

Unit Information

Unit Type: City

Year: 2014

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: 12/4/2015

Audit Received Date: 2/2/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$113,312,722

Audit Information

Was an audit performed? Yes

Audit Performed Date: 12/30/2015

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?

☐☐

Revenues Report for FYE 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	25,080,585	7,022,119									32,102,704
312410 - First Local Option Fuel Tax		1,199,533									1,199,533
314100 - Utility Service Tax - Electricity			5,694,438								5,694,438
314300 - Utility Service Tax - Water			1,127,758								1,127,758
314400 - Utility Service Tax - Gas			130,756								130,756
314900 - Utility Service Tax - Other	190,000		34,807								224,807
315000 - Communications Service Tax (Chapter 202)			2,494,979								2,494,979
316000 - Local Business Tax (Chapter 205)	1,432,258										1,432,258
322000 - Building Permits	1,864,854										1,864,854
323100 - Franchise Fee - Electricity	4,419,648										4,419,648
323400 - Franchise Fee - Gas	26,835										26,835
323500 - Franchise Fee - Cable Television											0
325200 - Special Assessments - Charges for Public Services	4,933,830										4,933,830
329000 - Other Permits, Fees & Special Assessments	247,362	99,307									346,669
331100 - Federal Grant - General Government											0
331200 - Federal Grant - Public Safety		569,984									569,984
331500 - Federal Grant - Economic Environment		839,513									839,513
331900 - Federal Grant - Other		4,716									4,716
334200 - State Grant - Public Safety		45,822									45,822
334500 - State Grant - Economic Environment		84,628									84,628
334700 - State Grant - Culture/Recreation		77,345									77,345
334900 - State Grant - Other		93,605									93,605
335120 - State Revenue Sharing - Proceeds	2,160,821										2,160,821
335140 - State Revenue Sharing - Mobile Home Licenses	49,618										49,618
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	45,887										45,887
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	5,033,943										5,033,943
335190 - State Revenue Sharing - Other General Government	69,146										69,146
335290 - State Revenue Sharing - Other Public Safety	1,736,771										1,736,771
337100 - Local Government Unit Grant - General Government				173,555							173,555
337200 - Local Government Unit Grant - Public Safety		18,137									18,137
337300 - Local Government Unit Grant - Physical Environment											0
337700 - Local Government Unit Grant - Culture/Recreation		24,208									24,208
337900 - Local Government Unit Grants - Other		15,309									15,309
338000 - Shared Revenue From Other Local Units	397,120					60,884					458,004
339000 - Payments From Other Local Units In Lieu Of Taxes	108,879										108,879
341200 - Internal Service Fund Fees and Charges							6,538,747				6,538,747
341900 - Other General Government Charges and Fees	905,409										905,409
342100 - Service Charge - Law Enforcement Services	629,399										629,399
342200 - Service Charge - Fire Protection	2,131,232										2,131,232
342400 - Service Charge - Emergency Management Service Fees/Charges	1,219,565										1,219,565
342500 - Service Charge - Protective Inspection Fees											0
342900 - Service Charge - Other Public Safety Charges and Fees	37,223										37,223
343300 - Service Charge - Water Utility						19,259,718					19,259,718
343400 - Service Charge - Garbage/Solid Waste						10,554,298					10,554,298

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343500 - Service Charge - Sewer/Wastewater Utility						22,284,285					22,284,285
343800 - Service Charge - Cemetery		178,455									178,455
343900 - Service Charge - Other Physical Environment Charges											0
344300 - Service Charge - Mass Transit											0
347200 - Service Charge - Parks and Recreation	414,847	1,876,028				1,657,756					3,948,631
349000 - Other Charges for Services		20,946									20,946
354000 - Fines - Local Ordinance Violation	621,614										621,614
359000 - Other Judgments, Fines and Forfeits		1,212,657									1,212,657
361100 - Interest	76,817	68,535	4,878	27,370		614,598	11,277	4,949,516			5,752,991
361300 - Net Increase (Decrease) in Fair Value of Investments								22,618,781			22,618,781
362000 - Rents and Royalties	345,242					23,103					368,345
364000 - Disposition of Fixed Assets							536,843				536,843
365000 - Sale of Surplus Materials and Scrap	1,699										1,699
366000 - Contributions and Donations from Private Sources		192,767		71,372							264,139
368000 - Pension Fund Contributions								20,192,958			20,192,958
369900 - Other Miscellaneous Revenues	226,220	96,565		17,237		45,120	160,249	27,848			573,239
381000 - Inter-Fund Group Transfers In	16,711,115	475,876	1,519,178	4,947,499		111,000	2,734,447				26,499,115
384000 - Debt Proceeds											0
389800 - Proprietary - Capital Contributions from Private Source						302,801					302,801
Grand Total	71,117,939	14,216,055	11,006,794	5,237,033		54,913,563	9,981,563	47,789,103			214,262,050

