

Unit Information

Unit Type: City

Year: 2021

Unit Name: Boynton Beach

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Mara Frederiksen

Title: Finance Director

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

Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 5/26/2022

Audit Received Date: 4/22/2022

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$167,282,731

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/15/2022

Auditor Name: Marcum LLP

Address:

525 Okeechobee Boulevard, Suite 750
West Palm Beach, FL 33401

Certification

Chief Financial Officer

Name: Mara Frederiksen

Title: Director of Financial Services

Chairman/Elected Official

Name: Ty Penserga

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 2021

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
311000 - Ad Valorem Taxes	40,922,907	14,928,164	0	0	0	0	0	0	0	0	0	55,851,071
312410 - First Local Option Fuel Tax	0	1,279,257	0	0	0	0	0	0	0	0	0	1,279,257
314100 - Utility Service Tax - Electricity	0	0	6,459,471	0	0	0	0	0	0	0	0	6,459,471
314300 - Utility Service Tax - Water	0	0	1,321,625	0	0	0	0	0	0	0	0	1,321,625
314400 - Utility Service Tax - Gas	0	0	122,352	0	0	0	0	0	0	0	0	122,352
314900 - Utility Service Tax - Other	0	0	48,354	0	0	0	0	0	0	0	0	48,354
315100 - State Communications Services Taxes	0	0	2,685,712	0	0	0	0	0	0	0	0	2,685,712
316000 - Local Business Tax (Chapter 205)	1,505,597	0	0	0	0	0	0	0	0	0	0	1,505,597
322000 - Building Permits	386,688	3,490,053	0	0	0	0	0	0	0	0	0	3,876,741
323100 - Franchise Fee - Electricity	4,537,323	0	0	0	0	0	0	0	0	0	0	4,537,323
323400 - Franchise Fee - Gas	30,410	0	0	0	0	0	0	0	0	0	0	30,410
323900 - Franchise Fee - Other	121,095	0	0	0	0	0	0	0	0	0	0	121,095
325200 - Special Assessments - Charges for Public Services	7,033,880	0	0	0	0	0	0	0	0	0	0	7,033,880
329500 - Other Fees & Special Assessments	175,194	349,226	0	0	0	0	0	0	0	0	0	524,420
331100 - Federal Grant - General Government	0	108,894	0	0	0	0	0	0	0	0	0	108,894
331200 - Federal Grant - Public Safety	0	898,973	0	0	0	0	0	0	0	0	0	898,973
331310 - Federal Grant - Water Supply System	0	0	0	0	0	108,557	0	0	0	0	0	108,557
331500 - Federal Grant - Economic Environment	0	921,657	0	0	0	0	0	0	0	0	0	921,657
331900 - Federal Grant - Other	0	54,250	0	0	0	0	0	0	0	0	0	54,250
334100 - State Grant - General Government	0	2,419	0	0	0	0	0	0	0	0	0	2,419
334500 - State Grant - Economic Environment	0	230,076	0	0	0	0	0	0	0	0	0	230,076
334700 - State Grant - Culture/Recreation	0	52,090	0	0	0	0	0	0	0	0	0	52,090
335125 - Municipal Revenue Sharing Program - Proceeds	3,125,669	0	0	0	0	0	0	0	0	0	0	3,125,669
335140 - State Revenue Sharing - Mobile Home Licenses	56,842	0	0	0	0	0	0	0	0	0	0	56,842
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	70,220	0	0	0	0	0	0	0	0	0	0	70,220
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	6,790,775	0	0	6,162,106	0	0	0	0	0	0	0	12,952,881
335190 - State Revenue Sharing - Other General Government	82,573	0	0	0	0	0	0	0	0	0	0	82,573
335290 - State Revenue Sharing - Other Public Safety	69,389	0	0	0	0	0	0	0	0	0	0	69,389
335900 - State Revenue Sharing - Other	1,890,308	0	0	0	0	0	0	0	0	0	0	1,890,308
337200 - Local Government Unit Grant - Public Safety	0	18,460	0	0	0	0	0	0	0	0	0	18,460
338000 - Shared Revenue From Other Local Units	397,170	0	0	0	0	10,441	0	0	0	0	0	407,611
339000 - Payments From Other Local Units In Lieu Of Taxes	174,793	0	0	0	0	0	0	0	0	0	0	174,793
341200 - Internal Service Fund Fees and Charges	0	0	0	0	0	0	10,763,972	0	0	0	0	10,763,972
341900 - Other General Government Charges and Fees	602,279	0	0	0	0	0	0	0	0	0	0	602,279
342100 - Service Charge - Law Enforcement Services	746,853	0	0	0	0	0	0	0	0	0	0	746,853
342200 - Service Charge - Fire Protection	3,315,034	0	0	0	0	0	0	0	0	0	0	3,315,034
342400 - Service Charge - Emergency Management Service Fees/Charges	2,266,874	0	0	0	0	0	0	0	0	0	0	2,266,874

