

### Unit Information

Unit Type: City

Year: 2012

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: 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

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 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



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