

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date: (X) Consent () Regular
February 5, 2008 () Ordinance () Public Hearing

Department Submitted By: Clerk & Comptroller, Palm Beach County

Submitted For: Clerk & Comptroller, Tax Collector, & Property Appraiser

I. EXECUTIVE BRIEF

1. Motion and Title:

Staff recommends motion to receive and file: Annual financial reports, excess fees and unexpended budget for F/Y 2006/07, for the Clerk & Comptroller, Tax Collector, and Property Appraiser.

B. Summary:

The financial reports of these Constitutional Officers were submitted to the Office of the Clerk to the Board on or before October 31, 2007, in accordance with F.S. 218.36. The amounts shown for the Tax Collector and the Property Appraiser represent the total payment to the County. A portion of these revenues are budgeted in the Library, Fire-Rescue, and various other special revenue funds.

	Budget Estimate	Actual Excess Fees	Additional Excess Fees
CLERK & COMPTROLLER	\$ 2,000,000.00	\$ 2,785,223.76	\$ 785,223.76
TAX COLLECTOR	\$ 34,886,971.00	\$ 39,918,578.64	\$ 5,031,607.64
PROPERTY APPR.	\$ 1,168,356.00	\$ 1,976,210.60	\$ 807,854.60
	\$ 38,055,327.00	\$ 44,680,013.00	\$ 6,624,686.00

The amounts shown as additional excess fees will be included in the adjustment for additional balances brought forward which will be brought to the Board of County Commissioners in March, 2008.

C. Background and Justification:

These reports and fees are required to be submitted to the Board of County Commissioners within a statutory time frame. They are presented here for filing with the Board.

D. Attachments:

Reports of Clerk & Comptroller, Tax Collector, and Property Appraiser with supporting documents showing monies remitted to Board of County Commissioners.

Recommended by: Grant J. Skolnick
Grant J. Skolnick, Esq., Director of Board Services

1/18/08
Date

Approved by: N/A
Assistant County Administrator

Date _____

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2008	2009	2010	2011	2012
Capital Expenditures					
Operating Costs					
External Revenues	(6,624,686)				
Program Income (County)					
In-Kind Match (County)					
Net Fiscal Impact	(6,624,686)				
# Additional FTE Positions (Cumulative)					

Is Item Included in Current Budget: YES _____ NO _____ X _____

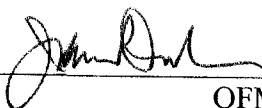
Budget Account No.: Fund _____ Dept _____ Unit _____ Object _____
Program _____

B. Recommended Sources of Funds / Summary of Fiscal Impact:

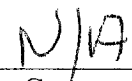
III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Administration Comments:

The adjustment for the additional excess fees will be brought to the Board in March, 2008.




OFMB
actv 1-22-08 JO 1-18-08



Contract Administration

B. Legal Sufficiency:



Assistant County Attorney 1/24/08

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment.

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2006 - 2007

Name of governmental unit SHARON R. BOCK

CLERK & COMPTROLLER PALM BEACH COUNTY

Address

301 N. OLIVE AVE. GOV'T. CENTER - 9TH FLOOR City and

zip code

WEST PALM BEACH 33401

SHARON R. BOCK, CLERK & COMPTROLLER

Telephone Number (561) 355-2996

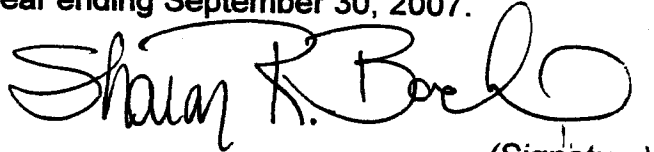
Person who may be contacted regarding this report.

Name CARTER HAMMER, CFO

Telephone Number (561) 355-6845

CERTIFICATION

I do solemnly swear that the information reported herein is a true, correct and complete report of all revenues and expenditures of my office for the year ending September 30, 2007.


(Signature)

Office of CLERK & COMPTROLLER
PALM BEACH COUNTY

STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn to and subscribed before me this 31st day

of OCTOBER, 2007, by SHARON R. BOCK



Signature of Notary Public - State of Florida

NOTARY PUBLIC-STATE OF FLORIDA
Diana H. Johnson
Commission #DD577467
Expires: JULY 24, 2010
BONDED THRU ATLANTIC BONDING CO., INC.