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
342500 - Service Charge - Protective Inspection Fees	59,600	0	0	0	0	0	0	0	0	0	0	59,600
342900 - Service Charge - Other Public Safety Charges and Fees	77,025	0	0	0	0	0	0	0	0	0	0	77,025
343300 - Service Charge - Water Utility	0	0	0	0	0	24,976,528	0	0	0	0	0	24,976,528
343400 - Service Charge - Garbage/Solid Waste	0	0	0	0	0	18,741,094	0	0	0	0	0	18,741,094
343500 - Service Charge - Sewer/Wastewater Utility	0	0	0	0	0	19,736,462	0	0	0	0	0	19,736,462
343800 - Service Charge - Cemetery	0	159,000	0	0	0	0	0	0	0	0	0	159,000
343900 - Service Charge - Other Physical Environment Charges	22,423	0	0	0	0	367,348	0	0	0	0	0	389,771
347200 - Service Charge - Parks and Recreation	600,722	2,076,365	0	0	0	2,552,175	0	0	0	0	0	5,229,262
354000 - Fines - Local Ordinance Violation	612,000	0	0	0	0	0	0	0	0	0	0	612,000
359000 - Other Judgments, Fines and Forfeits	0	2,463,993	0	0	0	0	0	0	0	0	0	2,463,993
361100 - Interest	114,058	179,943	8,594	202,052	0	126,888	6,843	6,804,656	0	0	0	7,443,034
361400 - Gain (Loss) on Sale of Investments	0	0	0	0	0	0	0	80,310,220	0	0	0	80,310,220
362000 - Rents and Royalties	550,082	0	0	0	0	0	0	0	0	0	0	550,082
364000 - Disposition of Fixed Assets	0	0	0	0	0	0	411,459	0	0	0	0	411,459
366000 - Contributions and Donations from Private Sources	0	221,412	0	0	0	0	0	0	0	0	0	221,412
368000 - Pension Fund Contributions	0	0	0	0	0	0	0	25,430,983	0	0	0	25,430,983
369900 - Other Miscellaneous Revenues	4,370,736	199,124	0	203,905	0	145,232	493,309	37,995	0	0	0	5,450,301
381000 - Inter-Fund Group Transfers In	18,473,000	713,599	2,137,822	12,664,428	0	10,000	5,848,072	0	0	0	0	39,846,921
Grand Total	99,181,519	28,346,955	12,783,930	19,232,491	0	66,774,725	17,523,655	112,583,854	0	0	0	356,427,129

