

Unit Information

Unit Type: City

Year: 2020

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 W Palmetto Park Road
Boca Raton, FL 33432

Contact Information

Name: Ms. Carlisha Jenkins

Title: Accounting Manager

Phone: (561) 393-7798

Email: cmjenkins@myboca.us

Address:

201 W Palmetto Park Road
Boca Raton, FL 33432

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 5/7/2021

Audit Received Date: 5/5/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$51,651,570

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/29/2021

Auditor Name: Marcum LLP

Address:
One SE Third Avenue, Suite 1100
Miami, FL 33131

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 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	76,079,386	15,150,342	4,787,413	6,682,768							102,699,909
312410 - First Local Option Fuel Tax		2,017,931									2,017,931
312510 - Fire Insurance Premium Tax (Firefighters' Pension)							1,940,656				1,940,656
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement)							1,523,712				1,523,712
312600 - Discretionary Sales Surtaxes				6,471,212							6,471,212
314100 - Utility Service Tax - Electricity	11,760,249			1,308,420							13,068,669
314300 - Utility Service Tax - Water	2,317,964			256,019							2,573,983
314400 - Utility Service Tax - Gas	294,916			32,937							327,853
314800 - Utility Service Tax - Propane	170,303			18,276							188,579
315000 - Communications Service Tax (Chapter 202)	5,664,925										5,664,925
316000 - Local Business Tax (Chapter 205)	1,705,627										1,705,627
322000 - Building Permits	10,834,996										10,834,996
323100 - Franchise Fee - Electricity	9,529,312										9,529,312
323400 - Franchise Fee - Gas	202,881										202,881
323500 - Franchise Fee - Cable Television	1,685,710										1,685,710
323700 - Franchise Fee - Solid Waste	1,463,735										1,463,735
325100 - Special Assessments - Capital Improvement				1,520,355							1,520,355
325200 - Special Assessments - Charges for Public Services				11,199		14,333					25,532
329000 - Other Permits, Fees & Special Assessments	2,249,580										2,249,580
329000 - Other Permits, Fees & Special Assessments						254,789					254,789
329000 - Other Permits, Fees & Special Assessments						2,505,061					2,505,061
331200 - Federal Grant - Public Safety	97,611	45,111									142,722
331390 - Federal Grant - Other Physical Environment	4,990,354										4,990,354
331500 - Federal Grant - Economic Environment		181,988									181,988
334200 - State Grant - Public Safety		110,378									110,378
334390 - State Grant - Other Physical Environment				9,372							9,372
334690 - State Grant - Other Human Services		160,871									160,871
335120 - State Revenue Sharing - Proceeds	2,733,696										2,733,696
335140 - State Revenue Sharing - Mobile Home Licenses	1,069										1,069
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	147,838										147,838
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	7,040,257										7,040,257
335190 - State Revenue Sharing - Other General Government	114,980										114,980
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	117,899										117,899
335900 - State Revenue Sharing - Other	579,204										579,204
338000 - Shared Revenue From Other Local Units	14,726,398	15,689,299		346,638		293,414					31,055,749
341200 - Internal Service Fund Fees and Charges							28,878,030				28,878,030
341300 - Administrative Service Fees	1,131,279										1,131,279
341900 - Other General Government Charges and Fees		15,113									15,113
342100 - Service Charge - Law Enforcement Services	239,273										239,273
342200 - Service Charge - Fire Protection	2,400										2,400
342600 - Service Charge - Ambulance Fees	2,593,647										2,593,647
342900 - Service Charge - Other Public Safety Charges and Fees	12,537,776										12,537,776
343300 - Service Charge - Water Utility						34,639,222					34,639,222
343400 - Service Charge - Garbage/Solid Waste	835					10,133,893					10,134,728

