

Unit Information

Unit Type: City

Year: 2021

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

Contact Information

Name: Ms. Carlisha Jenkins

Title: Accounting Manager

Phone: (561) 393-7798

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

Address:

201 West Palmetto Park Road
Boca Raton, FL 33432

AFR Details

Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 6/16/2022

Audit Received Date: 6/16/2022

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$76,147,926

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/20/2022

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?

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Revenues Report for FYE 2021

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
311000 - Ad Valorem Taxes	81,848,156	15,780,347	2,720,333	7,181,262	0	0	0	0	0	0	0	107,530,098
312410 - First Local Option Fuel Tax	0	2,131,977	0	0	0	0	0	0	0	0	0	2,131,977
312510 - Fire Insurance Premium Tax (Firefighters' Pension)	0	0	0	0	0	0	3,711,634	0	0	0	0	3,711,634
312630 - Local Government Infrastructure Surtax	0	0	0	7,645,253	0	0	0	0	0	0	0	7,645,253
314100 - Utility Service Tax - Electricity	11,671,853	0	0	1,297,311	0	0	0	0	0	0	0	12,969,164
314300 - Utility Service Tax - Water	2,274,829	0	0	260,023	0	0	0	0	0	0	0	2,534,852
314400 - Utility Service Tax - Gas	318,904	0	0	34,915	0	0	0	0	0	0	0	353,819
314800 - Utility Service Tax - Propane	178,714	0	0	20,075	0	0	0	0	0	0	0	198,789
315200 - Local Communications Services Taxes	5,752,927	0	0	0	0	0	0	0	0	0	0	5,752,927
316000 - Local Business Tax (Chapter 205)	1,670,827	0	0	0	0	0	0	0	0	0	0	1,670,827
322000 - Building Permits	20,053,062	0	0	0	0	0	0	0	0	0	0	20,053,062
323100 - Franchise Fee - Electricity	9,790,751	0	0	0	0	0	0	0	0	0	0	9,790,751
323400 - Franchise Fee - Gas	241,110	0	0	0	0	0	0	0	0	0	0	241,110
323500 - Franchise Fee - Cable Television	1,641,596	0	0	0	0	0	0	0	0	0	0	1,641,596
323700 - Franchise Fee - Solid Waste	1,569,222	0	0	0	0	0	0	0	0	0	0	1,569,222
325100 - Special Assessments - Capital Improvement	0	0	0	1,530,233	0	18,173	0	0	0	0	0	1,548,406
325200 - Special Assessments - Charges for Public Services	0	0	0	0	0	4,393	0	0	0	0	0	4,393
329500 - Other Fees & Special Assessments	4,283,743	0	0	0	0	6,955,672	0	0	0	0	0	11,239,415
331200 - Federal Grant - Public Safety	532,765	1,310,998	0	18,435	0	22,140	57,555	0	0	0	0	1,941,893
334200 - State Grant - Public Safety	0	271,435	0	144,716	0	0	0	0	0	0	0	416,151
335140 - State Revenue Sharing - Mobile Home Licenses	1,073	0	0	0	0	0	0	0	0	0	0	1,073
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	135,511	0	0	0	0	0	0	0	0	0	0	135,511
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	8,365,178	0	0	0	0	0	0	0	0	0	0	8,365,178
335190 - State Revenue Sharing - Other General Government	3,188,714	0	0	0	0	0	0	0	0	0	0	3,188,714
335230 - State Revenue Sharing - Emergency Management Assistance	137,665	0	0	0	0	0	0	0	0	0	0	137,665
335480 - State Revenue Sharing - Other Transportation	119,498	0	0	0	0	0	0	0	0	0	0	119,498
335900 - State Revenue Sharing - Other	687,675	0	0	0	0	0	0	0	0	0	0	687,675
338000 - Shared Revenue From Other Local Units	15,772,726	15,630,833	0	564,537	0	57,196	0	0	0	0	0	32,025,292
341200 - Internal Service Fund Fees and Charges	0	0	0	0	0	0	39,065,009	0	0	0	0	39,065,009
341300 - Administrative Service Fees	10,551,706	225,827	0	0	0	0	0	0	0	0	0	10,777,533
342100 - Service Charge - Law Enforcement Services	293,371	0	0	0	0	0	0	0	0	0	0	293,371
342600 - Service Charge - Ambulance Fees	2,466,362	0	0	0	0	0	0	0	0	0	0	2,466,362
342900 - Service Charge - Other Public Safety Charges and Fees	12,621,753	0	0	0	0	0	0	0	0	0	0	12,621,753
343300 - Service Charge - Water Utility	3,016	0	0	0	0	34,248,931	0	0	0	0	0	34,251,947
343400 - Service Charge - Garbage/Solid Waste	0	0	0	0	0	10,921,592	0	0	0	0	0	10,921,592
343500 - Service Charge - Sewer/Wastewater Utility	0	0	0	0	0	23,670,557	0	0	0	0	0	23,670,557

