | 356,753 | | | 37,101 | | | | | | | 393,854 |
| 314800 - Utility Service Tax - Propane | 169,627 | | | 18,594 | | | | | | | 188,221 |
| 315000 - Communications Service Tax (Chapter 202) | 5,697,472 | | | | | | | | | | 5,697,472 |
| 316000 - Local Business Tax (Chapter 205) | 1,644,694 | | | | | | | | | | 1,644,694 |
| 322000 - Building Permits | 9,917,170 | | | | | | | | | | 9,917,170 |
| 323100 - Franchise Fee - Electricity | 10,214,332 | | | | | | | | | | 10,214,332 |
| 323400 - Franchise Fee - Gas | 228,482 | | | | | | | | | | 228,482 |
| 323500 - Franchise Fee - Cable Television | 1,355,880 | | | | | | | | | | 1,355,880 |
| 323700 - Franchise Fee - Solid Waste | 1,415,930 | | | | | | | | | | 1,415,930 |
| 324210 - Impact Fees - Residential - Physical Environment | | | | | | 688,791 | | | | | 688,791 |
| 324220 - Impact Fees - Commercial - Physical Environment | | | | | | 113,272 | | | | | 113,272 |
| 325100 - Special Assessments - Capital Improvement | | | | 1,496,211 | | | | | | | 1,496,211 |
| 325200 - Special Assessments - Charges for Public Services | | | | 23,765 | | 23,034 | | | | | 46,799 |
| 329000 - Other Permits, Fees & Special Assessments | 1,326,957 | | | | | | | | | | 1,326,957 |
| 331200 - Federal Grant - Public Safety | | 27,493 | | | | | | | | | 27,493 |
| 331500 - Federal Grant - Economic Environment | | 230,017 | | | | | | | | | 230,017 |
| 334200 - State Grant - Public Safety | | 168,900 | | | | | | | | | 168,900 |
| 334390 - State Grant - Other Physical Environment | | | | 1,788,836 | | | | | | | 1,788,836 |
| 334690 - State Grant - Other Human Services | | 376,749 | | | | | | | | | 376,749 |
| 335120 - State Revenue Sharing - Proceeds | 2,801,616 | | | | | | | | | | 2,801,616 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 1,134 | | | | | | | | | | 1,134 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 142,419 | | | | | | | | | | 142,419 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 7,177,413 | | | | | | | | | | 7,177,413 |
| 335190 - State Revenue Sharing - Other General Government | 98,917 | | | | | | | | | | 98,917 |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | 115,554 | | | | | | | | | | 115,554 |
| 335900 - State Revenue Sharing - Other | 536,856 | | | | | | | | | | 536,856 |
| 338000 - Shared Revenue From Other Local Units | 5,356,875 | 15,733,289 | | 571,704 | | 234,693 | | | | | 21,896,561 |
| 341200 - Internal Service Fund Fees and Charges | 1 | | | | | | 25,300,386 | | | | 25,300,387 |
| 341300 - Administrative Service Fees | 1,228,438 | | | | | | | | | | 1,228,438 |
| 341900 - Other General Government Charges and Fees | | 32,829 | | | | | | | | | 32,829 |
| 342100 - Service Charge - Law Enforcement Services | 299,723 | | | | | | | | | | 299,723 |
| 342200 - Service Charge - Fire Protection | 10,050 | | | | | | | | | | 10,050 |
| 342600 - Service Charge - Ambulance Fees | 2,916,091 | | | | | | | | | | 2,916,091 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 10,945,003 | | | | | | | | | | 10,945,003 |
| 343300 - Service Charge - Water Utility | | | | | | 32,810,413 | | | | | 32,810,413 |
| 343400 - Service Charge - Garbage/Solid Waste | 1,490 | | | | | 7,715,432 | | | | | 7,716,922 |
| 343500 - Service Charge - Sewer/Wastewater Utility | | | | | | 23,343,537 | | | | | 23,343,537 |

| 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 | | | | | | 539,178 | | | | | 539,178 |