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	169,242										169,242
511.30 - Legislative - Operating Expenses	71,458										71,458
511.90 - Legislative - Other Uses											0
512.10 - Executive - Personnel Services	1,105,076	14,864									1,119,940
512.30 - Executive - Operating Expenses	2,033,147	19,173		32,572							2,084,892
512.60 - Executive - Capital Outlay	882			8,595							9,477
512.90 - Executive - Other Uses	9,794										9,794
513.10 - Financial and Administrative - Personnel Services	2,609,346						279,188				2,888,534
513.30 - Financial and Administrative - Operating Expenses	937,592						15,066	1,803,622			2,756,280
513.60 - Financial and Administrative - Capital Outlay	4,161										4,161
514.10 - Legal Counsel - Personnel Services	111,413										111,413
514.30 - Legal Counsel - Operating Expenses	532,846										532,846
515.10 - Comprehensive Planning - Personnel Services	633,887										633,887
515.30 - Comprehensive Planning - Operating Expenses	15,378										15,378
517.30 - Debt Service Payments - Operating Expenses			10,110			16,725					26,835
517.70 - Debt Service Payments - Debt Service			4,927,765			2,547,659					7,475,424
518.30 - Pension Benefits - Operating Expenses								17,565,368			17,565,368
518.90 - Pension Benefits - Other Uses											0
519.10 - Other General Government - Personnel Services	2,958,584	182,674					1,218,543				4,359,801
519.30 - Other General Government - Operating Expenses	811,633	2,751,777		27,896			8,589,000				12,180,306

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.60 - Other General Government - Capital Outlay	753			1,118,922							1,119,675
519.90 - Other General Government - Other Uses								291,477			291,477
521.10 - Law Enforcement - Personnel Services	21,900,933	239,820									22,140,753
521.30 - Law Enforcement - Operating Expenses	3,449,548	1,266,791									4,716,339
521.60 - Law Enforcement - Capital Outlay	53,698	243,099		94,060							390,857
521.90 - Law Enforcement - Other Uses											0
522.10 - Fire Control - Personnel Services	17,782,176	530,654									18,312,830
522.30 - Fire Control - Operating Expenses	2,422,006			10,477							2,432,483
522.60 - Fire Control - Capital Outlay	83,340			8,474							91,814
522.90 - Fire Control - Other Uses											0
524.10 - Protective Inspections - Personnel Services	2,353,065										2,353,065
524.30 - Protective Inspections - Operating Expenses	326,919										326,919
524.60 - Protective Inspections - Capital Outlay											0
534.10 - Garbage/Solid Waste - Personnel Services						2,928,714					2,928,714
534.30 - Garbage/Solid Waste - Operating Expenses						3,969,672					3,969,672
534.60 - Garbage/Solid Waste - Capital Outlay											0
534.90 - Garbage/Solid Waste - Other Uses											0
536.10 - Water/Sewer Services - Personnel Services						10,728,872					10,728,872
536.30 - Water/Sewer Services - Operating Expenses						21,243,381					21,243,381
536.90 - Water/Sewer Services - Other Uses						1,688,446					1,688,446
539.10 - Other Physical Environment - Personnel Services	213,184										213,184
539.30 - Other Physical Environment - Operating Expenses	12,255										12,255
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road/Street Facilities - Personnel Services	285,332										285,332
541.30 - Road/Street Facilities - Operating Expenses	768,630	1,006									769,636
541.60 - Road/Street Facilities - Capital Outlay	1,849			109,039							110,888
544.10 - Mass Transit - Personnel Services											0
544.30 - Mass Transit - Operating Expenses											0
554.10 - Housing and Urban Development - Personnel Services		321,722									321,722
554.30 - Housing and Urban Development - Operating Expenses		62,913									62,913
554.60 - Housing and Urban Development - Capital Outlay											0
559.10 - Other Economic Development - Personnel Services	158,111										158,111
559.30 - Other Economic Development - Operating Expenses	33,615	592,286		1,001,218							1,627,119
559.60 - Other Economic Development - Capital Outlay	3,549	79,615		2,520,625							2,603,789
571.10 - Libraries - Personnel Services	1,772,719										1,772,719
571.30 - Libraries - Operating Expenses	433,837	32,735									466,572
571.60 - Libraries - Capital Outlay	161,964	50,651									212,615
572.10 - Parks/Recreation - Personnel Services	3,355,285	285,607				1,311,017					4,951,909
572.30 - Parks/Recreation - Operating Expenses	1,806,716	375,585		45,274		707,399					2,934,974
572.60 - Parks/Recreation - Capital Outlay	8,556	10,716		77,060							96,332
572.90 - Parks/Recreation - Other Uses											0
579.10 - Other Culture/Recreation - Personnel Services		103,262									103,262
579.30 - Other Culture/Recreation - Operating Expenses		78,474									78,474
579.60 - Other Culture/Recreation - Capital Outlay		3,850									3,850
581.90 - Interfund Transfers Out - Other Uses	1,642,398	7,608,213	6,050,000	693,115		10,502,739	2,650				26,499,115
593.90 - Special Items(Loss) - Other Uses											0
Grand Total	71,034,877	14,855,487	10,987,875	5,747,327		55,644,624	10,104,447	19,660,467			188,035,104

Data Element Worksheet Report for FYE: 2014, Boynton Beach

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boynton Beach Community Redevelopment Agency	Blended in Primary Report	\$8,295,969	\$8,499,091	\$21,007,146
Special District - Quantum Park Overlay Dependent District	Independently Reported	\$750,939	\$1,103,670	\$2,061,244