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
343600 - Service Charge - Water/Sewer Combination Utility	0	0	0	0	0	35,157	0	0	0	0	0	35,157
343700 - Service Charge - Conservation and Resource Management	0	0	0	0	0	3,020,969	0	0	0	0	0	3,020,969
343800 - Service Charge - Cemetery	0	0	0	0	238,020	189,972	0	0	0	0	0	427,992
343900 - Service Charge - Other Physical Environment Charges	249,766	0	0	0	0	0	0	0	0	0	0	249,766
344300 - Service Charge - Mass Transit	35,268	0	0	0	0	0	0	0	0	0	0	35,268
344500 - Service Charge - Parking Facilities	1,190,934	784,947	0	0	0	0	0	0	0	0	0	1,975,881
347100 - Service Charge - Libraries	40,184	64,627	0	0	0	6,855	0	0	0	0	0	111,666
347200 - Service Charge - Parks and Recreation	2,783,593	2,589,459	0	0	0	2,854,521	0	0	0	0	0	8,227,573
347500 - Service Charge - Special Recreation Facilities	434	0	0	0	0	0	0	0	0	0	0	434
349000 - Other Charges for Services	71,476	0	0	0	0	0	0	0	0	0	0	71,476
351100 - Judgments and Fines - As Decided by County Court Criminal	68,835	0	0	0	0	0	0	0	0	0	0	68,835
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	0	55,449	0	0	0	0	0	0	0	0	0	55,449
351900 - Judgments and Fines - Other Court Ordered	360,748	0	0	0	0	0	0	0	0	0	0	360,748
352000 - Fines - Library	27,741	0	0	0	0	0	0	0	0	0	0	27,741
354000 - Fines - Local Ordinance Violation	803,923	0	0	0	0	0	0	0	0	0	0	803,923
358200 - Sale of Contraband Property Seized by Law Enforcement	37,274	0	0	0	0	0	0	0	0	0	0	37,274
361100 - Interest	186,304	502,541	0	152,204	8,660	384,482	225,806	0	59,137,256	0	0	60,597,253
361200 - Dividends	0	0	0	0	0	0	0	0	11,376,346	0	0	11,376,346
361300 - Net Increase (Decrease) in Fair Value of Investments	0	0	0	0	0	0	0	0	97,443,234	0	0	97,443,234
361400 - Gain (Loss) on Sale of Investments	0	0	0	0	0	0	0	0	-6,542,352	0	0	-6,542,352
362000 - Rents and Royalties	173,366	1,912,226	0	0	0	0	0	0	0	0	0	2,085,592
364000 - Disposition of Fixed Assets	232,819	0	0	0	0	93,884	420,627	0	0	0	0	747,330
366000 - Contributions and Donations from Private Sources	409,509	2,615	0	3,349,861	0	19,365,249	0	0	0	0	0	23,127,234
368000 - Pension Fund Contributions	0	0	0	0	0	0	0	0	31,196,661	0	0	31,196,661
369300 - Settlements	15,519	8,724	0	0	0	1,125	518,476	0	0	0	0	543,844
369900 - Other Miscellaneous Revenues	332,665	160,416	0	0	0	62,123	1,200,953	0	18,741	0	0	1,774,898
381000 - Inter-Fund Group Transfers In	4,371,000	0	6,255,964	1,200,000	0	0	3,236,200	0	94,108	0	0	15,157,272
Grand Total	207,564,065	41,432,421	8,976,297	23,398,825	246,680	101,912,991	48,436,260	0	192,723,994	0	0	624,691,533