(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known ☒ or Produced Identification
Type of Identification Produced

Clerk of the Circuit Court
Schedule of Revenues and Expenditures
For the Fiscal Year ending September 30, 2007

Revenues

County Court	\$	1,955.12
Circuit Court		519,146.90
Certification, Copy & Record		376,198.60
Recording		9,530,590.40
County Officer, Commission & Fees		2,581,288.30
Intergovernmental Revenues		630,369.68
Other General Government Charges		1,328,397.19
Interest		274,125.67
Transfers-in from BCC		<u>17,803,724.00</u>
Total Revenues	\$	33,045,795.86

Expenditures

Personal Services	\$	14,690,336.44
Operating		12,428,363.45
Capital Outlay		3,017,864.32
Transfers Out		<u>124,007.89</u>
Total Expenditures	\$	30,260,572.10

Total Expenditures 30,260,572.10

Excess Fees \$ 2,785,223.76

Excess Fees due 2,785,223.76

over
BSA

2007-1310-1903



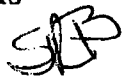
SHARON R. BOCK

Clerk & Comptroller
Palm Beach County

MEMORANDUM

DATE: October 31, 2007

TO: The Honorable Addie L. Greene, Chair
& Board of County Commissioners

FROM: The Honorable Sharon R. Bock, 
Clerk & Comptroller of Palm Beach County

RE: Clerk & Comptroller's FY 2007
Constitutional Officer's Financial Report

In compliance with Florida Statute 218.36, I am submitting the Clerk & Comptroller's FY 2007 Constitutional Officer's Financial Report and our check in the amount of \$2,785,223.76.

I am pleased that our office is providing the County with excess fees that once again exceed the anticipated amount of \$2 million. As you are aware, excess fees are comprised mainly from revenue generated by the recording of mortgages and deeds. The increasingly stagnant real estate market has resulted in a 27% reduction in mortgage and deed recordings. Additionally, we are currently implementing a new payroll system to accommodate the County's elimination of the expensive and antiquated mainframe computer system.

Despite these financial challenges, our commitment to fiscal accountability and responsibility coupled with on-going process improvements ensures that our office will continue to operate under the highest of performance standards while also contributing significant revenue to the County.

Thank you for your continued support and cooperation. We look forward to working with you in FY 2008.

cc: Carter Hammer, CFO, Clerk & Comptroller
Robert Weisman, County Administrator

Enclosures

301 North Olive Avenue
West Palm Beach, Florida 33401

P.O. Box 229
West Palm Beach, Florida 33402


Telephone 561-355-2996
Facsimile 561-355-6727

www.pbcountyclerk.com

INVOICE		GROSS AMOUNT	DISCOUNT	TAX	ADDITIONAL CHARGES	NET AMOUNT
NUMBER	DATE					
CESS FEE FY07	10/31/07	2,000,000.00	.00	.00	.00	2,000,000.00 USD
CHECK NUMBER	CHECK DATE	TOTAL GROSS	TOTAL DISCOUNT	TOTAL TAX	TOTAL ADDL CHARGES	CHECK AMOUNT
G0058629	10/31/07	2,000,000.00	.00	.00	.00	*2,000,000.00

REMOVE DOCUMENT ALONG THIS PERFORATION

SECURITY FEATURES: WATERMARK PAPER, VOID PANTOGRAPH IN GREEN, MICROPRINTING AND FULL CHEMICAL SENSITIVITY



Sharon L. Beck
CLERK & COMPTROLLER
PALM BEACH COUNTY
P.O. BOX 22
WEST PALM BEACH, FL 33402
GENERAL DISBURSEMENTS

WATERMARK: PALM BEACH COUNTY
VOID PANTOGRAPH: 10/31/07

G0058629
63-102/632 106

Amount: \$2,000,000.00

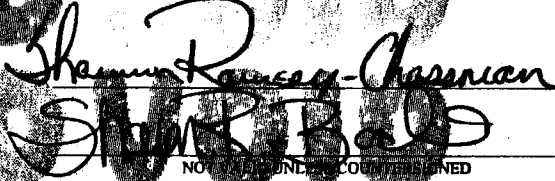
10/31/07

*2,000,000.00

*2,000,000.00

PAY*****Two Million & 00/100*****

TO THE ORDER OF Board of County Commissioners Palm Bch Cty
301 North Olive Ave
Room 203
West Palm Beach FL 33402


NO OTHER FUNDING COULD BE OBTAINED

00058629 063210125 2079900150089

CLERK & COMPTROLLER - PALM BEACH COUNTY

INVOICE		GROSS AMOUNT	DISCOUNT	TAX	ADDITIONAL CHARGES	NET AMOUNT
NUMBER	DATE					
EXCESS FEE FY07	10/31/07	2,000,000.00	.00	.00	.00	2,000,000.00 USD
CHECK NUMBER	CHECK DATE	TOTAL GROSS	TOTAL DISCOUNT	TOTAL TAX	TOTAL ADDL CHARGES	CHECK AMOUNT
G0058629	10/31/07	2,000,000.00	.00	.00	.00	*2,000,000.00



ANNE M. GANNON

TAX COLLECTOR, PALM BEACH COUNTY

Governmental Center • 301 North Olive Avenue, 3rd Floor • West Palm Beach, FL 33401
Mailing Address • Post Office Box 3715 • West Palm Beach, FL 33402-3715
www.taxcollectorpbcc.com • Tel (561) 355-2264 • Fax (561) 355-4123

Downtown Branch

301 North Olive Avenue
West Palm Beach

Glades Branch

2976 State Road 15
Belle Glade

North County Branch

3188 PGA Boulevard
Palm Beach Gardens

Lake Worth Branch

3551 South Military Trail
Lake Worth

South County Branch

501 South Congress Avenue
Delray Beach

Royal Palm Beach Branch

200 Civic Center Way
Royal Palm Beach

October 31, 2007

The Honorable Sharon R. Bock
Clerk & Comptroller
301 North Olive Avenue, 9th Floor
West Palm Beach, FL 33401

Re: 2007 Annual Report

Dear Sharon:

In accordance with Florida Statutes, 218.36, enclosed is a copy of the Palm Beach County Tax Collector's Office annual financial report for fiscal year ended September 30, 2007. I am returning the fees collected, in excess of my operating budget, to the various taxing authorities in proportion to the fees paid. A check in the amount of \$39,925,791.51 for the Board of County Commissioners' portion of the "excess fees" is attached.