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343500 - Service Charge - Sewer/Wastewater Utility						23,909,868					23,909,868
343600 - Service Charge - Water/Sewer Combination Utility						306,851					306,851
343800 - Service Charge - Cemetery					158,298	147,185					305,483
343900 - Service Charge - Other Physical Environment Charges	204,526					3,016,870					3,221,396
344300 - Service Charge - Mass Transit	23,573										23,573
344500 - Service Charge - Parking Facilities	601,352	2,074,583									2,675,935
347100 - Service Charge - Libraries	55,517										55,517
347200 - Service Charge - Parks and Recreation	1,453,593	1,905,166				2,137,127					5,495,886
347900 - Service Charge - Other Culture/Recreation Charges	509,424										509,424
349000 - Other Charges for Services	8,892,838										8,892,838
351100 - Judgments and Fines - As Decided by County Court Criminal	81,243										81,243
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		127,857									127,857
351500 - Judgments and Fines - As Decided by Traffic Court	463,533										463,533
352000 - Fines - Library	35,180										35,180
354000 - Fines - Local Ordinance Violation	539,741										539,741
355000 - Federal Fines and Forfeits	5,803										5,803
356000 - State Fines and Forfeits	183										183
361100 - Interest	1,224,921	911,445		1,077,572	59,310	2,541,528	1,497,333	5,774,639			13,086,748
361200 - Dividends								9,469,666			9,469,666
361300 - Net Increase (Decrease) in Fair Value of Investments	60,261	25,375		41,655	3,496	163,255	93,723	33,886,296			34,274,061
361400 - Gain (Loss) on Sale of Investments	234,374	70,694		114,379	9,600	414,585	241,127	-3,837,713			-2,752,954
362000 - Rents and Royalties	2,400										2,400
364000 - Disposition of Fixed Assets	279,944	60,867				-4,040	67,128				403,899
366000 - Contributions and Donations from Private Sources	98,986	28,700		1,556,548		79,532					1,763,766
368000 - Pension Fund Contributions								29,815,960			29,815,960
369900 - Other Miscellaneous Revenues	547,855	140,785				207,065	776,220	1,622			1,673,547
381000 - Inter-Fund Group Transfers In	21,000	5,694,063	6,244,932			353,800	4,630,000	259,656			17,203,451
389400 - Proprietary - Other Grants and Donations						643,471					643,471
393000 - Special Items(Gain)							11,202,200				11,202,200
Grand Total	186,350,347	44,410,568	11,032,345	19,447,350	230,704	81,757,809	50,850,129	75,370,126			469,449,378

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	329,532										329,532
511.30 - Legislative - Operating Expenses	112,114										112,114
512.10 - Executive - Personnel Services	3,464,194	466,950									3,931,144
512.30 - Executive - Operating Expenses	948,345	58,540		703							1,007,588
513.10 - Financial and Administrative - Personnel Services	5,173,844					1,440,743					6,614,587
513.30 - Financial and Administrative - Operating Expenses	1,116,489					685,731					1,802,220
514.10 - Legal Counsel - Personnel Services	1,423,481										1,423,481
514.30 - Legal Counsel - Operating Expenses	57,423										57,423
515.10 - Comprehensive Planning - Personnel Services	1,466,044										1,466,044

