

Unit Information

Unit Type: City

Year: 2018

Unit Name: Boynton Beach

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Mara Frederiksen

Title: Director of Financial Services

Phone: (561) 742-6312

Address:

Post Office Box 310
Boynton Beach, FL 33524-0310

Contact Information

Name: Mrs. Mara Frederiksen

Title: Director of Financial Services

Phone: (561) 742-6312

Email: frederiksenm@bbfl.us

Address:

Post Office Box 310
Boynton Beach, FL 33524-0310

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/30/2019

Audit Received Date: 5/7/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$134,145,000

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/7/2019

Auditor Name: Caler, Donten, Levine, Cohen,
Porter, & Veil, P.A.

Address:

505 S. Flagler Drive, Suite 900, West Palm
Beach, FL 33401

Certification

Chief Financial Officer

Name: Mara Frederiksen

Title: Director of Financial Services

Chairman/Elected Official

Name: Steven Grant

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?

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 | 33,819,753 | 11,776,329 | | | | | | | | | 45,596,082 |
| 312410 - First Local Option Fuel Tax | | 1,350,572 | | | | | | | | | 1,350,572 |
| 314100 - Utility Service Tax - Electricity | | | 6,389,825 | | | | | | | | 6,389,825 |
| 314300 - Utility Service Tax - Water | | | 1,238,321 | | | | | | | | 1,238,321 |
| 314400 - Utility Service Tax - Gas | | | 107,128 | | | | | | | | 107,128 |
| 314900 - Utility Service Tax - Other | | | | | | | | | | | 0 |
| 315000 - Communications Service Tax (Chapter 202) | | | 2,325,012 | | | | | | | | 2,325,012 |
| 316000 - Local Business Tax (Chapter 205) | 1,753,678 | | | | | | | | | | 1,753,678 |
| 322000 - Building Permits | 3,480,743 | 80,883 | | | | | | | | | 3,561,626 |
| 323100 - Franchise Fee - Electricity | 4,475,200 | | | | | | | | | | 4,475,200 |
| 323400 - Franchise Fee - Gas | 5,487 | | | | | | | | | | 5,487 |
| 323900 - Franchise Fee - Other | 234,998 | | | | | | | | | | 234,998 |
| 325200 - Special Assessments - Charges for Public Services | 6,859,493 | | | | | | | | | | 6,859,493 |
| 329000 - Other Permits, Fees & Special Assessments | 180,942 | 287,773 | | | | | | | | | 468,715 |
| 331100 - Federal Grant - General Government | 1,614,628 | | | | | | | | | | 1,614,628 |
| 331200 - Federal Grant - Public Safety | | 20,174 | | | | | | | | | 20,174 |
| 331500 - Federal Grant - Economic Environment | | 472,377 | | | | | | | | | 472,377 |
| 331700 - Federal Grant - Culture/Recreation | | 46,000 | | | | | | | | | 46,000 |
| 331900 - Federal Grant - Other | | 10,501 | | | | | | | | | 10,501 |
| 334420 - State Grant - Mass Transit | | 85,528 | | | | | | | | | 85,528 |
| 334490 - State Grant - Other Transportation | | 7,957 | | | | | | | | | 7,957 |
| 334500 - State Grant - Economic Environment | | 459,662 | | | | | | | | | 459,662 |
| 334700 - State Grant - Culture/Recreation | | 42,207 | | 50,000 | | | | | | | 92,207 |
| 334900 - State Grant - Other | | | | | | | | | | | 0 |
| 335120 - State Revenue Sharing - Proceeds | 2,719,455 | | | | | | | | | | 2,719,455 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 54,406 | | | | | | | | | | 54,406 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 64,770 | | | | | | | | | | 64,770 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 5,920,903 | | | 5,241,879 | | | | | | | 11,162,782 |
| 335190 - State Revenue Sharing - Other General Government | 51,214 | | | | | | | | | | 51,214 |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | 100,089 | | | | | | | | | | 100,089 |
| 337100 - Local Government Unit Grant - General Government | | 16,000 | | | | | | | | | 16,000 |