These excess revenues combined with investment earnings distributed to the Board of County Commissioners during the 2006-2007 fiscal year, represent a significant added revenue source for the County.

Sincerely,

Anne M. Gannon

AMG:jpm

Attachments

cc: Robert Weisman, Palm Beach County

h:\yearend\excessfeesbock07.doc

**PALM BEACH COUNTY TAX COLLECTOR
COMBINED STATEMENT OF POSITION
For the fiscal year ended September 30, 2007**

	Governmental Fund Type	Fiduciary Fund Type	General Capital Assets	General Long-Term Debt	Totals (Memorandum Only)
Assets					
Cash and cash equivalents	45,755,646	43,748,619	-	-	89,504,265
Investments	2,506,009	-	-	-	2,506,009
Accounts receivable, net	205,990	183,658	-	-	389,648
Due from other funds	1,347,506	-	-	-	1,347,506
Due from other governments	312	-	-	-	312
Other assets	6,748	-	-	-	6,748
Capital assets	-	-	3,109,745	-	3,109,745
Amount to be provided for debt	-	-	-	634,657	634,657
Total assets	49,822,211	43,932,277	3,109,745	634,657	97,498,890
Liabilities					
Vouchers payable and accrued liabilities	686,502	131,752	-	-	818,254
Due to other funds	22,176	1,358,354	-	-	1,380,530
Due to Board of County Commissioners	41,999,098	13,164,724	-	-	55,163,822
Due to other governments	6,374,055	26,292,260	-	-	32,666,315
Due to individuals	-	2,985,187	-	-	2,985,187
Deferred revenue	740,380	-	-	-	740,380
Compensated absences	-	-	-	634,657	634,657
Total liabilities	49,822,211	43,932,277	-	634,657	94,389,145
Equity and other credits					
Investment in general capital assets	-	-	3,109,745	-	3,109,745
Total equity and other credits	-	-	3,109,745	-	3,109,745
Total liabilities, equity and other credits	49,822,211	43,932,277	3,109,745	634,657	97,498,890

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2007**

Taxing Authority	2007 Commissions	Excess Fee Allocation	% of Total Commissions	
Ad Valorem Taxes				
County (Includes 2 School Funds and South Lake Worth Inlet District)	36,450,575.27	26,152,675.05	54.4802%	
Other Revenue	14,416,781.32	10,343,798.26	21.5478%	
Library	986,583.99	707,857.43	1.4746%	
Fire Rescue MSTU	3,501,298.14	2,512,122.56	5.2332%	
Glades Fire Rescue MSTU	27,286.48	19,577.59	0.0408%	
Jupiter Fire Rescue	244,909.17	175,718.21	0.3680%	
Palm Beach County Utility Assessment	10,183.83	7,306.73	0.0152%	
Palm Beach County Road Improvement Assessment	6,441.21	4,621.46	0.0096%	
Boca Raton Fire Hydrant	2,642.91	1,896.24	0.0039%	
Riviera Beach Fire Hydrant	303.81	217.98	0.0005%	
Sub-Total		55,647,006.13	39,925,791.51	83.1718%
Solid Waste Authority	2,375,201.76	1,704,167.34	3.5501%	
Sub-Total		2,375,201.76	1,704,167.34	3.5501%
School Board - Debt	479,304.10	343,892.64	0.7164%	
Sub-Total		479,304.10	343,892.64	0.7164%
Districts				
Greater Boca Raton Beach & Park District	400,233.92	287,161.11	0.5982%	
Palm Beach County Healthcare District	2,902,738.70	2,082,666.22	4.3385%	
Childrens Services Council	1,854,767.95	1,330,764.83	2.7722%	
Florida Inland Navigation District	115,192.71	82,648.83	0.1722%	
South Florida Water Mgmt. District	849,728.28	609,665.76	1.2700%	
South Florida Water Mgmt. - Basin	936,497.35	671,921.11	1.3997%	
South Florida Water Mgmt. - Everglades Construction Project	299,201.66	214,672.16	0.4472%	
Jupiter Inlet District	31,438.06	22,556.28	0.0470%	
Sub-Total		7,389,798.63	5,302,056.30	11.0450%
Non-Ad Valorem Assessments				
Everglades Agricultural Area	12,396.49	8,894.27	0.0185%	
Delray Beach Stormwater Utility	19,607.48	14,068.04	0.0293%	
Lake Park Refuse Collection	5,625.78	4,036.40	0.0084%	
South Florida Water Mgmt. District - EAA Privilege Tax	206,564.30	148,206.41	0.3087%	
Cypress Grove Community Development District	1,486.06	1,066.22	0.0022%	
Tequesta Refuse Collection	2,794.44	2,004.96	0.0042%	
Tequesta Stormwater Utility	2,979.45	2,137.71	0.0045%	

