

Unit Information

Unit Type: City

Year: 2020

Unit Name: Boynton Beach

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Mara Frederiksen

Title: Director of Financial Services

Phone: (561) 742-6312

Address:

Post Office Box 310
Boynton Beach, FL 33524

Contact Information

Name: Ms. Corinne Elliott

Title: Deputy Finance Director

Phone: (561) 742-6311

Email: elliottc@bbfl.us

Address:

Post Office Box 310
Boynton Beach, FL 33524

AFR Details

Revision #2 AFR

AFR Status: Verified By DFS

AFR Received Date: 4/26/2021

Audit Received Date: 4/26/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$179,487,282

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/12/2021

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 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	38,488,762	13,932,896									52,421,658
312410 - First Local Option Fuel Tax		1,229,597									1,229,597
314100 - Utility Service Tax - Electricity			6,348,256								6,348,256
314300 - Utility Service Tax - Water			1,300,109								1,300,109
314400 - Utility Service Tax - Gas			82,629								82,629
314900 - Utility Service Tax - Other	123,596		86,806								210,402
315000 - Communications Service Tax (Chapter 202)			2,747,866								2,747,866
316000 - Local Business Tax (Chapter 205)	1,863,221										1,863,221
322000 - Building Permits	3,012,960										3,012,960
323100 - Franchise Fee - Electricity	4,356,435										4,356,435
323400 - Franchise Fee - Gas	23,584										23,584
325200 - Special Assessments - Charges for Public Services	6,883,199										6,883,199
329000 - Other Permits, Fees & Special Assessments	382,910										382,910
331100 - Federal Grant - General Government		1,615,654									1,615,654
331200 - Federal Grant - Public Safety		892,713									892,713
331500 - Federal Grant - Economic Environment		63,000									63,000
331700 - Federal Grant - Culture/Recreation		62,780									62,780
334500 - State Grant - Economic Environment		493,768									493,768
335120 - State Revenue Sharing - Proceeds	2,639,113										2,639,113
335140 - State Revenue Sharing - Mobile Home Licenses	51,162										51,162
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	61,322										61,322
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	5,765,787			5,331,081							11,096,868
335190 - State Revenue Sharing - Other General Government	72,298										72,298
335290 - State Revenue Sharing - Other Public Safety	308,918										308,918
337200 - Local Government Unit Grant - Public Safety		16,660									16,660
338000 - Shared Revenue From Other Local Units						3,369					3,369
339000 - Payments From Other Local Units In Lieu Of Taxes	218,831										218,831
341200 - Internal Service Fund Fees and Charges							9,844,129				9,844,129
341900 - Other General Government Charges and Fees	495,647										495,647
342100 - Service Charge - Law Enforcement Services	1,618,429										1,618,429
342200 - Service Charge - Fire Protection	4,042,954										4,042,954
342400 - Service Charge - Emergency Management Service Fees/Charges	2,743,648										2,743,648
342500 - Service Charge - Protective Inspection Fees	17,088										17,088
342900 - Service Charge - Other Public Safety Charges and Fees	74,200										74,200
343300 - Service Charge - Water Utility						24,049,139					24,049,139
343400 - Service Charge - Garbage/Solid Waste						13,022,899					13,022,899
343500 - Service Charge - Sewer/Wastewater Utility						25,016,698					25,016,698
343800 - Service Charge - Cemetery		174,110									174,110
343900 - Service Charge - Other Physical Environment Charges	6,200										6,200
347200 - Service Charge - Parks and Recreation	390,127	1,476,757				1,948,750					3,815,634
354000 - Fines - Local Ordinance Violation	468,382										468,382
359000 - Other Judgments, Fines and Forfeits		2,190,200									2,190,200
361100 - Interest	246,953	303,914	30,161	362,612		793,731	15,516	6,702,123			8,455,010
361400 - Gain (Loss) on Sale of Investments								28,779,831			28,779,831

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
362000 - Rents and Royalties	261,296	7,922				69,621					338,839
364000 - Disposition of Fixed Assets							283,745				283,745
366000 - Contributions and Donations from Private Sources		244,764		184,117							428,881
368000 - Pension Fund Contributions								24,319,221			24,319,221
369900 - Other Miscellaneous Revenues	5,600,127	25,079		278,616		72,832	79,316	4,491			6,060,461
381000 - Inter-Fund Group Transfers In	16,642,000	36,171	2,139,852	16,994,001		10,000	5,152,633				40,974,657
384000 - Debt Proceeds	79,853,165										79,853,165
Grand Total	176,712,314	22,765,985	12,735,679	23,150,427		64,987,039	15,375,339	59,805,666			375,532,449