| 337200 - Local Government Unit Grant - Public Safety | | 7,186 | | | | | | | | | 7,186 |
| 337300 - Local Government Unit Grant - Physical Environment | | | | | | | | | | | 0 |
| 337400 - Local Government Unit Grant - Transportation | | 29,914 | | | | | | | | | 29,914 |
| 337700 - Local Government Unit Grant - Culture/Recreation | | | | | | | | | | | 0 |
| 337900 - Local Government Unit Grants - Other | | | | | | | | | | | 0 |
| 338000 - Shared Revenue From Other Local Units | 328,001 | 56,342 | | | | 21,855 | | | | | 406,198 |
| 339000 - Payments From Other Local Units In Lieu Of Taxes | 137,656 | 11,942 | | | | | | | | | 149,598 |
| 341200 - Internal Service Fund Fees and Charges | | | | | | | 8,928,453 | | | | 8,928,453 |
| 341900 - Other General Government Charges and Fees | 588,660 | | | | | | | | | | 588,660 |
| 342100 - Service Charge - Law Enforcement Services | 781,259 | | | | | | | | | | 781,259 |
| 342200 - Service Charge - Fire Protection | 2,596,183 | | | | | | | | | | 2,596,183 |
| 342400 - Service Charge - Emergency Management Service Fees/Charges | 2,771,327 | | | | | | | | | | 2,771,327 |
| 342500 - Service Charge - Protective Inspection Fees | 2,100 | | | | | | | | | | 2,100 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|------------|-------|-----------------|-------------|
| 342900 - Service Charge - Other Public Safety Charges and Fees | 102,593 | | | | | | | | | | 102,593 |
| 343300 - Service Charge - Water Utility | | | | | | 23,420,190 | | | | | 23,420,190 |
| 343400 - Service Charge - Garbage/Solid Waste | | | | | | 11,890,131 | | | | | 11,890,131 |
| 343500 - Service Charge - Sewer/Wastewater Utility | 5,000 | | | | | 22,976,869 | | | | | 22,981,869 |
| 343800 - Service Charge - Cemetery | | 132,819 | | | | | | | | | 132,819 |
| 343900 - Service Charge - Other Physical Environment Charges | 20,339 | | | | | | | | | | 20,339 |
| 344300 - Service Charge - Mass Transit | | | | | | | | | | | 0 |
| 345900 - Service Charge - Other Economic Environment Charges | | 5,247 | | | | | | | | | 5,247 |
| 347200 - Service Charge - Parks and Recreation | 403,943 | 1,741,382 | | | | 1,569,682 | | | | | 3,715,007 |
| 349000 - Other Charges for Services | | | | | | | | | | | 0 |
| 352000 - Fines - Library | 17,803 | | | | | | | | | | 17,803 |
| 354000 - Fines - Local Ordinance Violation | 248,507 | 1,605,712 | | | | | | | | | 1,854,219 |
| 359000 - Other Judgments, Fines and Forfeits | | | | | | | | | | | 0 |
| 361100 - Interest | 777,946 | 170,148 | 13,410 | 2,275,354 | | 54,395 | 4,190 | 5,352,569 | | | 8,648,012 |
| 361400 - Gain (Loss) on Sale of Investments | | | | | | | | 27,368,956 | | | 27,368,956 |
| 362000 - Rents and Royalties | 437,947 | | | | | | | | | | 437,947 |
| 364000 - Disposition of Fixed Assets | | | | | | | | | | | 0 |
| 365000 - Sale of Surplus Materials and Scrap | 3,536 | | | | | | 122,097 | | | | 125,633 |
| 366000 - Contributions and Donations from Private Sources | | 279,181 | | | | 1,391,769 | | | | | 1,670,950 |
| 367000 - Licenses | | | | | | | | | | | 0 |
| 368000 - Pension Fund Contributions | | | | | | | | 24,170,643 | | | 24,170,643 |
| 369900 - Other Miscellaneous Revenues | 2,917,719 | 58,076 | | 2,029,250 | | 97,422 | 348,004 | 39,333 | | | 5,489,804 |
| 381000 - Inter-Fund Group Transfers In | 15,067,850 | 254,274 | 2,140,955 | 10,776,595 | | 10,000 | 4,680,112 | | | | 32,929,786 |
| 384000 - Debt Proceeds | | | | | | | | | | | 0 |
| 389900 - Proprietary - Other Non-Operating Sources | | | | | | | | | | | 0 |
| Grand Total | 88,544,128 | 19,008,186 | 12,214,651 | 20,373,078 | | 61,432,313 | 14,082,856 | 56,931,501 | | | 272,586,713 |

