

### 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?

☐☒

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

