

Unit Information

Unit Type: City

Year: 2017

Unit Name: Boynton Beach

Unit Dependency:

Unit Status: Active

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: 8/2/2018

Audit Received Date: 8/9/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$115,189,514

Audit Information

Was an audit performed? Yes

Audit Performed Date: 7/31/2018

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: Asst City Manager-Admin Svcs

Chairman/Elected Official

Name: Steven B. Grant

Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

<input type="checkbox"/>	<input type="checkbox"/>
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Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	31,704,673	10,579,150									42,283,823
312410 - First Local Option Fuel Tax		1,368,662									1,368,662
314100 - Utility Service Tax - Electricity			6,200,908								6,200,908
314300 - Utility Service Tax - Water			1,256,285								1,256,285
314400 - Utility Service Tax - Gas			108,881								108,881
314900 - Utility Service Tax - Other	234,998		10,149								245,147
315000 - Communications Service Tax (Chapter 202)			2,558,269								2,558,269
316000 - Local Business Tax (Chapter 205)	1,662,205										1,662,205
322000 - Building Permits	2,320,370										2,320,370
323100 - Franchise Fee - Electricity	4,525,056										4,525,056
323400 - Franchise Fee - Gas	24,681										24,681
323500 - Franchise Fee - Cable Television											0
325200 - Special Assessments - Charges for Public Services	5,692,928										5,692,928
329000 - Other Permits, Fees & Special Assessments	445,467	64,077									509,544
331100 - Federal Grant - General Government											0
331200 - Federal Grant - Public Safety		74,539									74,539
331500 - Federal Grant - Economic Environment		492,796									492,796
331900 - Federal Grant - Other											0
334200 - State Grant - Public Safety		39,002									39,002
334500 - State Grant - Economic Environment		72,568									72,568
334700 - State Grant - Culture/Recreation		68,945									68,945
334900 - State Grant - Other		11,795									11,795
335120 - State Revenue Sharing - Proceeds	2,638,921										2,638,921
335140 - State Revenue Sharing - Mobile Home Licenses	52,065										52,065
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	58,909										58,909
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	5,738,661			3,177,508							8,916,169
335190 - State Revenue Sharing - Other General Government	60,840										60,840
335290 - State Revenue Sharing - Other Public Safety	1,721,874										1,721,874
337100 - Local Government Unit Grant - General Government											0
337200 - Local Government Unit Grant - Public Safety		9,454									9,454
337300 - Local Government Unit Grant - Physical Environment											0
337700 - Local Government Unit Grant - Culture/Recreation		27,218									27,218
337900 - Local Government Unit Grants - Other											0
338000 - Shared Revenue From Other Local Units	236,802					73,610					310,412
339000 - Payments From Other Local Units In Lieu Of Taxes	134,833										134,833
341200 - Internal Service Fund Fees and Charges							8,191,952				8,191,952
341900 - Other General Government Charges and Fees	764,148										764,148
342100 - Service Charge - Law Enforcement Services	667,080										667,080
342200 - Service Charge - Fire Protection	2,374,940										2,374,940
342400 - Service Charge - Emergency Management Service Fees/Charges	3,314,940										3,314,940
342500 - Service Charge - Protective Inspection Fees											0
342900 - Service Charge - Other Public Safety Charges and Fees	7,690										7,690
343300 - Service Charge - Water Utility						23,369,589					23,369,589
343400 - Service Charge - Garbage/Solid Waste						11,781,261					11,781,261

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343500 - Service Charge - Sewer/Wastewater Utility						22,687,238					22,687,238
343800 - Service Charge - Cemetery		143,100									143,100
343900 - Service Charge - Other Physical Environment Charges											0
344300 - Service Charge - Mass Transit											0
347200 - Service Charge - Parks and Recreation	449,261	1,701,769				1,264,586					3,415,616
349000 - Other Charges for Services		16,746									16,746
354000 - Fines - Local Ordinance Violation	600,889										600,889
359000 - Other Judgments, Fines and Forfeits		944,155									944,155
361100 - Interest	148,509	57,106	8,700	91,484		314,624	3,127	5,021,315			5,644,865
361400 - Gain (Loss) on Sale of Investments								35,369,469			35,369,469
362000 - Rents and Royalties	413,386					19,590					432,976
364000 - Disposition of Fixed Assets							229,017				229,017
365000 - Sale of Surplus Materials and Scrap	2,827										2,827
366000 - Contributions and Donations from Private Sources		337,763		83,024							420,787
368000 - Pension Fund Contributions								21,844,295			21,844,295
369900 - Other Miscellaneous Revenues	962,010	162,648		4,000		40,178	730,003	14,100			1,912,939
381000 - Inter-Fund Group Transfers In	14,842,000	277,295	2,140,220	8,438,535		310,000	4,498,657				30,506,707
384000 - Debt Proceeds											0
389900 - Proprietary - Other Non-Operating Sources						215,756					215,756
Grand Total	81,800,963	16,448,788	12,283,412	11,794,551		60,076,432	13,652,756	62,249,179			258,306,081

