

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: (X) Consent () Regular
December 7, 2010 () 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 FY 2009/2010, 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, 2010, 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/Decrease in Excess Fees
CLERK & COMPTROLLER	\$ 500,000.00	\$ 1,415,897.00	\$ 915,897.00
TAX COLLECTOR	\$32,234,023.00	\$ 33,027,788.00	\$ 793,765.00
PROPERTY APPR.	\$ 1,684,613.00	\$ 1,528,934.00	\$ (155,679.00)
	\$ 34,418,636.00	\$ 35,972,619.00	\$ 1,553,983.00

The amounts shown as additional/decrease in 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, 2011.

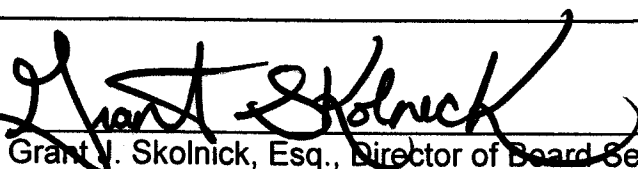
C. Background and Justification:

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, Esq., Director of Board Services

12/2/10
Date

Approved by:

Assistant County Administrator

Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

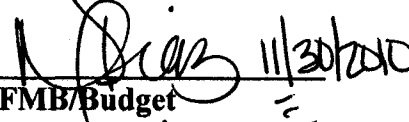
Fiscal Years	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	*	_____	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

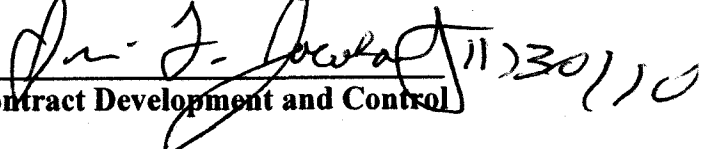
Is Item Included In Current Budget? Yes _____ No _____
 Budget Account No.: Fund _____ Dept _____ Unit _____
 Object _____ Program _____


- 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 additional \$1.6M in excess fees over budget estimate will be included in balance brought forward adjustments and available to balance the FY 2012 budget.

 11/30/2010
 OFMB/Budget
 11/29/10 11/29/10

 11/30/10
 Contract Development and Control

B. Legal Sufficiency:
 12/1/10
 Assistant County Attorney

C. Other Department Review:

 Department Director

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2009 - 2010

Name of governmental unit

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, ESQ. CLERK & COMPTROLLER

Telephone Number (561) 355-2996

Person who may be contacted regarding this report.

Name SHANNON RAMSEY-CHESSMAN, COOF

Telephone Number (561) 355-4277

RECEIVED

2010 OCT 29 PM 4:00

SHARON R. BOCK, CLERK
BOARD OF CO COMM PB CO
FINANCE

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, 2010.

Sharon R. Bock
(Signature)

Office of CLERK & COMPTROLLER
PALM BEACH COUNTY

STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn to and subscribed before me this 29th day

of OCTOBER, 2010, by SHARON R. BOCK, ESQ.

NOTARY PUBLIC-STATE OF FLORIDA
Diana H. Johnson
Commission # EE015794
Expires: AUG. 09, 2014
BONDING TRU ATLANTIC BONDING CO., INC.

Signature of Notary Public - State of Florida

Diana H. Johnson

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

Personally Known or Produced Identification
Type of Identification Produced



SHARON R. BOCK

Clerk & Comptroller
Palm Beach County

October 29, 2010

The Honorable Burt Aaronson, Chairman
Palm Beach County Board of County Commissioners
301 North Olive Avenue, 12th Floor
West Palm Beach, FL 33401

Dear Chairman Aaronson:

Enclosed is a check in the amount of \$1,415,897.07, along with the Clerk & Comptroller's FY 2010 Constitutional Officer's Financial Report, pursuant to Florida Statute 218.36.

Additionally, the Clerk & Comptroller's Treasury department has contributed \$74.8M to the County's bottom line in FY 2010 through the active management of the County's \$2 billion portfolio. These efforts have resulted in \$505.3 million in interest earnings since FY 2005.

My office's ability to remit these funds in the midst of such challenging financial times is the result of a continued organization-wide commitment to accountability and responsible fiscal stewardship.

The collapse of the housing market has reduced by 69 percent the fees collected through our County Recorder function since 2005 yet the enclosed check brings to \$31 million the total amount remitted to the County during that time. This is attributable, in part, to an ongoing focus on continuous improvement that resulted in a 47 percent reduction in the County Recorder budget and the elimination of 12 FTEs, or 24 percent of the total staff positions.

Another factor that has helped to reduce the County's budget deficit is our cost-cutting efforts that reduced by 29 percent the County's cost to fund my office's Comptroller function over the past four years. This significant cost reduction was made possible, in large part, by our re-negotiation of contracts for

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

Page 1 of 2

services and health insurance benefits, as well as the reduction or elimination of benefits, including payout for sick leave upon termination, tuition reimbursement, the Columbus Day holiday and travel expenses.

