

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date: (X) Consent () Regular
 April 21, 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: Revised excess fees submitted by Anne M. Gannon, Tax Collector for **F/Y 2007/08**.

B. Summary:

Financial reports of the Constitutional Officers were submitted to the Office of the Clerk & Comptroller on or before October 31, 2008 and reported to the Board of County Commissioners on December 2, 2008, in accordance with F.S. 218.36. The revised amount shown for the Tax Collector represents an additional 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 |
|----------------------|----------------------------|-------------------------------|-----------------------------------|
| TAX COLLECTOR | \$31,704,537 | \$39,214,100 | \$7,509,563 |
| | <u>\$31,704,537</u> | <u>\$39,214,100</u> | <u>\$7,509,563</u> |

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

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:

Memo from Tax Collector dated March 19, 2009
 Reports of Tax Collector, with supporting documents showing monies remitted to Board of County Commissioners.

Recommended by: Grant J. Skolnick 4/10/09
 Grant J. Skolnick, Esq., Director of Board Services Date

Approved by: N/A
 Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

| Fiscal Years | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> |
|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Capital Expenditures | _____ | _____ | _____ | _____ | _____ |
| Operating Costs | _____ | _____ | _____ | _____ | _____ |
| External Revenues | <7,509,563> | _____ | _____ | _____ | _____ |
| Program Income (County) | _____ | _____ | _____ | _____ | _____ |
| In-Kind Match (County) | _____ | _____ | _____ | _____ | _____ |
| NET FISCAL IMPACT | <7,509,563> | _____ | _____ | _____ | _____ |
| # 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:

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

A. OFMB Budget and/or Contract Dev. and Control Comments:

Jim McN 4/13/09
OFMB/Budget
4/13/09 04/13/09 4/10/09

Jim J. Jacob 4/14/09
Contract Development and Control

B. Legal Sufficiency:

Paul F. S. 4/15/09
Assistant County Attorney

C. Other Department Review:

Department Director



ANNE M. GANNON

TAX COLLECTOR, PALM BEACH COUNTY

Governmental Center • 301 N. Olive Avenue, 3rd Floor • West Palm Beach, FL 33401
Mailing Address • Post Office Box 3715 • West Palm Beach, FL 33402-3715
www.taxcollectorpbc.com • Tel (561) 355-2264 • (561) 355-3814

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

March 19, 2009

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

Re: 2008 Revised Excess Fees

Dear Sharon:

We have reduced our operating expenses for fiscal year 2008 by \$810,000. Consequently, this reduction has resulted in additional excess fees due to the taxing authorities. Attached is a revised Excess Fee Schedule along with your excess fee check.

If you have any questions, please contact Carmen Richardson at 561-355-6836.

Sincerely,

Anne M. Gannon

AMG:jpm

Attachment

cc: Robert Weisman, Palm Beach County

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**PALM BEACH COUNTY TAX COLLECTOR
REVISED EXCESS FEE CALCULATION
September 30, 2008**