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 | 205,900 | | | | | | | | | | 205,900 |
| 511.30 - Legislative - Operating Expenses | 45,838 | | | | | | | | | | 45,838 |
| 511.60 - Legislative - Capital Outlay | | | | | | | | | | | 0 |
| 511.90 - Legislative - Other Uses | 9,000 | | | | | | | | | | 9,000 |
| 512.10 - Executive - Personnel Services | 1,345,457 | | | | | | | | | | 1,345,457 |
| 512.30 - Executive - Operating Expenses | 6,766,985 | 895,080 | | 40,853 | | | | | | | 7,702,918 |
| 512.60 - Executive - Capital Outlay | 127,946 | | | 197,425 | | | | | | | 325,371 |
| 512.90 - Executive - Other Uses | 125,620 | | | | | | | | | | 125,620 |
| 513.10 - Financial and Administrative - Personnel Services | 2,857,064 | | | | | | 264,633 | | | | 3,121,697 |
| 513.30 - Financial and Administrative - Operating Expenses | 1,080,082 | | | | | | 32,248 | 2,174,665 | | | 3,286,995 |
| 513.60 - Financial and Administrative - Capital Outlay | 27,588 | | | | | | | | | | 27,588 |
| 513.90 - Financial and Administrative - Other Uses | | | | | | | | | | | 0 |
| 514.10 - Legal Counsel - Personnel Services | 120,541 | | | | | | | | | | 120,541 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|------------|-------|-----------------|------------|
| 514.30 - Legal Counsel - Operating Expenses | 595,178 | | | | | | | | | | 595,178 |
| 515.10 - Comprehensive Planning - Personnel Services | 684,732 | | | | | | | | | | 684,732 |
| 515.30 - Comprehensive Planning - Operating Expenses | 59,345 | | | | | | | | | | 59,345 |
| 517.30 - Debt Service Payments - Operating Expenses | | | 5,750 | | | | | | | | 5,750 |
| 517.70 - Debt Service Payments - Debt Service | | | 4,485,556 | | | | | | | | 4,485,556 |
| 517.90 - Debt Service Payments - Other Uses | | | | | | | | | | | 0 |
| 518.30 - Pension Benefits - Operating Expenses | | | | | | | | 22,598,718 | | | 22,598,718 |
| 518.90 - Pension Benefits - Other Uses | | | | | | | | | | | 0 |
| 519.10 - Other General Government - Personnel Services | 771,284 | 233,592 | | | | | 1,196,655 | | | | 2,201,531 |
| 519.30 - Other General Government - Operating Expenses | 1,050,184 | 3,235,464 | | | | | 11,783,565 | | | | 16,069,213 |
| 519.60 - Other General Government - Capital Outlay | 30,969 | | | 872,483 | | | | | | | 903,452 |
| 519.90 - Other General Government - Other Uses | | 18,737 | | | | | | 386,991 | | | 405,728 |
| 521.10 - Law Enforcement - Personnel Services | 26,614,564 | 249,536 | | | | | | | | | 26,864,100 |
| 521.30 - Law Enforcement - Operating Expenses | 3,496,306 | 1,065,372 | | | | | | | | | 4,561,678 |
| 521.60 - Law Enforcement - Capital Outlay | 191,584 | 65,818 | | 957,499 | | | | | | | 1,214,901 |
| 521.90 - Law Enforcement - Other Uses | | | | 721,623 | | | | | | | 721,623 |
| 522.10 - Fire Control - Personnel Services | 24,530,466 | | | | | | | | | | 24,530,466 |
| 522.30 - Fire Control - Operating Expenses | 1,804,721 | | | | | | | | | | 1,804,721 |