Expenditures Report for FYE 2021

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
511.10 - Legislative - Personnel Services	218,687	0	0	0	0	0	0	0	0	0	0	218,687
511.30 - Legislative - Operating Expenses	88,141	0	0	0	0	0	0	0	0	0	0	88,141
512.10 - Executive - Personnel Services	1,661,725	0	0	0	0	0	0	0	0	0	0	1,661,725
512.30 - Executive - Operating Expenses	3,425,267	0	0	0	0	0	0	0	0	0	0	3,425,267
512.60 - Executive - Capital Outlay	170,827	0	0	0	0	0	0	0	0	0	0	170,827
512.90 - Executive - Other Uses	4,156,040	0	0	0	0	0	0	0	0	0	0	4,156,040
513.10 - Financial and Administrative - Personnel Services	3,581,978	0	0	0	0	0	403,112	0	0	0	0	3,985,090
513.30 - Financial and Administrative - Operating Expenses	1,463,766	0	0	0	0	0	48,105	2,619,991	0	0	0	4,131,862
513.60 - Financial and Administrative - Capital Outlay	27,825	0	0	0	0	0	0	0	0	0	0	27,825
514.10 - Legal Counsel - Personnel Services	139,094	0	0	0	0	0	0	0	0	0	0	139,094
514.30 - Legal Counsel - Operating Expenses	507,960	0	0	0	0	0	0	0	0	0	0	507,960
515.10 - Comprehensive Planning - Personnel Services	729,968	0	0	0	0	0	0	0	0	0	0	729,968
515.30 - Comprehensive Planning - Operating Expenses	70,111	0	0	0	0	0	0	0	0	0	0	70,111
517.70 - Debt Service Payments - Debt Service	0	0	4,553,183	0	0	1,596,054	0	0	0	0	0	6,149,237
518.30 - Pension Benefits - Operating Expenses	0	0	0	0	0	0	0	26,551,336	0	0	0	26,551,336

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
519.10 - Other General Government - Personnel Services	944,587	334,610	0	0	0	0	1,779,326	0	0	0	0	3,058,523
519.30 - Other General Government - Operating Expenses	2,028,678	4,599,800	-824	3,202	0	19,965	13,034,816	0	0	0	0	19,685,637
519.60 - Other General Government - Capital Outlay	2,111	4,838	0	16,459	0	0	0	0	0	0	0	23,408
519.90 - Other General Government - Other Uses	0	0	0	2,312,594	0	0	0	390,939	0	0	0	2,703,533
521.10 - Law Enforcement - Personnel Services	30,194,623	202,201	0	0	0	0	0	0	0	0	0	30,396,824
521.30 - Law Enforcement - Operating Expenses	5,168,329	145,398	0	0	0	0	0	0	0	0	0	5,313,727
521.60 - Law Enforcement - Capital Outlay	115,336	62,178	0	0	0	0	0	0	0	0	0	177,514
522.10 - Fire Control - Personnel Services	25,339,001	0	0	0	0	0	0	0	0	0	0	25,339,001
522.30 - Fire Control - Operating Expenses	3,560,507	119,524	0	0	0	0	0	0	0	0	0	3,680,031
522.60 - Fire Control - Capital Outlay	24,463	563,148	0	0	0	0	0	0	0	0	0	587,611
522.90 - Fire Control - Other Uses	145,994	0	0	0	0	0	0	0	0	0	0	145,994
524.10 - Protective Inspections - Personnel Services	1,035,833	2,079,706	0	0	0	0	0	0	0	0	0	3,115,539
524.30 - Protective Inspections - Operating Expenses	196,817	666,711	0	0	0	0	0	0	0	0	0	863,528
524.60 - Protective Inspections - Capital Outlay	4,174	0	0	0	0	0	0	0	0	0	0	4,174
524.90 - Protective Inspections - Other Uses	0	327,283	0	0	0	0	0	0	0	0	0	327,283
534.10 - Garbage/Solid Waste - Personnel Services	0	0	0	0	0	3,422,589	0	0	0	0	0	3,422,589
534.30 - Garbage/Solid Waste - Operating Expenses	0	0	0	1,067	0	5,752,659	0	0	0	0	0	5,753,726
534.90 - Garbage/Solid Waste - Other Uses	0	0	0	0	0	40,175	0	0	0	0	0	40,175
536.10 - Water/Sewer Services - Personnel Services	0	0	0	0	0	9,126,053	0	0	0	0	0	9,126,053
536.30 - Water/Sewer Services - Operating Expenses	0	0	0	0	0	26,909,068	0	0	0	0	0	26,909,068
536.60 - Water/Sewer Services - Capital Outlay	0	0	0	84,980	0	0	0	0	0	0	0	84,980
536.90 - Water/Sewer Services - Other Uses	0	0	0	0	0	770,328	0	0	0	0	0	770,328
539.10 - Other Physical Environment - Personnel Services	95,196	0	0	0	0	0	0	0	0	0	0	95,196
539.30 - Other Physical Environment - Operating Expenses	13,226	0	0	0	0	0	0	0	0	0	0	13,226
541.10 - Road/Street Facilities - Personnel Services	289,280	0	0	0	0	0	0	0	0	0	0	289,280
541.30 - Road/Street Facilities - Operating Expenses	880,791	1,150	0	0	0	0	0	0	0	0	0	881,941
541.60 - Road/Street Facilities - Capital Outlay	22,000	0	0	0	0	0	0	0	0	0	0	22,000
545.10 - Parking Facilities - Personnel Services	45,383	0	0	0	0	0	0	0	0	0	0	45,383
545.30 - Parking Facilities - Operating Expenses	68,839	0	0	0	0	0	0	0	0	0	0	68,839
545.60 - Parking Facilities - Capital Outlay	3,688	0	0	0	0	0	0	0	0	0	0	3,688
554.10 - Housing and Urban Development - Personnel Services	0	267,070	0	0	0	0	0	0	0	0	0	267,070
554.30 - Housing and Urban Development - Operating Expenses	0	52,554	0	0	0	0	0	0	0	0	0	52,554
559.10 - Other Economic Development - Personnel Services	314,242	0	0	0	0	0	0	0	0	0	0	314,242
559.30 - Other Economic Development - Operating Expenses	203,071	1,090,927	0	6,180,444	0	0	0	0	0	0	0	7,474,442
559.60 - Other Economic Development - Capital Outlay	0	0	0	3,576,146	0	0	0	0	0	0	0	3,576,146
564.30 - Public Assistance - Operating Expenses	0	28,574	0	0	0	0	0	0	0	0	0	28,574
571.10 - Libraries - Personnel Services	2,191,133	0	0	0	0	0	0	0	0	0	0	2,191,133
571.30 - Libraries - Operating Expenses	532,061	41,062	0	0	0	0	0	0	0	0	0	573,123
571.60 - Libraries - Capital Outlay	130,347	0	0	0	0	0	0	0	0	0	0	130,347
572.10 - Parks/Recreation - Personnel Services	4,304,841	116,188	0	0	0	1,005,719	0	0	0	0	0	5,426,748

