

Unit Information

Unit Type: City
Unit Name: Boynton Beach
Unit Status: Active
Year: 2012
Unit Dependency:

Location Information

Name: Mr. Tim W Howard
Title: Director of Financial Services
Phone: (561) 742-6310
Address:
Post Office Box 310
Boynton Beach, FL 33524-0310

Contact Information

Name: Mr. Tim W. Howard
Title: Director of Financial Services
Phone: (561) 742-6310
Email: howardt@bbfl.us
Address:
Post Office Box 310
Boynton Beach, FL 33524-0310

AFR Details

Original AFR

AFR Status: Certified
AFR Received Date: 1/8/2014
Audit Received Date: 2/3/2014
Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$124,330,197

Audit Information

Was an audit performed? Yes
Audit Performed Date: 1/9/2014
Auditor Name: Caler, Donten, Levine, Cohen,
Porter, & Veil, P.A.

Address:
505 South Flagler Dr
Suite 900
West Palm Beach, FL 33401

Certification

Chief Financial Officer

Name: Tim W Howard
Title: Director of Financial Services

Chairman/Elected Official

Name: Jerry Taylor
Title: Mayor

Yes No

 X

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Compiled With Section 218.503(2), Florida Statues?

Revenues Report for FYE 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	22,600,580	5,730,453									28,331,033
312410 - First Local Option Fuel Tax		1,159,641									1,159,641
314100 - Utility Service Tax - Electricity			4,744,498								4,744,498
314300 - Utility Service Tax - Water			1,018,771								1,018,771
314400 - Utility Service Tax - Gas			129,728								129,728
314900 - Utility Service Tax - Other	204,575		35,452								240,027
315000 - Communications Service Tax (Chapter 202)			2,583,369								2,583,369
316000 - Local Business Tax (Chapter 205)	1,363,457										1,363,457
322000 - Building Permits	1,904,708										1,904,708
323100 - Franchise Fee - Electricity	4,053,788										4,053,788
323400 - Franchise Fee - Gas	29,147										29,147
323500 - Franchise Fee - Cable Television											0
325200 - Special Assessments - Charges for Public Services				4,904,844							4,904,844
329000 - Other Permits, Fees & Special Assessments	162,376	60,547									222,923
331100 - Federal Grant - General Government		22,378									22,378
331200 - Federal Grant - Public Safety		729,267									729,267
331500 - Federal Grant - Economic Environment		852,195		30,914							883,109
331900 - Federal Grant - Other											0
334200 - State Grant - Public Safety		56,787									56,787
334500 - State Grant - Economic Environment		159,869									159,869
334700 - State Grant - Culture/Recreation		65,367		229,769							295,136
335120 - State Revenue Sharing - Proceeds	1,888,295										1,888,295
335140 - State Revenue Sharing - Mobile Home Licenses	48,731										48,731
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	41,918										41,918
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	4,462,768										4,462,768
335190 - State Revenue Sharing - Other General Government	58,195										58,195
335290 - State Revenue Sharing - Other Public Safety	1,672,897										1,672,897
337200 - Local Government Unit Grant - Public Safety											0
337300 - Local Government Unit Grant - Physical Environment											0
337700 - Local Government Unit Grant - Culture/Recreation		41,076									41,076
337900 - Local Government Unit Grants - Other		2,169									2,169
338000 - Shared Revenue From Other Local Units	443,473					158,597					602,070
339000 - Payments From Other Local Units In Lieu Of Taxes	99,461										99,461
341200 - Internal Service Fund Fees and Charges							5,836,599				5,836,599
341900 - Other General Government Charges and Fees	837,292										837,292
342100 - Service Charge - Law Enforcement Services	520,931										520,931
342200 - Service Charge - Fire Protection	1,974,096										1,974,096
342400 - Service Charge - Emergency Management Service Fees/Charges	1,255,523										1,255,523
342500 - Service Charge - Protective Inspection Fees											0
342900 - Service Charge - Other Public Safety Charges and Fees	59,979										59,979
343300 - Service Charge - Water Utility						17,591,447					17,591,447
343400 - Service Charge - Garbage/Solid Waste						10,086,864					10,086,864
343500 - Service Charge - Sewer/Wastewater Utility						20,442,286					20,442,286
343800 - Service Charge - Cemetery		174,825									174,825

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343900 - Service Charge - Other Physical Environment Charges											0
344300 - Service Charge - Mass Transit											0
347200 - Service Charge - Parks and Recreation	342,439	1,877,886				1,794,583					4,014,908
349000 - Other Charges for Services		18,917									18,917
354000 - Fines - Local Ordinance Violation	590,644										590,644
359000 - Other Judgments, Fines and Forfeits		1,313,417									1,313,417
361100 - Interest	324,885	97,339	8,135	107,247		1,104,864	76,629	4,286,030			6,005,129
361400 - Gain (Loss) on Sale of Investments								30,519,950			30,519,950
362000 - Rents and Royalties	331,689					22,047					353,736
364000 - Disposition of Fixed Assets						-824	283,604				282,780
365000 - Sale of Surplus Materials and Scrap	2,260					900					3,160
366000 - Contributions and Donations from Private Sources		183,588		58,373							241,961
368000 - Pension Fund Contributions								16,652,250			16,652,250
369900 - Other Miscellaneous Revenues	241,978	33,788				-751,079	170,895	13,773			-290,645
381000 - Inter-Fund Group Transfers In	22,248,653	323,493	2,513,513	2,610,261		112,800	2,194,191				30,002,911
389900 - Proprietary - Other Non-Operating Sources						226,811					226,811
Grand Total	67,764,738	12,903,002	11,033,466	7,941,408		50,789,296	8,561,918	51,472,003			210,465,831

Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	152,578										152,578
511.30 - Legislative - Operating Expenses	53,118										53,118
511.90 - Legislative - Other Uses											0
512.10 - Executive - Personnel Services	967,033	3,063									970,096
512.30 - Executive - Operating Expenses	1,549,199	28,775									1,577,974
512.60 - Executive - Capital Outlay											0
512.90 - Executive - Other Uses	24,796										24,796
513.10 - Financial and Administrative - Personnel Services	2,500,852						255,823				2,756,675
513.30 - Financial and Administrative - Operating Expenses	904,921						14,465	1,440,358			2,359,744
513.60 - Financial and Administrative - Capital Outlay											0
514.10 - Legal Counsel - Personnel Services	100,305										100,305
514.30 - Legal Counsel - Operating Expenses	352,780										352,780
515.10 - Comprehensive Planning - Personnel Services	624,053										624,053
515.30 - Comprehensive Planning - Operating Expenses	10,557										10,557
517.30 - Debt Service Payments - Operating Expenses			21,534			8,375					29,909
517.70 - Debt Service Payments - Debt Service			5,142,628			1,669,486					6,812,114
518.30 - Pension Benefits - Operating Expenses								14,645,847			14,645,847
518.90 - Pension Benefits - Other Uses											0
519.10 - Other General Governmental Services - Personnel Services	2,471,310	175,853					1,144,628				3,791,791
519.30 - Other General Governmental Services - Operating Expenses	846,024	2,616,297		4,833			8,416,047				11,883,201
519.60 - Other General Governmental Services - Capital Outlay	15,452	1,700		232,752							249,904
519.90 - Other General Governmental Services - Other Uses								475,569			475,569

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.10 - Law Enforcement - Personnel Services	21,076,079	602,137									21,678,216
521.30 - Law Enforcement - Operating Expenses	3,167,869	895,068									4,062,937
521.60 - Law Enforcement - Capital Outlay	77,384	133,073									210,457
521.90 - Law Enforcement - Other Uses											0
522.10 - Fire Control - Personnel Services	16,666,099										16,666,099
522.30 - Fire Control - Operating Expenses	2,392,848										2,392,848
522.60 - Fire Control - Capital Outlay	63,533	22,109		170,018							255,660
522.90 - Fire Control - Other Uses											0
524.10 - Protective Inspections - Personnel Services	2,128,883										2,128,883
524.30 - Protective Inspections - Operating Expenses	184,452										184,452
524.60 - Protective Inspections - Capital Outlay											0
534.10 - Garbage/Solid Waste Control Services - Personnel Services						2,656,910					2,656,910
534.30 - Garbage/Solid Waste Control Services - Operating Expenses		56				3,577,267					3,577,323
534.60 - Garbage/Solid Waste Control Services - Capital Outlay											0
534.90 - Garbage/Solid Waste Control Services - Other Uses											0
536.10 - Water-Sewer Combination Services - Personnel Services						10,070,420					10,070,420
536.30 - Water-Sewer Combination Services - Operating Expenses		19,411				21,112,755					21,132,166
536.90 - Water-Sewer Combination Services - Other Uses						1,792,671					1,792,671
539.10 - Other Physical Environment - Personnel Services	193,256										193,256
539.30 - Other Physical Environment - Operating Expenses	11,241										11,241
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road and Street Facilities - Personnel Services	185,305										185,305
541.30 - Road and Street Facilities - Operating Expenses	622,638	966									623,604
541.60 - Road and Street Facilities - Capital Outlay		68,710		72,934							141,644
544.10 - Mass Transit Systems - Personnel Services											0
544.30 - Mass Transit Systems - Operating Expenses											0
554.10 - Housing and Urban Development - Personnel Services		339,815									339,815
554.30 - Housing and Urban Development - Operating Expenses		25,260									25,260
554.60 - Housing and Urban Development - Capital Outlay											0
559.10 - Other Economic Environment - Personnel Services											0
559.30 - Other Economic Environment - Operating Expenses		766,458		1,776,587							2,543,045
559.60 - Other Economic Environment - Capital Outlay											0
571.10 - Libraries - Personnel Services	1,627,038										1,627,038
571.30 - Libraries - Operating Expenses	412,260	14,836									427,096
571.60 - Libraries - Capital Outlay	163,225	50,700									213,925
572.10 - Parks and Recreation - Personnel Services	3,491,647	187,359				1,310,143					4,989,149
572.30 - Parks and Recreation - Operating Expenses	1,325,651	380,558		29,730		778,884					2,514,823
572.60 - Parks and Recreation - Capital Outlay	15,220	37,391		708,934							761,545
572.90 - Parks and Recreation - Other Uses											0
579.10 - Other Culture/Recreation - Personnel Services		93,057									93,057
579.30 - Other Culture/Recreation - Operating Expenses		64,358									64,358
579.60 - Other Culture/Recreation - Capital Outlay		3,500									3,500
581.90 - Inter-Fund Group Transfers Out - Other Uses	1,265,373	6,636,639	6,050,000	4,780,800		11,268,138	1,961				30,002,911
593.90 - Special Items (Loss) - Other Uses											0
Grand Total	65,642,979	13,167,149	11,214,162	7,776,588		54,245,049	9,832,924	16,561,774			178,440,625

Data Element Worksheet Report for FYE: 2012, Boynton Beach

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boynton Beach Community Redevelopment Agency	Blended in Primary Report	\$6,935,314	\$6,792,342	\$24,895,753
Special District - Quantum Park Overlay Dependent District	Independently Reported	\$1,021,870	\$1,644,745	\$2,603,880