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	212,170										212,170
511.30 - Legislative - Operating Expenses	56,004										56,004
511.90 - Legislative - Other Uses	9,000										9,000
512.10 - Executive - Personnel Services	1,501,851										1,501,851
512.30 - Executive - Operating Expenses	4,374,338	8,590		3,201							4,386,129
512.60 - Executive - Capital Outlay	79,870,273										79,870,273
512.70 - Executive - Debt Service	5,303,937			3,089,821							8,393,758
513.10 - Financial and Administrative - Personnel Services	3,368,889						395,494				3,764,383
513.30 - Financial and Administrative - Operating Expenses	1,337,026		7,561				31,587	2,571,789			3,947,963
513.60 - Financial and Administrative - Capital Outlay	14,197										14,197
514.10 - Legal Counsel - Personnel Services	134,203										134,203
514.30 - Legal Counsel - Operating Expenses	483,392										483,392
515.10 - Comprehensive Planning - Personnel Services	759,146										759,146
515.30 - Comprehensive Planning - Operating Expenses	15,160										15,160
517.70 - Debt Service Payments - Debt Service			4,562,541			2,992,127					7,554,668
518.30 - Pension Benefits - Operating Expenses								26,879,010			26,879,010
519.10 - Other General Government - Personnel Services	790,889	3,522,296					1,665,579				5,978,764
519.30 - Other General Government - Operating Expenses	1,226,076	136,500					12,821,006				14,183,582
519.60 - Other General Government - Capital Outlay	17,129			18,500							35,629
519.90 - Other General Government - Other Uses								382,314			382,314
521.10 - Law Enforcement - Personnel Services	28,025,395	417,826									28,443,221
521.30 - Law Enforcement - Operating Expenses	4,462,261	854,026									5,316,287
521.60 - Law Enforcement - Capital Outlay	381,406	666,769									1,048,175
522.10 - Fire Control - Personnel Services	24,089,200										24,089,200
522.30 - Fire Control - Operating Expenses	2,893,320										2,893,320
522.60 - Fire Control - Capital Outlay	135,848										135,848
524.10 - Protective Inspections - Personnel Services	2,873,754										2,873,754
524.30 - Protective Inspections - Operating Expenses	815,338										815,338
524.60 - Protective Inspections - Capital Outlay	17,279										17,279
534.10 - Garbage/Solid Waste - Personnel Services						3,877,161					3,877,161
534.30 - Garbage/Solid Waste - Operating Expenses						5,701,899					5,701,899
536.10 - Water/Sewer Services - Personnel Services						10,186,810					10,186,810

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
536.30 - Water/Sewer Services - Operating Expenses						26,044,785					26,044,785
536.90 - Water/Sewer Services - Other Uses						818,077					818,077
539.10 - Other Physical Environment - Personnel Services	147,060										147,060
539.30 - Other Physical Environment - Operating Expenses	8,130			1,067							9,197
539.60 - Other Physical Environment - Capital Outlay	2,406			65,835							68,241
541.10 - Road/Street Facilities - Personnel Services	262,202										262,202
541.30 - Road/Street Facilities - Operating Expenses	813,793	1,150									814,943
541.60 - Road/Street Facilities - Capital Outlay	67,025			205,000							272,025
554.10 - Housing and Urban Development - Personnel Services		135,703									135,703
554.30 - Housing and Urban Development - Operating Expenses		13,914									13,914
559.10 - Other Economic Development - Personnel Services	289,814										289,814
559.30 - Other Economic Development - Operating Expenses	153,175	514,788		10,151,278							10,819,241
559.60 - Other Economic Development - Capital Outlay				368,626							368,626
571.10 - Libraries - Personnel Services	2,006,056										2,006,056
571.30 - Libraries - Operating Expenses	532,021	36,523									568,544
571.60 - Libraries - Capital Outlay	171,682	106,477									278,159
572.10 - Parks/Recreation - Personnel Services	3,915,275	65,026				1,001,559					4,981,860
572.30 - Parks/Recreation - Operating Expenses	2,556,163	270,305		5,877,511		729,367					9,433,346
572.60 - Parks/Recreation - Capital Outlay	48,655	2,650		2,858,412							2,909,717
572.90 - Parks/Recreation - Other Uses	2,861										2,861
579.10 - Other Culture/Recreation - Personnel Services		160,296									160,296
579.30 - Other Culture/Recreation - Operating Expenses		202,788									202,788
579.60 - Other Culture/Recreation - Capital Outlay		544,585									544,585
581.90 - Interfund Transfers Out - Other Uses	2,598,073	14,018,154	7,840,000	5,775,427		10,736,555	6,448				40,974,657
Grand Total	176,741,872	21,678,366	12,410,102	28,414,678		62,088,340	14,920,114	29,833,113			346,086,585

Data Element Worksheet Report for FYE: 2020, Boynton Beach

Affiliates Report for FYE 2020

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boynton Beach Community Redevelopment Agency	Independently Reported	\$27,184,441	\$27,709,658	\$10,169,000
Special District - Quantum Park Overlay Dependent District	Not a Component Unit	\$306,395	\$179,459	\$0