FUND/CR NUMBER	0001	3506	3507	3508	3509	3510	3511	4013	CR TOTAL
CR FSA110806-001	0.00	2557.64	1461.49	191.04	0.00	0.00	8087.52	18969.79	31267.48
CR FSA112706-002	0.00	3968.92	5134.34	2425.31	0.00	0.00	22041.57	107719.35	141289.49
CR FSA121306-003	0.00	39808.59	31905.87	42428.37	3639.56	0.00	277540.47	593591.05	988913.91
CR FSA122806-004	0.00	2380.11	656.62	7694.61	1434.94	0.00	9173.42	37379.54	58719.24
CR FSA012407-005	0.00	6081.89	5126.75	6503.36	1118.86	0.00	28909.32	60648.75	108388.93
CR FSA021407-006	0.00	3421.51	1876.06	5932.70	964.38	0.00	10901.92	34880.28	57976.85
CR FSA031407-008	0.00	912.18	4476.59	1666.09	1801.88	0.00	16939.17	45411.27	71207.18
CR FSA041807-009	0.00	7652.73	2442.41	9741.86	635.91	0.00	41120.71	66496.85	128090.47
CR FSA051607-010	0.00	890.33	1621.82	1577.03	155.31	0.00	6505.14	16806.05	27555.68
CR FSA062907-011	0.00	299.55	-17.03	1468.28	16.27	0.00	7568.05	23135.26	32470.38
CR FSA070607-012	0.00	3556.41	4619.78	13392.26	289.81	0.00	44369.69	76884.59	143112.54
CR FSA072507-013	0.00	0.00	0.00	0.00	0.00	0.00	566.80	525.18	1091.98
CR FSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CR FSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND TOTAL	0.00	71529.86	59304.70	93020.91	10056.92	0.00	473723.78	1082447.96	1790084.13
% OF GRAND TOTAL	0.000	0.040	0.033	0.052	0.006	0.000	0.265	0.605	100.00%

INVESTMENT EARNINGS

PER FUND (% OF \$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
------------------------	--------	--------	--------	--------	--------	--------	--------	--------	--------

\$0.00

Tax Collector

Excess Fees Split	0.00	476.64	395.18	619.84	67.01	0.00	3,156.65	7,212.87	11,928.19
-------------------	------	--------	--------	--------	-------	------	----------	----------	-----------

7,306.73
4,621.46

11,928.19

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2007**

Taxing Authority	2007 Commissions	Excess Fee Allocation	% of Total Commissions
Wellington Refuse Collection	24,549.00	17,813.50	0.0367%
Acme Improvement District	27,867.35	19,994.38	0.0417%
East Beach Water Control District	1,635.32	1,173.31	0.0024%
East Shore Water Control District	1,306.23	937.20	0.0020%
Gladeview Drainage District	4,062.28	2,914.62	0.0061%
Highland Glades Drainage District	211.26	151.58	0.0003%
Indian Trail Improvement District	111,192.68	79,778.88	0.1662%
Lake Worth Drainage District	96,303.35	69,096.03	0.1439%
Loxahatchee Groves Water Control District	9,778.82	7,016.14	0.0146%
Northern Palm Beach County Improvement District	265,213.97	190,286.57	0.3964%
NPB Heights Water Control District	8,937.76	6,412.69	0.0134%
Pahokee Water Control District	3,008.55	2,158.58	0.0045%
Pelican Lake Water Control District	1,707.76	1,225.29	0.0026%
Pine Tree Water Control District	1,164.54	835.54	0.0017%
Seminole Water Control District	6,247.89	4,482.78	0.0093%
Shawano Drainage District	2,981.83	2,124.92	0.0044%
South Florida Conservancy District	7,170.00	5,144.35	0.0107%
South Indian River Water Control District	42,539.61	30,521.46	0.0636%
South Shore Drainage District	1,529.45	1,097.35	0.0023%
Quantum Community Development District	9,650.01	6,923.72	0.0144%
Lake Worth Utilities	2,030.88	1,457.12	0.0030%
Loxahatchee River Environmental District	8,056.83	5,780.64	0.0120%
Belle Glade Stormwater	2,187.78	1,569.70	0.0033%
Juno Refuse Collection	509.03	365.22	0.0008%
Winston Trails Community Development District	2,710.54	1,944.77	0.0041%
Journeys End Community Development District	2,392.36	1,716.48	0.0036%
Briger Community Development District	2,622.35	1,881.49	0.0039%
Boynton Fire Rescue Assessment	24,808.61	17,799.76	0.0371%
Solid Waste - Palm Beach	7,048.58	5,057.24	0.0105%
Hypoluxo/Haverhill Community Development District	1,540.39	1,105.20	0.0023%
Hamal Community Development District	12,667.57	9,088.77	0.0189%
Old Palm Community Development District	11,842.40	8,496.72	0.0177%
Wyndam Park Community Development District	2,463.89	1,767.80	0.0037%
Cypress Lakes Community Development District	1,717.52	1,232.29	0.0026%
PB Plantation Community Development District	5,831.65	4,184.11	0.0087%
Captain's Key Dependent District	909.14	652.29	0.0014%
Thousand Oaks Community Development District	5,745.16	4,122.06	0.0086%
Terracina Community Development District	3,443.92	2,470.95	0.0051%
High Ridge/Quantum Community Development District	1,894.11	1,358.99	0.0028%
Quantum Pk Overlay Dep District	229.40	164.59	0.0003%
Marsh Harbour Community Development District	3,365.80	2,414.91	0.0050%
Renaissance Commons Community Development District	13,862.25	9,945.93	0.0207%
Sonoma Bay Community Development District	2,521.01	1,808.78	0.0038%