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	192,247										192,247
511.30 - Legislative - Operating Expenses	44,126										44,126
511.60 - Legislative - Capital Outlay	15,619										15,619
511.90 - Legislative - Other Uses	7,350										7,350
512.10 - Executive - Personnel Services	1,200,806	5,800									1,206,606
512.30 - Executive - Operating Expenses	3,035,112	44,573		3,200							3,082,885
512.60 - Executive - Capital Outlay				39,295							39,295
512.90 - Executive - Other Uses	192,261										192,261
513.10 - Financial and Administrative - Personnel Services	2,557,178						276,016				2,833,194
513.30 - Financial and Administrative - Operating Expenses	1,025,803						20,061	2,174,665			3,220,529
513.60 - Financial and Administrative - Capital Outlay	19,993										19,993
514.10 - Legal Counsel - Personnel Services	115,079										115,079
514.30 - Legal Counsel - Operating Expenses	407,843										407,843
515.10 - Comprehensive Planning - Personnel Services	762,307										762,307
515.30 - Comprehensive Planning - Operating Expenses	10,062										10,062
517.30 - Debt Service Payments - Operating Expenses			5,409			9,900					15,309
517.70 - Debt Service Payments - Debt Service			4,484,828			1,638,406					6,123,234
518.30 - Pension Benefits - Operating Expenses								21,325,511			21,325,511
518.90 - Pension Benefits - Other Uses											0
519.10 - Other General Government - Personnel Services	653,376	258,117					1,051,947				1,963,440

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.30 - Other General Government - Operating Expenses	940,566	2,822,527					11,580,283				15,343,376
519.60 - Other General Government - Capital Outlay	1,792	36,098		9,600							47,490
519.90 - Other General Government - Other Uses								204,543			204,543
521.10 - Law Enforcement - Personnel Services	26,613,370	94,616									26,707,986
521.30 - Law Enforcement - Operating Expenses	3,223,551	631,183									3,854,734
521.60 - Law Enforcement - Capital Outlay	213,354	10,250		548,260							771,864
521.90 - Law Enforcement - Other Uses											0
522.10 - Fire Control - Personnel Services	22,864,940										22,864,940
522.30 - Fire Control - Operating Expenses	1,916,579	9,455									1,926,034
522.60 - Fire Control - Capital Outlay	254,964			211,057							466,021
522.90 - Fire Control - Other Uses											0
524.10 - Protective Inspections - Personnel Services	2,541,501										2,541,501
524.30 - Protective Inspections - Operating Expenses	602,017										602,017
524.60 - Protective Inspections - Capital Outlay											0
534.10 - Garbage/Solid Waste - Personnel Services						3,260,229					3,260,229
534.30 - Garbage/Solid Waste - Operating Expenses						5,185,429					5,185,429
534.60 - Garbage/Solid Waste - Capital Outlay											0
534.90 - Garbage/Solid Waste - Other Uses											0
536.10 - Water/Sewer Services - Personnel Services						10,394,400					10,394,400
536.30 - Water/Sewer Services - Operating Expenses						24,100,061					24,100,061
536.90 - Water/Sewer Services - Other Uses						1,349,711					1,349,711
539.10 - Other Physical Environment - Personnel Services	200,640										200,640
539.30 - Other Physical Environment - Operating Expenses	14,197										14,197
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road/Street Facilities - Personnel Services	211,275										211,275
541.30 - Road/Street Facilities - Operating Expenses	900,942	1,067									902,009
541.60 - Road/Street Facilities - Capital Outlay	32,628			304,733							337,361
544.10 - Mass Transit - Personnel Services											0
544.30 - Mass Transit - Operating Expenses											0
554.10 - Housing and Urban Development - Personnel Services		211,723									211,723
554.30 - Housing and Urban Development - Operating Expenses		14,877									14,877
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	44,117	431,645		3,233,455							3,709,217
559.60 - Other Economic Development - Capital Outlay	1,405			1,629,663							1,631,068
571.10 - Libraries - Personnel Services	1,881,680	1,705									1,883,385
571.30 - Libraries - Operating Expenses	478,594	63,607									542,201
571.60 - Libraries - Capital Outlay	163,227	3,633									166,860
572.10 - Parks/Recreation - Personnel Services	3,347,555	287,960				817,781					4,453,296
572.30 - Parks/Recreation - Operating Expenses	2,137,045	276,619		83,216		691,124					3,188,004
572.60 - Parks/Recreation - Capital Outlay	35,576	101,538		170,522							307,636
572.90 - Parks/Recreation - Other Uses											0
579.10 - Other Culture/Recreation - Personnel Services		112,434									112,434
579.30 - Other Culture/Recreation - Operating Expenses		212,903									212,903
579.60 - Other Culture/Recreation - Capital Outlay											0
581.90 - Interfund Transfers Out - Other Uses	2,491,861	10,974,618	6,920,000	200,000		9,918,044	2,184				30,506,707
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
593.90 - Special Items(Loss) - Other Uses											0
Grand Total	81,454,873	16,606,948	11,410,237	6,433,001		57,365,085	12,930,491	23,704,719			209,905,354

Data Element Worksheet Report for FYE: 2017, Boynton Beach

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boynton Beach Community Redevelopment Agency	Independently Reported	\$21,262,044	\$19,223,810	\$15,449,000
Special District - Quantum Park Overlay Dependent District	Independently Reported	\$938,808	\$794,620	\$1,170,555