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.30 - Comprehensive Planning - Operating Expenses	102,435										102,435
518.30 - Pension Benefits - Operating Expenses								45,450,820			45,450,820
519.10 - Other General Government - Personnel Services	1,559,089										1,559,089
519.30 - Other General Government - Operating Expenses	8,029,502	163,050		429,259							8,621,811
519.70 - Other General Government - Debt Service			10,998,336			371,449					11,369,785
519.80 - Other General Government - Grants and Aids	1,409,500	415,000									1,824,500
521.10 - Law Enforcement - Personnel Services	44,793,352	761,440									45,554,792
521.30 - Law Enforcement - Operating Expenses	8,101,351	122,945		763,804			1,523,712				10,511,812
521.60 - Law Enforcement - Capital Outlay	37,728			248,663							286,391
522.10 - Fire Control - Personnel Services	45,122,471										45,122,471
522.30 - Fire Control - Operating Expenses	8,642,629			336,452			1,940,656				10,919,737
522.60 - Fire Control - Capital Outlay	74,487			90,016							164,503
524.10 - Protective Inspections - Personnel Services	1,217,093										1,217,093
524.30 - Protective Inspections - Operating Expenses	117,224										117,224
529.10 - Other Public Safety - Personnel Services	6,721,520										6,721,520
529.30 - Other Public Safety - Operating Expenses	1,481,127										1,481,127
533.10 - Water Utility Services - Personnel Services						5,782,722					5,782,722
533.30 - Water Utility Services - Operating Expenses						8,336,485					8,336,485
533.60 - Water Utility Services - Capital Outlay						159,156					159,156
533.90 - Water Utility Services - Other Uses						3,684,192					3,684,192
534.10 - Garbage/Solid Waste - Personnel Services						3,818,650					3,818,650
534.30 - Garbage/Solid Waste - Operating Expenses						2,922,160					2,922,160
534.60 - Garbage/Solid Waste - Capital Outlay						-9,020					-9,020
534.90 - Garbage/Solid Waste - Other Uses						1,254,905					1,254,905
535.10 - Sewer/Wastewater Services - Personnel Services						3,973,158					3,973,158
535.30 - Sewer/Wastewater Services - Operating Expenses						4,504,932					4,504,932
535.90 - Sewer/Wastewater Services - Other Uses						3,833,293					3,833,293
536.10 - Water/Sewer Services - Personnel Services						2,889,806					2,889,806
536.30 - Water/Sewer Services - Operating Expenses						1,788,809					1,788,809
536.60 - Water/Sewer Services - Capital Outlay						11,219					11,219
536.90 - Water/Sewer Services - Other Uses						4,647,062					4,647,062
537.30 - Conservation/Resource Management - Operating Expenses				335,435							335,435
537.60 - Conservation/Resource Management - Capital Outlay				-1							-1
539.10 - Other Physical Environment - Personnel Services	275,210					3,732,973					4,008,183
539.30 - Other Physical Environment - Operating Expenses	207,980					12,146,656					12,354,636
539.60 - Other Physical Environment - Capital Outlay						-415,008					-415,008
539.90 - Other Physical Environment - Other Uses						3,902,084					3,902,084
541.10 - Road/Street Facilities - Personnel Services	4,096,542										4,096,542
541.30 - Road/Street Facilities - Operating Expenses	2,939,686	1,845,661		6,039,061							10,824,408
541.60 - Road/Street Facilities - Capital Outlay	600,273	1,157,489		9,870,917			393,310				12,021,989
544.30 - Mass Transit - Operating Expenses		156,008									156,008
552.10 - Industry Development - Personnel Services		1,060,734									1,060,734
552.30 - Industry Development - Operating Expenses		13,065,181									13,065,181
552.60 - Industry Development - Capital Outlay		246,602									246,602
554.10 - Housing and Urban Development - Personnel Services		107,197									107,197
554.30 - Housing and Urban Development - Operating Expenses		634,788									634,788
571.10 - Libraries - Personnel Services	3,194,658										3,194,658
571.30 - Libraries - Operating Expenses	1,923,434										1,923,434

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
572.10 - Parks/Recreation - Personnel Services	13,207,009	11,366,851				2,028,650					26,602,510
572.30 - Parks/Recreation - Operating Expenses	7,424,730	4,889,973				998,071					13,312,774
572.60 - Parks/Recreation - Capital Outlay	103,849	212,779									316,628
572.90 - Parks/Recreation - Other Uses						73,682					73,682
574.30 - Special Events - Operating Expenses	245,627										245,627
579.30 - Other Culture/Recreation - Operating Expenses		16,680		161,466							178,146
579.60 - Other Culture/Recreation - Capital Outlay				142,627							142,627
581.90 - Interfund Transfers Out - Other Uses	1,872,500	7,308,307		7,409,188	353,800			259,656			17,203,451
590.10 - Other Non-Operating Disbursements - Personnel Services							8,430,442				8,430,442
590.30 - Other Non-Operating Disbursements - Operating Expenses							32,762,650				32,762,650
590.60 - Other Non-Operating Disbursements - Capital Outlay							-4,629,192				-4,629,192
591.60 - Non-Operating Interest Expense - Capital Outlay							4,235,884				4,235,884
Grand Total	177,592,472	44,056,175	10,998,336	25,827,590	353,800	72,562,560	44,657,462	45,710,476			421,758,871

Data Element Worksheet Report for FYE: 2020, Boca Raton

Affiliates Report for FYE 2020

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boca Raton Community Redevelopment Agency	Blended in Primary Report	\$16,453,648	\$15,133,957	\$0