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2007**

<u>Taxing Authority</u>	<u>2007 Commissions</u>	<u>Excess Fee Allocation</u>	<u>% of Total Commissions</u>	
Monterey/Congress Community Development District	3,275.61	2,350.20	0.0049%	
Boca Raton Fire Operations	12,414.26	8,907.02	0.0186%	
High Ridge Rd Water Main Improvement	223.92	160.86	0.0003%	
Sub-Total		1,014,806.42		728,106.55
Total		66,906,117.04		48,004,014.34
				100.0000%

PALM BEACH COUNTY TAX COLLECTOR
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
For the fiscal year ended September 30, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for services	61,249,100	64,772,810	3,523,710
Less - excess fees paid out	(42,095,315)	(48,004,014)	(5,908,699)
Investment income	850,000	2,133,307	1,283,307
Total revenues	<u>20,003,785</u>	<u>18,902,103</u>	<u>(1,101,682)</u>
Expenditures:			
Personal services	15,636,487	14,923,026	713,461
Operating expenses	3,930,396	3,785,150	145,246
Capital outlay	436,902	189,387	247,515
Debt service	-	4,540	(4,540)
Total expenditures	<u>20,003,785</u>	<u>18,902,103</u>	<u>1,101,682</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, October 1, 2006	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30, 2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DOCUMENT IS PRINTED ON SECURITY PAPER. PLEASE SEE REVERSE SIDE FOR SECURITY FEATURES. DO NOT ACCEPT WITHOUT VERIFICATION.



ANNE M. GANNON
TAX COLLECTOR, PALM BEACH COUNTY
P.O. BOX 3715
WEST PALM BEACH, FL 33402-3715

WACHOVIA BANK, N.A.
POMPANO BEACH, FL 33064-6100

CHECK NUMBER
1005229

NOT VALID AFTER 120 DAYS FROM DATE

63-643

DATE	CHECK AMOUNT
10/31/07	39,925,791.51

670

OPERATING ACCOUNT

PAY Thirty Nine Million Nine Hundred Twenty Five Thousand Seven Hundred Ninety One & 51/100*****

OVER \$100,000.00 TWO SIGNATURES REQUIRED

TO THE
ORDER OF **BOARD OF COUNTY COMMISSIONERS**
PALM BEACH COUNTY
P.O. BOX 3977
WEST PALM BEACH FL 33401

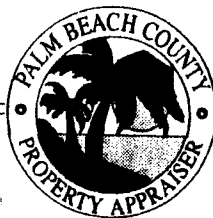

AUTHORIZED SIGNATURE


AUTHORIZED SIGNATURE

⑈ 1005229⑈ ⑆067006432⑆ 202000044301⑈

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CF.
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2007

Palm Beach County Board Of County Commissioners
12th Floor Governmental Center
301 North Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$1,798,466.07 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2007 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in dark ink, appearing to read "Carlos Cerezo Jr.", written over a horizontal line.

Carlos Cerezo Jr.
Comptroller

CAC:ms

cc: Elizabeth Bloeser, Budget Director

G:\wp\cac\excess.let

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

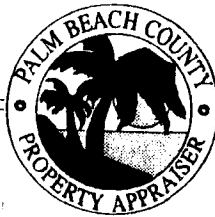
NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD.
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
501 S. CONGRESS AVE.
DELRAY BEACH, FL 33445
TEL: (561) 276-1250
FAX: (561) 276-1278

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CF
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2007

Palm Beach County Library District
301 N Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$36,833.54 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2007 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in black ink, appearing to read "Carlos Cerezo Jr.", with a stylized flourish at the end.

Carlos Cerezo Jr.
Comptroller

CAC:ms

cc: Lavinia Gardner, Fiscal Manager, Library District

G:\wp\cac\excess.let

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD.
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
501 S. CONGRESS AVE.
DELRAY BEACH, FL 33445
TEL: (561) 276-1250
FAX: (561) 276-1278

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2007

Fire/Rescue MSTU
301 N Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$130,831.05 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2007 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in dark ink, appearing to read "Carlos Cerezo Jr.", with a stylized flourish at the end.