| Taxing Authority | 2008 Commissions | Revised Excess Fees Allocation | Excess Fees Distributed 10/31/2008 | Additional Excess Fees Due |
|---|-----------------------------|---|---|---------------------------------------|
| Ad Valorem Taxes | | | | |
| County (Includes 2 School Funds and So. Lake Worth Inlet) | 35,371,346.49 | 24,834,523.28 | 24,402,286.83 | 432,236.45 |
| Other Revenue | 15,822,010.71 | 11,108,768.32 | 10,915,423.97 | 193,344.35 |
| Library | 939,906.46 | 659,916.32 | 648,430.70 | 11,485.62 |
| Fire Rescue MSTU | 3,428,209.78 | 2,406,975.25 | 2,365,082.66 | 41,892.59 |
| Glades Fire Rescue MSTU | 27,620.04 | 19,392.27 | 19,054.75 | 337.52 |
| Jupiter Fire Rescue | 253,447.69 | 177,947.78 | 174,850.66 | 3,097.12 |
| Palm Beach County Utility Assessment | 13,165.06 | 9,243.30 | 9,082.42 | 160.88 |
| Palm Beach County Road Improvement Assessment | 6,097.75 | 4,281.28 | 4,206.77 | 74.51 |
| Boca Raton Fire Hydrant | 2,624.97 | 1,843.01 | 1,810.94 | 32.07 |
| Riviera Beach Fire Hydrant | 291.16 | 204.43 | 200.87 | 3.56 |
| Sub-Total | 55,864,720.11 | 39,223,095.24 | 38,540,430.57 | 682,664.67 |
| Solid Waste Authority | 2,326,244.69 | 1,633,276.19 | 1,604,849.57 | 28,426.62 |
| Sub-Total | 2,326,244.69 | 1,633,276.19 | 1,604,849.57 | 28,426.62 |
| School Board - Debt | 38.24 | 26.85 | 26.38 | 0.47 |
| Sub-Total | 38.24 | 26.85 | 26.38 | 0.47 |
| Districts | | | | |
| Greater Boca Raton Beach & Park District | 387,183.85 | 271,845.07 | 267,113.70 | 4,731.37 |
| Palm Beach County Healthcare District | 2,778,426.36 | 1,950,756.78 | 1,916,804.53 | 33,952.25 |
| Children's Services Council | 1,817,826.79 | 1,276,311.66 | 1,254,097.88 | 22,213.78 |
| Florida Inland Navigation District | 107,706.55 | 75,621.69 | 74,305.52 | 1,316.17 |
| South Florida Water Management District (SFWMD) | 795,771.73 | 558,718.10 | 548,993.80 | 9,724.30 |
| SFWMD - Okee Basin | 873,195.02 | 613,077.65 | 602,407.24 | 10,670.41 |
| SFWMD - Everglades Construction Project | 279,098.11 | 195,957.16 | 192,546.59 | 3,410.57 |
| Jupiter Inlet District | 32,179.04 | 22,593.18 | 22,199.95 | 393.23 |
| Sub-Total | 7,071,387.45 | 4,964,881.29 | 4,878,469.21 | 86,412.08 |
| Non-Ad Valorem Assessments | | | | |
| Everglades Agricultural Area | 20,415.22 | 14,333.70 | 14,084.23 | 249.47 |
| Delray Beach Stormwater Utility | 19,296.08 | 13,547.94 | 13,312.14 | 235.80 |
| Lake Park Refuse Collection | 5,563.78 | 3,906.38 | 3,838.39 | 67.99 |
| South Florida Water Management - EAA Privilege Tax | 204,119.36 | 143,313.94 | 140,819.61 | 2,494.33 |
| Cypress Grove Community Development District | 2,741.32 | 1,924.71 | 1,891.20 | 33.51 |
| Tequesta Refuse Collection | 3,912.41 | 2,746.94 | 2,699.13 | 47.81 |
| Tequesta Stormwater Utility | 2,927.69 | 2,055.56 | 2,019.78 | 35.78 |
| Wellington Refuse Collection | 25,518.77 | 17,916.95 | 17,605.11 | 311.84 |
| Acme Improvement District | 34,435.49 | 24,177.45 | 23,756.65 | 420.80 |