| 343800 - Service Charge - Cemetery | | | | | 195,814 | 156,775 | | | | | 352,589 |
| 343900 - Service Charge - Other Physical Environment Charges | 218,808 | | | | | 2,533,749 | | | | | 2,752,557 |
| 344300 - Service Charge - Mass Transit | 12,665 | | | | | | | | | | 12,665 |
| 344500 - Service Charge - Parking Facilities | 510,443 | 672,334 | | | | | | | | | 1,182,777 |
| 347100 - Service Charge - Libraries | 122,209 | | | | | | | | | | 122,209 |
| 347200 - Service Charge - Parks and Recreation | 1,460,651 | 2,685,345 | | | | 2,143,564 | | | | | 6,289,560 |
| 347900 - Service Charge - Other Culture/Recreation Charges | 1,316,889 | | | | | | | | | | 1,316,889 |
| 349000 - Other Charges for Services | 8,555,036 | | | | | | | | | | 8,555,036 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | 129,625 | | | | | | | | | | 129,625 |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal | | 71,236 | | | | | | | | | 71,236 |
| 351500 - Judgments and Fines - As Decided by Traffic Court | 495,929 | | | | | | | | | | 495,929 |
| 352000 - Fines - Library | 76,938 | | | | | | | | | | 76,938 |
| 354000 - Fines - Local Ordinance Violation | 733,278 | | | | | | | | | | 733,278 |
| 356000 - State Fines and Forfeits | 150 | | | | | | | | | | 150 |
| 361100 - Interest | 799,865 | 460,817 | 49,028 | 481,431 | 44,254 | 1,656,830 | 1,007,771 | 7,750,808 | | | 12,250,804 |
| 361200 - Dividends | | | | | | | | 6,184,880 | | | 6,184,880 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | -208,976 | -91,337 | -13,431 | -148,439 | -15,280 | -600,988 | -341,392 | 39,057,215 | | | 37,637,372 |
| 361400 - Gain (Loss) on Sale of Investments | 36,154 | 14,965 | -2,598 | 24,290 | 2,491 | 98,486 | 56,411 | -3,592,870 | | | -3,362,671 |
| 362000 - Rents and Royalties | | 1,908,824 | | | | 2,089 | | | | | 1,910,913 |
| 364000 - Disposition of Fixed Assets | 502,300 | | | | | 334,023 | 105,461 | | | | 941,784 |
| 366000 - Contributions and Donations from Private Sources | 18,876 | | | 840,499 | | | | | | | 859,375 |
| 368000 - Pension Fund Contributions | | | | | | | | 24,949,346 | | | 24,949,346 |
| 369900 - Other Miscellaneous Revenues | 525,055 | 112,752 | | | | 263,163 | 694,910 | 1,072 | | | 1,596,952 |
| 381000 - Inter-Fund Group Transfers In | 21,000 | 2,317,900 | 9,102,585 | | | 208,600 | 10,567,800 | 419,432 | | | 22,637,317 |
| 384000 - Debt Proceeds | | 19,100,000 | | | | | | | | | 19,100,000 |
| 389400 - Proprietary - Other Grants and Donations | | | | | | 200,020 | | | | | 200,020 |
| 393000 - Special Items(Gain) | | | | | | | 8,334,512 | | | | 8,334,512 |
| Grand Total | 159,715,085 | 59,555,759 | 14,001,001 | 20,653,904 | 227,279 | 72,464,661 | 49,038,878 | 74,769,883 | | | 450,426,450 |

Expenditures Report for FYE 2018

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services | 306,622 | | | | | | | | | | 306,622 |
| 511.30 - Legislative - Operating Expenses | 63,876 | | | | | | | | | | 63,876 |
| 512.10 - Executive - Personnel Services | 2,457,018 | 240,378 | | | | | | | | | 2,697,396 |
| 512.30 - Executive - Operating Expenses | 1,249,599 | 99,250 | | 3,996 | | | | | | | 1,352,845 |
| 513.10 - Financial and Administrative - Personnel Services | 5,200,130 | | | | | 1,166,986 | | | | | 6,367,116 |
| 513.30 - Financial and Administrative - Operating Expenses | 903,194 | | | | | 366,988 | | | | | 1,270,182 |
| 514.10 - Legal Counsel - Personnel Services | 1,355,401 | | | | | | | | | | 1,355,401 |