Carlos Cerezo Jr.
Comptroller

CAC:ms

cc: John Wilson, Fiscal Manager

G:\wp\cac\excess.let

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD.
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
501 S. CONGRESS AVE.
DELRAY BEACH, FL 33445
TEL: (561) 276-1250
FAX: (561) 276-1278

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2007

Glades Fire/Rescue MSTU
301 N Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$916.96 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2007 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in black ink, appearing to read "Carlos Cerezo Jr.", is written over the printed name.

Carlos Cerezo Jr.
Comptroller

CAC:ms

cc: John Wilson, Fiscal Manager

G:\wp\cac\excess.let

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD.
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
501 S. CONGRESS AVE.
DELRAY BEACH, FL 33445
TEL: (561) 276-1250
FAX: (561) 276-1278

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CF
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2007

Jupiter Fire/Rescue
301 N Olive Avenue
West Palm Beach, FL. 33401

Enclosed is a check for \$9,162.98 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2007 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in black ink, appearing to read "Carlos Cerezo Jr.", is written over the printed name.

Carlos Cerezo Jr.
Comptroller

cc: John Wilson, Fiscal Manager, Fire/Rescue

CAC:ms

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD.
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
501 S. CONGRESS AVE.
DELRAY BEACH, FL 33445
TEL: (561) 276-1250
FAX: (561) 276-1278



GARY R. NIKOLITS, CFA
 PALM BEACH COUNTY PROPERTY APPRAISER
 301 North Olive Avenue
 5th Floor Governmental Center
 West Palm Beach, Florida 33401

SUNTRUST BANK, OF FLORIDA, N.A.
 SOUTH FLORIDA, N.A.
 501 South Flagler Dr.
 West Palm Beach, Florida 33401

CHECK NUMBER
0031864

63-215
 631

DATE	CHECK AMOUNT
10/31/07	*1,798,466.07

PAY One Million Seven Hundred Ninety Eight Thousand Four Hundred Sixty Six*****

GARY R. NIKOLITS, CFA, PROPERTY APPRAISER
 GENERAL ACCOUNT

TO THE ORDER OF P.B.Co. Board of County Commissione
 PO Box 3977
 West Palm Beach FL 33402

Gary R. Nikolits
 AUTHORIZED SIGNATURE

⑈0031864⑈ ⑆063102152⑆0384512515416⑈

GARY R. NIKOLITS, CFA
 PROPERTY APPRAISER

GENERAL ACCOUNT

0031864

INVOICE DATE	INVOICE NUMBER	GROSS AMOUNT	DISCOUNT	TAX	OTHER CHARGES	NET AMOUNT
10/30/07	EXCESS FEES 07	1,798,466.07	.00	.00	.00	1,798,466.07

BCC



GARY R. NIKOLITS, CFA
 PALM BEACH COUNTY PROPERTY APPRAISER
 301 North Olive Avenue
 5th Floor Governmental Center
 West Palm Beach, Florida 33401

SUNTRUST BANK, OF FLORIDA, N.A.
 SOUTH FLORIDA, N.A.
 501 South Flagler Dr
 West Palm Beach, Florida 33401

CHECK NUMBER
0031866
 63-215
 631

DATE	CHECK AMOUNT
10/31/07	****36,833.54

PAY Thirty Six Thousand Eight Hundred Thirty Three & 54/100*****

GARY R. NIKOLITS, CFA, PROPERTY APPRAISER
 GENERAL ACCOUNT

TO THE ORDER OF Palm Beach County Library District
 3650 Summit Blvd
 West Palm Beach FL 33406

Gary R. Nikolits
 AUTHORIZED SIGNATURE

⑈0031866⑈ ⑆063102152⑆0384512515416⑈

GARY R. NIKOLITS, CFA
 PROPERTY APPRAISER

GENERAL ACCOUNT

0031866

INVOICE DATE	INVOICE NUMBER	GROSS AMOUNT	DISCOUNT	TAX	OTHER CHARGES	NET AMOUNT
10/30/07	EXCESS FEES 07	36,833.54	.00	.00	.00	36,833.54

LIBRARY



GARY R. NIKOLITS, CFA
 PALM BEACH COUNTY PROPERTY APPRAISER
 301 North Olive Avenue
 5th Floor Governmental Center
 West Palm Beach, Florida 33401

SUNTRUST BANK, OF FLORIDA, N.A.
 SOUTH FLORIDA, N.A.
 501 South Flagler Dr
 West Palm Beach, Florida 33401

CHECK NUMBER
0031858

63-215
 631

DATE	CHECK AMOUNT
10/31/07	***130,831.05

PAY One Hundred Thirty Thousand Eight Hundred Thirty One & 05/100*****

GARY R. NIKOLITS, CFA, PROPERTY APPRAISER
 GENERAL ACCOUNT

TO THE ORDER OF Fire/Rescue MSTU (#1-2-3)
 50 South Military Trail
 Suite #101
 West Palm Beach FL 33415