PALM BEACH COUNTY TAX COLLECTOR
REVISED EXCESS FEE CALCULATION
September 30, 2008

| Taxing Authority | 2008 Commissions | Revised Excess Fees Allocation | Excess Fees Distributed 10/31/2008 | Additional Excess Fees Due |
|--|-----------------------------|---|---|---------------------------------------|
| East Beach Water Control District | 1,447.27 | 1,016.14 | 998.45 | 17.69 |
| East Shore Water Control District | 1,307.23 | 917.82 | 901.84 | 15.98 |
| Gladeview Drainage District | 4,069.64 | 2,857.33 | 2,807.60 | 49.73 |
| Highland Glades Drainage District | 211.46 | 148.47 | 145.88 | 2.59 |
| Indian Trail Improvement District | 108,884.86 | 76,448.99 | 75,118.42 | 1,330.57 |
| Lake Worth Drainage District | 96,433.84 | 67,707.02 | 66,528.60 | 1,178.42 |
| Loxahatchee Groves Water Control District | 9,569.56 | 6,718.87 | 6,601.93 | 116.94 |
| Northern Palm Beach County Improvement District | 260,330.81 | 182,780.48 | 179,599.24 | 3,181.24 |
| NPB Heights Water Control District | 8,543.54 | 5,998.49 | 5,894.09 | 104.40 |
| Pahokee Water Control District | 3,013.10 | 2,115.52 | 2,078.70 | 36.82 |
| Pal-Mar Water Control District | 78.04 | 54.79 | 53.84 | 0.95 |
| Pelican Lake Water Control District | 1,729.75 | 1,214.47 | 1,193.33 | 21.14 |
| Pine Tree Water Control District | 1,860.69 | 1,306.41 | 1,283.67 | 22.74 |
| Seminole Water Control District | 5,835.01 | 4,096.81 | 4,025.51 | 71.30 |
| Shawano Drainage District | 2,969.84 | 2,085.15 | 2,048.86 | 36.29 |
| South Florida Conservancy District | 7,121.71 | 5,000.21 | 4,913.19 | 87.02 |
| South Indian River Water Control District | 46,522.11 | 32,663.57 | 32,095.07 | 568.50 |
| South Shore Drainage District | 1,581.26 | 1,110.22 | 1,090.89 | 19.33 |
| Quantum Community Development District | 10,387.05 | 7,292.84 | 7,165.91 | 126.93 |
| Lake Worth Utilities | 609.02 | 427.60 | 420.16 | 7.44 |
| Loxahatchee River Environmental District | 8,022.22 | 5,632.47 | 5,534.44 | 98.03 |
| Belle Glade Stormwater | 2,206.80 | 1,549.41 | 1,522.45 | 26.96 |
| Juno Refuse Collection | 718.09 | 504.18 | 495.40 | 8.78 |
| Winston Trails Community Development District | 2,635.15 | 1,850.16 | 1,817.96 | 32.20 |
| Journey's End Community Development District | 2,563.19 | 1,799.64 | 1,768.31 | 31.33 |
| Briger Community Development District | 2,573.21 | 1,806.67 | 1,775.23 | 31.44 |
| Boynton Fire Rescue Assessment | 24,850.79 | 17,447.95 | 17,144.27 | 303.68 |
| Solid Waste - Palm Beach | 7,077.50 | 4,969.17 | 4,882.69 | 86.48 |
| Hypoluxo/Haverhill Community Development District | 1,457.20 | 1,023.11 | 1,005.30 | 17.81 |
| Hamal Community Development District | 12,118.49 | 8,508.49 | 8,360.41 | 148.08 |
| Old Palm Community Development District | 4,597.90 | 3,228.22 | 3,172.04 | 56.18 |
| Wyndam Park Community Development District | 2,417.08 | 1,697.05 | 1,667.51 | 29.54 |
| Cypress Lakes Community Development District | 1,568.80 | 1,101.47 | 1,082.30 | 19.17 |
| Palm Beach Plantation Community Development District | 5,203.13 | 3,653.16 | 3,589.58 | 63.58 |
| Captain's Key Dependent District | 1,074.37 | 754.32 | 741.20 | 13.12 |
| Thousand Oaks Community Development District | 5,660.69 | 3,974.42 | 3,905.24 | 69.18 |
| Terracina Community Development District | 3,546.48 | 2,490.01 | 2,446.68 | 43.33 |
| High Ridge/Quantum Community Development District | 1,964.43 | 1,379.24 | 1,355.24 | 24.00 |
| Quantum Park Overlay Dependent District | 229.31 | 161.00 | 158.20 | 2.80 |
| Marsh Harbour Community Development District | 2,552.13 | 1,791.87 | 1,760.69 | 31.18 |
| Renaissance Commons Community Development District | 13,480.07 | 9,464.47 | 9,299.75 | 164.72 |
| Sonoma Bay Community Development District | 1,650.90 | 1,159.11 | 1,138.94 | 20.17 |
| Monterey/Congress Community Development District | 3,257.03 | 2,286.79 | 2,246.99 | 39.80 |
| Boca Raton Fire Operations | 12,367.58 | 8,683.38 | 8,532.25 | 151.13 |
| High Ridge Road Water Main Improvement | 211.66 | 148.61 | 146.02 | 2.59 |

