

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?

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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