Gary R. Nikolits
 AUTHORIZED SIGNATURE

⑈0031858⑈ ⑆063102152⑆0384512515416⑈

GARY R. NIKOLITS, CFA
 PROPERTY APPRAISER

GENERAL ACCOUNT

0031858

INVOICE DATE	INVOICE NUMBER	GROSS AMOUNT	DISCOUNT	TAX	OTHER CHARGES	NET AMOUNT
10/30/07	EXCESS FEES 07	130,831.05	.00	.00	.00	130,831.05

FIRE RESCUE
 MSTU



GARY R. NIKOLITS, CFA
 PALM BEACH COUNTY PROPERTY APPRAISER
 301 North Olive Avenue
 5th Floor Governmental Center
 West Palm Beach, Florida 33401

SUNTRUST BANK, OF FLORIDA, N.A.
 SOUTH FLORIDA, N.A.
 501 South Flagler Dr
 West Palm Beach, Florida 33401

CHECK NUMBER
0031860
 63-215
 631

DATE	CHECK AMOUNT
10/31/07	*****916.96

PAY Nine Hundred Sixteen & 96/100*****

GARY R. NIKOLITS, CFA, PROPERTY APPRAISER
 GENERAL ACCOUNT

TO THE ORDER OF
 Glades Fire/Rescue
 50 South Military Trail
 Suite #101
 West Palm Beach FL 33415

Gary R. Nikolits
 AUTHORIZED SIGNATURE

⑈0031860⑈ ⑆063102152⑆0384512515416⑈

GARY R. NIKOLITS, CFA
 PROPERTY APPRAISER

GENERAL ACCOUNT

0031860

INVOICE DATE	INVOICE NUMBER	GROSS AMOUNT	DISCOUNT	TAX	OTHER CHARGES	NET AMOUNT
10/30/07	EXCESS FEES 07	916.96	.00	.00	.00	916.96

GLADES FIRE
 MSTU



GARY R. NIKOLITS, CFA
 PALM BEACH COUNTY PROPERTY APPRAISER
 301 North Olive Avenue
 5th Floor Governmental Center
 West Palm Beach, Florida 33401

SUNTRUST BANK, OF FLORIDA, N.A.
 SOUTH FLORIDA, N.A.
 501 South Flagler Dr
 West Palm Beach, Florida 33401

CHECK NUMBER
0031862
 63-215
 631

DATE	CHECK AMOUNT
10/31/07	*****9,162.98

PAY Nine Thousand One Hundred Sixty Two & 98/100*****

GARY R. NIKOLITS, CFA, PROPERTY APPRAISER
 GENERAL ACCOUNT

TO THE ORDER OF Jupiter Fire/Rescue
 50 South Military Trail
 Suite 101
 West Palm Beach FL 33415

Gary R. Nikolits
 AUTHORIZED SIGNATURE

⑈0031862⑈ ⑆063102152⑆0384512515416⑈

GARY R. NIKOLITS, CFA
 PROPERTY APPRAISER

GENERAL ACCOUNT

0031862

INVOICE DATE	INVOICE NUMBER	GROSS AMOUNT	DISCOUNT	TAX	OTHER CHARGES	NET AMOUNT
10/30/07	EXCESS FEES 07	9,162.98	.00	.00	.00	9,162.98

JUPITER
 FIRE RESCUE

**PALM BEACH COUNTY PROPERTY APPRAISER
EXCESS FEES
9/30/2007**

	2007 COMMISSION PAID	% of the Total Fee Income	Remittance of Excess Fees	
			Check No.	Amount
TOTAL BCC BILLED	18,282,422.00	79.0311%	31864	1,798,466.07
DELRAY BEACH DOWNTOWN DEV. AUTH.	3,308.00	0.0143%	31857	316.73
WPB DOWNTOWN DEV. AUTHORITY	20,589.00	0.0890%	31868	1,971.25
SOUTH FL. WATER MGMT. DISTRICT	779,010.00	3.3675%	31867	74,586.25
FL. INLET NAVIGATION DISTRICT	43,028.00	0.1860%	31859	4,119.69
CHILDRENS SERVICE COUNCIL	769,734.00	3.3274%	31856	73,698.09
HEALTH CARE DISTRICT	1,207,090.00	5.2180%	31865	115,572.70
JUPITER INLET DISTRICT	11,590.00	0.0501%	31863	1,109.66
LIBRARY DISTRICT	384,705.00	1.6630%	31866	36,833.54
FIRE/RESCUE MSTU	1,366,455.00	5.9069%	31858	130,831.05
GLADES FIRE MSTU	9,577.00	0.0414%	31860	916.96
JUPITER FIRE/RESCUE	95,702.00	0.4137%	31862	9,162.98
GREATER BOCA RATON BEACH DISTRICT	159,989.00	0.6916%	31861	15,318.15
TOTAL	23,133,199.00	100.0000%		2,262,903.12

FY 07 Excess Revenues over Expenditures 2,262,903.12

Mapping Revenues	80,393.66	
Less: Expenses purchased with mapping funds	(32,375.60)	
Amount to be returned to the BCC		48,018.06
Excess Fee to be Distributed to all agencies		<u>2,214,885.06</u>