**PALM BEACH COUNTY TAX COLLECTOR
REVISED EXCESS FEE CALCULATION
September 30, 2008**

| Taxing Authority | 2008 Commissions | Revised Excess Fees Allocation | Excess Fees Distributed 10/31/2008 | Additional Excess Fees Due |
|--|-----------------------------|---|---|---------------------------------------|
| Mediterranea Community Development District | 376.84 | 264.58 | 259.98 | 4.60 |
| Boynton Village Community Development District | 2,844.65 | 1,997.25 | 1,962.49 | 34.76 |
| Vista Community Development District | 3,941.60 | 2,767.43 | 2,719.26 | 48.17 |
| Sub-Total | 1,022,603.20 | 717,978.40 | 705,482.24 | 12,496.16 |
| Total | 66,284,993.69 | 46,539,257.97 | 45,729,257.97 | 810,000.00 |

3B-4

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: (X) Consent () Regular
December 2, 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 2007/08, 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 & Comptroller on or before October 31, 2008, 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 | \$ 500,000.00 | \$ 503,678.53 | \$ 3,678.53 |
| TAX COLLECTOR | \$ 31,704,537.00 | \$ 38,531,435.63 | \$6,826,898.63 |
| PROPERTY APPR. | \$ 1,175,459.00 | \$ 2,145,738.64 | \$ 970,279.64 |
| | \$ 33,379,996.00 | \$ 41,180,852.80 | \$7,800,856.80 |

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, 2009.

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 11/13/08
Grant J. Skolnick, Esq., Director of Board Services 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 | _____ | (7,800,856.80) | _____ | _____ | _____ |
| Program Income (County) | _____ | _____ | _____ | _____ | _____ |
| In-Kind Match (County) | _____ | _____ | _____ | _____ | _____ |
| NET FISCAL IMPACT | _____ | (7,800,856.80) | _____ | _____ | _____ |
| # ADDITIONAL FTE | _____ | 0 | _____ | _____ | _____ |
| POSITIONS (Cumulative) | _____ | 0 | _____ | _____ | _____ |

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:

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

- A. OFMB Budget and/or Contract Dev. and Control Comments:
The adjustment for the additional excess fees will be brought to the Board in March 2009.

William White 11-17-08
OFMB/Budget 11/18/08
SH 11/14/08

Don J. Jaworski 11/17/08
Contract Development and Control

B. Legal Sufficiency:

Paul F. [Signature] 11/18/08
Assistant County Attorney

C. Other Department Review:

Department Director

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

Select Year: 2008 ▾ Go

The 2008 Florida Statutes

| | | |
|---------------------------|--|-------------------------------------|
| Title XIV | Chapter 218 | View Entire Chapter |
| TAXATION AND FINANCE | FINANCIAL MATTERS PERTAINING TO POLITICAL SUBDIVISIONS | |

218.36 County officers; record and report of fees and disposition of same.--

(1) Each county officer who receives any expenses or compensation in fees, commissions, or other remuneration shall keep a complete record of all fees, commissions, or other remuneration collected by that county officer and shall make an annual report to the board of county commissioners within 31 days of the close of his or her fiscal year. Such report shall specify in detail the purposes, character, and amount of all official expenses and the amount of net income or unexpended budget balance as of the close of the fiscal year. All officers shall prepare such reports and subscribe under oath as to their accuracy and propriety.

(2) On or before the date for filing the annual report, each county officer shall pay into the county general fund all money in excess of the sum to which he or she is entitled under the provisions of chapter 145. ~~Whenever a tax collector has money in excess, he or she shall distribute the excess to each governmental unit in the same proportion as the fees paid by the governmental unit bear to the total fee income of his or her office.~~ Any excess held by a property appraiser shall be divided into parts for each governmental unit which was billed and which paid for the operation of the property appraiser's office in the same proportion as the governmental units were originally billed. Such part shall be an advance on the current year's bill, if any.

(3) The board of county commissioners may notify the Governor of the failure of any county officer to comply with the provisions of this section. Such notification shall specify the name of the officer and the office held by him or her at the time of such failure and shall subject said officer to suspension from office at the Governor's discretion.

(4) Compliance by a county officer with the provisions of this section shall exempt said officer from making any report required pursuant to s. 116.03.

History.--s. 2, ch. 73-349; s. 17, ch. 74-234; s. 1, ch. 77-102; s. 5, ch. 88-175; s. 1177, ch. 95-147; s. 29, ch. 2004-305.