| 514.30 - Legal Counsel - Operating Expenses | 57,746 | | | | | | | | | | 57,746 |
| 515.10 - Comprehensive Planning - Personnel Services | 1,188,829 | | | | | | | | | | 1,188,829 |
| 515.30 - Comprehensive Planning - Operating Expenses | 151,604 | | | | | | | | | | 151,604 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|------------|-------|-----------------|------------|
| 518.30 - Pension Benefits - Operating Expenses | | | | | | | | 40,089,278 | | | 40,089,278 |
| 519.10 - Other General Government - Personnel Services | 1,482,056 | | | | | | | | | | 1,482,056 |
| 519.30 - Other General Government - Operating Expenses | 9,760,204 | 80,500 | | 471,463 | | | | | | | 10,312,167 |
| 519.70 - Other General Government - Debt Service | | | 13,361,717 | | | 633,122 | | | | | 13,994,839 |
| 519.80 - Other General Government - Grants and Aids | 1,347,500 | 840,000 | | | | | | | | | 2,187,500 |
| 521.10 - Law Enforcement - Personnel Services | 39,505,656 | 581,359 | | | | | | | | | 40,087,015 |
| 521.30 - Law Enforcement - Operating Expenses | 7,321,171 | 236,583 | | 557,983 | | | 1,384,147 | | | | 9,499,884 |
| 521.60 - Law Enforcement - Capital Outlay | 5,496 | | | 1,078,662 | | | | | | | 1,084,158 |
| 522.10 - Fire Control - Personnel Services | 39,103,221 | | | | | | | | | | 39,103,221 |
| 522.30 - Fire Control - Operating Expenses | 8,177,183 | | | 1,052,017 | | | 1,968,689 | | | | 11,197,889 |
| 522.60 - Fire Control - Capital Outlay | 51,822 | | | 330,808 | | | 1,555,242 | | | | 1,937,872 |
| 524.10 - Protective Inspections - Personnel Services | 874,972 | | | | | | | | | | 874,972 |
| 524.30 - Protective Inspections - Operating Expenses | 75,225 | | | | | | | | | | 75,225 |
| 529.10 - Other Public Safety - Personnel Services | 5,717,725 | | | | | | | | | | 5,717,725 |
| 529.30 - Other Public Safety - Operating Expenses | 1,119,626 | | | | | | | | | | 1,119,626 |
| 532.30 - Gas Utility Services - Operating Expenses | | | | | | 2,688 | | | | | 2,688 |
| 533.10 - Water Utility Services - Personnel Services | | | | | | 4,697,246 | | | | | 4,697,246 |
| 533.30 - Water Utility Services - Operating Expenses | | | | | | 7,381,262 | | | | | 7,381,262 |
| 533.90 - Water Utility Services - Other Uses | | | | | | 3,380,595 | | | | | 3,380,595 |
| 534.10 - Garbage/Solid Waste - Personnel Services | | | | | | 2,975,675 | | | | | 2,975,675 |
| 534.30 - Garbage/Solid Waste - Operating Expenses | | | | | | 3,567,996 | | | | | 3,567,996 |
| 534.90 - Garbage/Solid Waste - Other Uses | | | | | | 837,724 | | | | | 837,724 |
| 535.10 - Sewer/Wastewater Services - Personnel Services | | | | | | 3,327,502 | | | | | 3,327,502 |
| 535.30 - Sewer/Wastewater Services - Operating Expenses | | | | | | 4,583,783 | | | | | 4,583,783 |
| 535.90 - Sewer/Wastewater Services - Other Uses | | | | | | 3,641,686 | | | | | 3,641,686 |
| 536.10 - Water/Sewer Services - Personnel Services | | | | | | 2,329,435 | | | | | 2,329,435 |
| 536.30 - Water/Sewer Services - Operating Expenses | | | | | | 2,537,229 | | | | | 2,537,229 |
| 536.90 - Water/Sewer Services - Other Uses | | | | | | 3,476,707 | | | | | 3,476,707 |
| 537.30 - Conservation/Resource Management - Operating Expenses | | | | 432,402 | | | | | | | 432,402 |
| 539.10 - Other Physical Environment - Personnel Services | 291,591 | | | | | 2,870,926 | | | | | 3,162,517 |