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
572.30 - Parks/Recreation - Operating Expenses	2,857,179	327,748	0	23,086	0	617,941	0	0	0	0	0	3,825,954
572.60 - Parks/Recreation - Capital Outlay	17,537	18,793	0	6,254,852	0	0	0	0	0	0	0	6,291,182
572.90 - Parks/Recreation - Other Uses	0	0	0	0	0	52,930	0	0	0	0	0	52,930
579.10 - Other Culture/Recreation - Personnel Services	0	124,054	0	0	0	0	0	0	0	0	0	124,054
579.30 - Other Culture/Recreation - Operating Expenses	0	127,615	0	0	0	0	0	0	0	0	0	127,615
579.60 - Other Culture/Recreation - Capital Outlay	0	64,530	0	0	0	0	0	0	0	0	0	64,530
581.90 - Interfund Transfers Out - Other Uses	3,782,370	15,591,966	7,840,000	1,237,567	0	11,372,435	22,583	0	0	0	0	39,846,921
Grand Total	100,753,026	26,957,628	12,392,359	19,690,397	0	60,685,916	15,287,942	29,562,266	0	0	0	265,329,534

Data Element Worksheet Report for FYE: 2021, Boynton Beach

Affiliates Report for FYE 2021

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boynton Beach Community Redevelopment Agency	Blended in Primary Report	\$16,861,919	\$15,368,399	\$8,310,000
Special District - Quantum Park Overlay Dependent District	Not a Component Unit	\$317,999	\$84,805	\$0

Supplemental Information Report for FYE 2021

Compensation

Affiliated Entity	Type	Total Employees	Total Employee Compensation Earned or Awarded	Total Contractors	Total Contractor Compensation Earned or Awarded
Boynton Beach Community Redevelopment Agency	Blended in Primary Report	8	884,856	2	61,403

Construction Projects