| 522.60 - Fire Control - Capital Outlay | 769,222 | | | 22,100 | | | | | | | 791,322 |
| 522.90 - Fire Control - Other Uses | | | | | | | | | | | 0 |
| 524.10 - Protective Inspections - Personnel Services | 2,687,674 | | | | | | | | | | 2,687,674 |
| 524.30 - Protective Inspections - Operating Expenses | 513,471 | | | 44,270 | | | | | | | 557,741 |
| 524.60 - Protective Inspections - Capital Outlay | | | | 13,898 | | | | | | | 13,898 |
| 524.90 - Protective Inspections - Other Uses | | | | | | | | | | | 0 |
| 525.10 - Emergency and Disaster Relief - Personnel Services | | | | | | | | | | | 0 |
| 525.30 - Emergency and Disaster Relief - Operating Expenses | | | | | | | | | | | 0 |
| 525.60 - Emergency and Disaster Relief - Capital Outlay | | | | | | | | | | | 0 |
| 525.90 - Emergency and Disaster Relief - Other Uses | | | | | | | | | | | 0 |
| 533.10 - Water Utility Services - Personnel Services | | | | | | | | | | | 0 |
| 533.30 - Water Utility Services - Operating Expenses | | | | | | | | | | | 0 |
| 533.60 - Water Utility Services - Capital Outlay | | | | | | | | | | | 0 |
| 534.10 - Garbage/Solid Waste - Personnel Services | | | | | | 3,353,426 | | | | | 3,353,426 |
| 534.30 - Garbage/Solid Waste - Operating Expenses | | | | | | 4,948,814 | | | | | 4,948,814 |
| 534.60 - Garbage/Solid Waste - Capital Outlay | | | | | | | | | | | 0 |
| 534.90 - Garbage/Solid Waste - Other Uses | | | | | | | | | | | 0 |
| 535.10 - Sewer/Wastewater Services - Personnel Services | | | | | | | | | | | 0 |
| 535.30 - Sewer/Wastewater Services - Operating Expenses | | | | | | | | | | | 0 |
| 535.90 - Sewer/Wastewater Services - Other Uses | | | | | | | | | | | 0 |
| 536.10 - Water/Sewer Services - Personnel Services | | | | | | 9,603,027 | | | | | 9,603,027 |
| 536.30 - Water/Sewer Services - Operating Expenses | | | | | | 25,269,331 | | | | | 25,269,331 |
| 536.60 - Water/Sewer Services - Capital Outlay | | | | | | | | | | | 0 |
| 536.90 - Water/Sewer Services - Other Uses | | | | | | 3,203,498 | | | | | 3,203,498 |
| 538.60 - Flood Control/Stormwater Control - Capital Outlay | | | | | | | | | | | 0 |
| 539.10 - Other Physical Environment - Personnel Services | 235,565 | | | | | | | | | | 235,565 |
| 539.30 - Other Physical Environment - Operating Expenses | 9,639 | | | 17,899 | | | | | | | 27,538 |
| 539.60 - Other Physical Environment - Capital Outlay | | | | 39,865 | | | | | | | 39,865 |
| 539.90 - Other Physical Environment - Other Uses | | | | | | | | | | | 0 |
| 541.10 - Road/Street Facilities - Personnel Services | 278,015 | | | | | | | | | | 278,015 |
| 541.30 - Road/Street Facilities - Operating Expenses | 780,658 | 1,150 | | 601,871 | | | | | | | 1,383,679 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|------------|-------|-----------------|-------------|
| 541.60 - Road/Street Facilities - Capital Outlay | 6,509 | | | | | | | | | | 6,509 |