| 539.30 - Other Physical Environment - Operating Expenses | 161,154 | | | | | 11,387,033 | | | | | 11,548,187 |
| 539.60 - Other Physical Environment - Capital Outlay | 35,015 | | | | | | | | | | 35,015 |
| 539.90 - Other Physical Environment - Other Uses | | | | | | 3,865,723 | | | | | 3,865,723 |
| 541.10 - Road/Street Facilities - Personnel Services | 3,631,910 | | | | | | | | | | 3,631,910 |
| 541.30 - Road/Street Facilities - Operating Expenses | 2,774,259 | 3,742,656 | | 4,869,823 | | | | | | | 11,386,738 |
| 541.60 - Road/Street Facilities - Capital Outlay | 31,283 | 263,566 | | 1,576,134 | | | 256,896 | | | | 2,127,879 |
| 544.30 - Mass Transit - Operating Expenses | | 168,900 | | | | | | | | | 168,900 |
| 552.10 - Industry Development - Personnel Services | | 823,166 | | | | | | | | | 823,166 |
| 552.30 - Industry Development - Operating Expenses | | 3,614,939 | | | | | | | | | 3,614,939 |
| 552.60 - Industry Development - Capital Outlay | | 71,755 | | | | | | | | | 71,755 |
| 554.10 - Housing and Urban Development - Personnel Services | | 128,590 | | | | | | | | | 128,590 |
| 554.30 - Housing and Urban Development - Operating Expenses | | 875,030 | | | | | | | | | 875,030 |
| 571.10 - Libraries - Personnel Services | 3,038,932 | | | | | | | | | | 3,038,932 |
| 571.30 - Libraries - Operating Expenses | 1,859,439 | | | | | | | | | | 1,859,439 |
| 572.10 - Parks/Recreation - Personnel Services | 12,143,552 | 11,039,730 | | | | 2,098,059 | | | | | 25,281,341 |
| 572.30 - Parks/Recreation - Operating Expenses | 7,318,227 | 5,921,632 | | | | 596,745 | | | | | 13,836,604 |
| 572.60 - Parks/Recreation - Capital Outlay | 99,431 | 851,184 | | | | | | | | | 950,615 |
| 572.90 - Parks/Recreation - Other Uses | | | | | | 81,972 | | | | | 81,972 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-------------|-----------------|--------------|------------------|-----------|------------|------------------|------------|-------|-----------------|-------------|
| 574.30 - Special Events - Operating Expenses | 317,062 | | | | | | | | | | 317,062 |
| 579.30 - Other Culture/Recreation - Operating Expenses | | 19,016,210 | | | | | | | | | 19,016,210 |
| 579.60 - Other Culture/Recreation - Capital Outlay | | | | 415,992 | | | 85,456 | | | | 501,448 |
| 579.70 - Other Culture/Recreation - Debt Service | | 91,800 | | | | | | | | | 91,800 |
| 581.30 - Interfund Transfers Out - Operating Expenses | 8,238,100 | 10,126,485 | | 3,580,500 | 208,600 | 64,200 | | 419,432 | | | 22,637,317 |
| 590.10 - Other Non-Operating Disbursements - Personnel Services | | | | | | | 6,439,192 | | | | 6,439,192 |
| 590.30 - Other Non-Operating Disbursements - Operating Expenses | | | | | | | 28,178,674 | | | | 28,178,674 |
| 590.60 - Other Non-Operating Disbursements - Capital Outlay | | | | | | | -2,122,039 | | | | -2,122,039 |
| 591.60 - Non-Operating Interest Expense - Capital Outlay | | | | | | | 224,445 | | | | 224,445 |
| Grand Total | 167,415,831 | 58,813,713 | 13,361,717 | 14,369,780 | 208,600 | 65,871,282 | 37,970,702 | 40,508,710 | | | 398,520,335 |

Data Element Worksheet Report for FYE: 2018, Boca Raton

Affiliates Report for FYE 2018

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|--|---------------------------|----------------|--------------------|-------------|
| Special District - Boca Raton Community Redevelopment Agency | Blended in Primary Report | \$15,194,434 | \$11,738,905 | \$6,566,021 |