GOVERNMENTAL CENTER - FIFTH FLOOR
31 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, C.F.A.
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2007

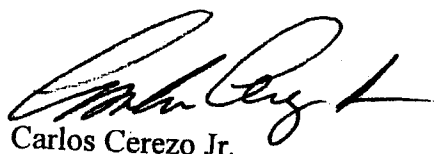
Honorable Sharon R. Bock
Clerk and Comptroller
Palm Beach County
301 North Olive Avenue
West Palm Beach, Florida 33401
Att: Carter Hammer, Chief Financial Officer

Dear Mr. Hammer:

Pursuant to section 218.36, Florida Statutes, enclosed is the Property Appraiser's Annual Financial Report for the fiscal year ended September 30, 2007. Please prepare the necessary agenda item to be presented to the Board of County Commissioners at the next available board meeting.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser


Carlos Cerezo Jr.
Comptroller

CAC

Enclosures

cc: Robert Weisman, Palm Beach County Administrator

PAWPAUDIT\07CLERKTRA.doc

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD.
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220

SOUTH COUNTY
SERVICE CENTER
501 S. CONGRESS AVE.
DELRAY BEACH, FL 33445

**PALM BEACH COUNTY PROPERTY APPRAISER
COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
For Fiscal Year Ended September 30, 2007**

	Governmental Fund Type	Proprietary Fund Type	Fiduciary Fund Type	(1) General Fixed Assets	General L.T. Debt	Total Memorandum Only
ASSETS AND OTHER OTHER DEBITS						
Cash	19,907					19,907
Receivables from other governments	147					147
Investments	3,560,427					3,560,427
Prepaid Expenses	63,952					63,952
Fixed assets				2,984,883		2,984,883
Amount to be provided					2,200,661	2,200,661
TOTAL ASSETS AND OTHER DEBITS	3,644,433		0	2,984,883	2,200,661	8,829,977
LIABILITIES						
Accounts payable	215,255					215,255
Accrued wages & taxes payable	956,954					956,954
Payable to other governments	2,472,224					2,472,224
Other Liabilities - Deferred Compensation					2,189,367	2,189,367
Other Liabilities - Capital Leases					11,294	11,294
Compensated Absences						0
TOTAL LIABILITIES	3,644,433	0	0	0	2,200,661	5,845,094
EQUITY AND OTHER CREDITS						
Investment in general fixed assets				2,984,883		2,984,883
TOTAL EQUITY	0	0	0	2,984,883	0	2,984,883
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	3,644,433	0	0	2,984,883	2,200,661	8,829,977

Note > (1) This is memorandum information only. Pursuant to Chapter 274, Florida Statutes, General Fixed Assets acquired by the Property Appraiser are the property of the Board of County Commissioners (BCC), and therefore, appear in the BCC's general Fixed assets group of accounts.

**PALM BEACH COUNTY PROPERTY APPRAISER
REVENUES AND EXPENDITURES/EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007**

REVENUES AND OTHER CREDITS

Account No.	Description	Amount
341.800	County Offices Commissions & Fees	23,133,199
341.900	Other Charges & Fees - Administrative	19,906
341.900	Other Charges & Fees - Maps & Publications	80,394
361.100	Interest Earned	259,800
369.000	Less Excess Fees Paid	(2,262,903)
TOTAL REVENUES AND OTHER CREDITS		21,230,396

**PALM BEACH COUNTY PROPERTY APPRAISER
REVENUES AND EXPENDITURES/EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007**

EXPENDITURES AND OTHER DEBITS

Account No.	Object	Description	Amount
513	10	Personnel Services	18,123,119
513	30	Operating Expenses	2,873,466
513	60	Capital Outlay	229,227
513	70	Debt Service	4,584
TOTAL EXPENDITURES AND OTHER DEBITS			21,230,396

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR FY 2006 - 2007

Name of governmental unit GARY R. NIKOLITS

PALM BEACH COUNTY PROPERTY APPRAISER

Address

301 N. OLIVE AVE. GOV'T. CENTER - 5TH FLOOR

City and zip code

WEST PALM BEACH 33401

Name of chief financial officer

CARLOS CEREZO, JR.

Title of chief financial officer

COMPTROLLER

Telephone Number (561) 355-2863

Person who may be contacted regarding this report.

Name Carlos Cerezo, Jr.

Telephone Number (561) 355-2863

CERTIFICATION

I do solemnly swear that the information reported herein is a true, correct and complete report of all revenues and expenditures of my office for the year ending September 30, 2007.

Gary R. Nikolits
(Signature)

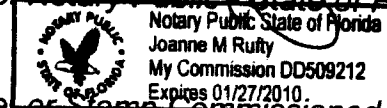
Office of PROPERTY APPRAISER
PALM BEACH COUNTY

STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn to and subscribed before me this 31 day

of OCTOBER, 2007, by

Joanne M. Ruffy
Signature of Notary Public, State of Florida



(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known ☒ or Produced Identification
Type of Identification Produced