| 541.90 - Road/Street Facilities - Other Uses | | | | | | | | | | | 0 |
| 544.10 - Mass Transit - Personnel Services | | | | | | | | | | | 0 |
| 544.30 - Mass Transit - Operating Expenses | | | | | | | | | | | 0 |
| 554.10 - Housing and Urban Development - Personnel Services | | 223,964 | | | | | | | | | 223,964 |
| 554.30 - Housing and Urban Development - Operating Expenses | | 18,034 | | | | | | | | | 18,034 |
| 554.60 - Housing and Urban Development - Capital Outlay | | | | | | | | | | | 0 |
| 559.10 - Other Economic Development - Personnel Services | 102,335 | | | | | | | | | | 102,335 |
| 559.30 - Other Economic Development - Operating Expenses | 211,457 | 444,199 | | 5,484,446 | | | | | | | 6,140,102 |
| 559.60 - Other Economic Development - Capital Outlay | | 7,186 | | 3,717,027 | | | | | | | 3,724,213 |
| 559.90 - Other Economic Development - Other Uses | | | | | | | | | | | 0 |
| 571.10 - Libraries - Personnel Services | 1,878,379 | 2,203 | | | | | | | | | 1,880,582 |
| 571.30 - Libraries - Operating Expenses | 475,713 | 77,746 | | | | | | | | | 553,459 |
| 571.60 - Libraries - Capital Outlay | 170,000 | 8,258 | | | | | | | | | 178,258 |
| 572.10 - Parks/Recreation - Personnel Services | 3,511,764 | 220,519 | | | | 837,607 | | | | | 4,569,890 |
| 572.30 - Parks/Recreation - Operating Expenses | 2,181,855 | 247,394 | | 39,658 | | 712,889 | | | | | 3,181,796 |
| 572.60 - Parks/Recreation - Capital Outlay | 25,101 | 25,902 | | 619,641 | | | | | | | 670,644 |
| 572.90 - Parks/Recreation - Other Uses | | | | | | | | | | | 0 |
| 579.10 - Other Culture/Recreation - Personnel Services | | 115,910 | | | | | | | | | 115,910 |
| 579.30 - Other Culture/Recreation - Operating Expenses | | 81,160 | | | | | | | | | 81,160 |
| 579.60 - Other Culture/Recreation - Capital Outlay | | | | | | | | | | | 0 |
| 581.90 - Interfund Transfers Out - Other Uses | 2,417,186 | 13,596,563 | 7,115,000 | 45,370 | | 9,750,787 | 4,876 | | | | 32,929,782 |
| 585.90 - Payment to Refunded Bond Escrow Agent - Other Uses | | | | | | | | | | | 0 |
| 590.30 - Other Non-Operating Disbursements - Operating Expenses | | | | | | | | | | | 0 |
| 590.90 - Other Non-Operating Disbursements - Other Uses | 165,564 | | | | | | | | | | 165,564 |
| 593.90 - Special Items(Loss) - Other Uses | | | | | | | | | | | 0 |
| Grand Total | 88,961,461 | 20,833,787 | 11,606,306 | 13,435,928 | | 57,679,379 | 13,281,977 | 25,160,374 | | | 230,959,212 |

Data Element Worksheet Report for FYE: 2018, Boynton Beach

Affiliates Report for FYE 2018

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|---|------------------------|----------------|--------------------|--------------|
| Special District - Boynton Beach Community Redevelopment Agency | Independently Reported | \$25,200,701 | \$26,369,871 | \$14,118,000 |
| Special District - Quantum Park Overlay Dependent District | Independently Reported | \$783,800 | \$855,323 | \$851,468 |