Expenditures Report for FYE 2021

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
511.10 - Legislative - Personnel Services	359,915	0	0	0	0	0	0	0	0	0	0	359,915
511.30 - Legislative - Operating Expenses	114,308	0	0	0	0	0	0	0	0	0	0	114,308
518.30 - Pension Benefits - Operating Expenses	0	0	0	0	0	0	0	0	50,959,636	0	0	50,959,636
519.10 - Other General Government - Personnel Services	18,592,524	431,069	0	0	0	0	8,138,453	0	0	0	0	27,162,046
519.30 - Other General Government - Operating Expenses	9,764,057	143,890	0	457,210	0	0	31,668,640	0	0	0	0	42,033,797

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
519.60 - Other General Government - Capital Outlay	2,396	0	0	0	0	0	0	0	0	0	0	2,396
519.70 - Other General Government - Debt Service	0	0	8,838,170	0	0	0	4,212,986	0	0	0	0	13,051,156
519.80 - Other General Government - Grants and Aids	1,064,500	460,000	0	0	0	0	0	0	0	0	0	1,524,500
521.10 - Law Enforcement - Personnel Services	44,571,909	0	0	0	0	0	0	0	0	0	0	44,571,909
521.30 - Law Enforcement - Operating Expenses	8,301,922	32,647	0	716,695	0	0	3,711,634	0	0	0	0	12,762,898
521.80 - Law Enforcement - Grants and Aids	0	38,230	0	0	0	0	0	0	0	0	0	38,230
522.10 - Fire Control - Personnel Services	47,563,944	0	0	0	0	0	0	0	0	0	0	47,563,944
522.30 - Fire Control - Operating Expenses	8,433,607	0	0	66,501	0	0	0	0	0	0	0	8,500,108
522.60 - Fire Control - Capital Outlay	146,231	0	0	0	0	0	0	0	0	0	0	146,231
533.10 - Water Utility Services - Personnel Services	0	0	0	0	0	15,952,335	0	0	0	0	0	15,952,335
533.30 - Water Utility Services - Operating Expenses	0	0	0	0	0	15,389,318	0	0	0	0	0	15,389,318
534.10 - Garbage/Solid Waste - Personnel Services	0	0	0	0	0	3,535,230	0	0	0	0	0	3,535,230
534.30 - Garbage/Solid Waste - Operating Expenses	0	0	0	0	0	3,860,244	0	0	0	0	0	3,860,244
534.90 - Garbage/Solid Waste - Other Uses	0	0	0	0	0	1,268,094	0	0	0	0	0	1,268,094
535.70 - Sewer/Wastewater Services - Debt Service	0	0	0	0	0	72,709	0	0	0	0	0	72,709
535.70 - Sewer/Wastewater Services - Debt Service	0	0	0	0	0	955,350	0	0	0	0	0	955,350
535.90 - Sewer/Wastewater Services - Other Uses	0	0	0	0	0	15,794,792	0	0	0	0	0	15,794,792
539.10 - Other Physical Environment - Personnel Services	2,932,080	0	0	0	0	1,072,711	0	0	0	0	0	4,004,791
539.30 - Other Physical Environment - Operating Expenses	2,809,206	0	0	1,643,803	0	12,953,414	0	0	0	0	0	17,406,423
539.90 - Other Physical Environment - Other Uses	0	0	0	0	0	797,045	0	0	0	0	0	797,045
541.10 - Road/Street Facilities - Personnel Services	4,442,866	0	0	0	0	0	0	0	0	0	0	4,442,866
541.30 - Road/Street Facilities - Operating Expenses	2,853,055	2,107,141	0	2,745,746	0	0	0	0	0	0	0	7,705,942
541.60 - Road/Street Facilities - Capital Outlay	0	2,053,415	0	4,667,721	0	0	0	0	0	0	0	6,721,136
552.10 - Industry Development - Personnel Services	0	2,400,610	0	0	0	0	0	0	0	0	0	2,400,610
552.30 - Industry Development - Operating Expenses	0	15,071,755	0	0	0	0	0	0	0	0	0	15,071,755
552.60 - Industry Development - Capital Outlay	0	847,859	0	0	0	0	0	0	0	0	0	847,859
554.10 - Housing and Urban Development - Personnel Services	0	95,388	0	0	0	0	0	0	0	0	0	95,388
554.30 - Housing and Urban Development - Operating Expenses	0	176,955	0	0	0	0	0	0	0	0	0	176,955
554.80 - Housing and Urban Development - Grants and Aids	0	878,603	0	0	0	0	0	0	0	0	0	878,603
572.10 - Parks/Recreation - Personnel Services	16,541,203	11,280,726	0	0	0	1,681,596	0	0	0	0	0	29,503,525
572.30 - Parks/Recreation - Operating Expenses	9,532,869	5,001,361	0	623,640	0	773,819	0	0	0	0	0	15,931,689
572.60 - Parks/Recreation - Capital Outlay	264,293	648,738	0	1,234,499	0	0	0	0	0	0	0	2,147,530
572.90 - Parks/Recreation - Other Uses	0	0	0	0	0	534,269	0	0	0	0	0	534,269
579.60 - Other Culture/Recreation - Capital Outlay	0	0	0	2,519,342	0	0	0	0	0	0	0	2,519,342
581.90 - Interfund Transfers Out - Other Uses	4,573,400	1,801,684	0	8,592,480	0	95,600	0	0	94,108	0	0	15,157,272
Grand Total	182,864,285	43,470,071	8,838,170	23,267,637	0	74,736,526	47,731,713	0	51,053,744	0	0	431,962,146

Data Element Worksheet Report for FYE: 2021, Boca Raton

Affiliates Report for FYE 2021

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boca Raton Community Redevelopment Agency	Blended in Primary Report	\$17,732,911	\$17,821,584	\$0

Supplemental Information Report for FYE 2021

Compensation

Affiliated Entity	Type	Total Employees	Total Employee Compensation Earned or Awarded	Total Contractors	Total Contractor Compensation Earned or Awarded
Boca Raton Community Redevelopment Agency	Blended in Primary Report	0	0	0	0

Construction Projects

Affiliated Entity	Type	Construction Project Name	Total Expenditures
Boca Raton Community Redevelopment Agency	Blended in Primary Report	South Federal Highway Right Turn Lane	45,619
Boca Raton Community Redevelopment Agency	Blended in Primary Report	Hardscape Maintenance Program	0
Boca Raton Community Redevelopment Agency	Blended in Primary Report	Traffic Improvements	63,950
Boca Raton Community Redevelopment Agency	Blended in Primary Report	Adaptive Traffic Signal Control	0
Boca Raton Community Redevelopment Agency	Blended in Primary Report	Metered Parking	215,171
Boca Raton Community Redevelopment Agency	Blended in Primary Report	Street Lighting / Mast Arm Painting Programs	72,075
Boca Raton Community Redevelopment Agency	Blended in Primary Report	Downtown Decorative Street Lights	958,567
Boca Raton Community Redevelopment Agency	Blended in Primary Report	Downtown Walkability Imp	0
Boca Raton Community Redevelopment Agency	Blended in Primary Report	Roof Replacements	0
Boca Raton Community Redevelopment Agency	Blended in Primary Report	NW 1st Ave & NE 2nd St. Walkability Enhancements	25,694