I believe that my office's efforts to reduce the County's costs, combined with the efforts of the County and other Constitutional Officers, will result in not only a reduction in costs to taxpayers, but also a restoration of their trust in government to properly manage and spend their hard-earned money.

Thank you for your continued support and cooperation. We look forward to working with you in FY 2011.

Sincerely,

A handwritten signature in black ink that reads "Sharon R. Bock". The signature is written in a cursive, flowing style.

Sharon R. Bock, Esq.
Clerk & Comptroller

cc: Board of County Commissioners
Shannon Ramsey-Chessman, COOF, Clerk & Comptroller
Robert Weisman, County Administrator
Liz Bloeser, Director, OFMB

Enclosures

Clerk and Comptroller - Palm Beach County
Schedule of Revenues and Expenditures
For the Fiscal Year ending September 30, 2010

	BCC-Clerk
Revenues	
Recording	\$ 4,045,697.04
Other General Government	\$ 1,887,202.46
Intergovernmental Revenues	\$ 828,187.11
Interest	\$ 2,740.96
Transfers-in from BCC	\$ 14,319,034.00
Total Revenues	<u>\$ 21,082,861.57</u>
 Expenditures:	
Personal Services	\$ 14,061,979.62
Operating	\$ 5,138,505.93
Capital Outlay	\$ 466,478.95
Transfers Out	<u>\$ -</u>
Total Expenditures	19,666,964.50
 Excess Fees	 <u>\$ 1,415,897.07</u>
 Excess Fees due	 \$ 1,415,897.07

**BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FL**

DATE RECEIVED: 10/29/2010

RECEIPT NUMBER: RN364928

RECEIVED OF: BOCK, SHARON R

CHK: 00066523

AMT: 1,415,897.07 BY: DML

CLERK AND COMPTROLLER - PBC

CHK DATE: 10/29/2010

PO BOX 229

WEST PALM BEACH FL 33402

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PREPARED BY _____

DATE _____

AUTHORIZATION APPROVAL _____

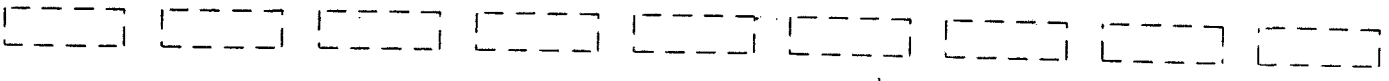
DATE _____

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USER ID

FILE COPY

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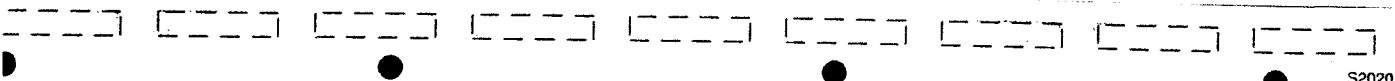
SEE REVERSE SIDE FOR OPENING INSTRUCTIONS



Sharon R. Bock
 CLERK & COMPTROLLER
 PALM BEACH COUNTY
 P.O. BOX 229
 WEST PALM BEACH, FL 33402

BOARD OF COUNTY COMMISSIONERS-PBC

PALM BEACH COUNTY
 FINANCE DEPARTMENT
 PO BOX 3977
 WEST PALM BEACH, FL 33402



S2020

CLERK & COMPTROLLER PALM BEACH COUNTY

INVOICE NUMBER	DATE	GROSS AMOUNT	DISCOUNT	NET AMOUNT
Y 10 EXCESS FEES	10/29/10	1,415,897.07	0.00	1,415,897.07

CHECK NUMBER	CHECK DATE	TOTAL GROSS	TOTAL DISCOUNT	CHECK AMOUNT
066523	10/29/10	\$1,415,897.07	\$0.00	1,415,897.07***



ANNE M. GANNON

CONSTITUTIONAL TAX COLLECTOR

Serving Palm Beach County

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

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2010 OCT 29 PM 4:00

SHARON R. BOCK, CLERK,
BOARD OF COUNTY COMMISSIONERS
FINANCE

Downtown Service Center

301 North Olive Avenue
West Palm Beach

Glades Service Center

2976 State Road 15
Belle Glade

North County Service Center

3188 PGA Boulevard
Palm Beach Gardens

Lake Worth Service Center

3551 South Military Trail
Lake Worth

South County Service Center

501 South Congress Avenue
Delray Beach

Royal Palm Beach Service Center

200 Civic Center Way
Royal Palm Beach

October 29, 2010

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

Re: 2010 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, 2010. 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 \$33,027,788.50 for the Board of County Commissioners' portion of the "excess fees" is attached.

These excess fees combined with investment earnings distributed to the Board of County Commissioners during the 2009-2010 fiscal year, represent a significant added revenue source for the County.

Sincerely,

Anne M. Gannon
Constitutional Tax Collector
Serving Palm Beach County

AMG:md

Enclosures

cc: Robert Weisman, Palm Beach County

n:\financeandbudget\annualaudit\2010yearend\excessfeesbock10

**PALM BEACH COUNTY TAX COLLECTOR
COMBINED STATEMENT OF POSITION
For the fiscal year ended September 30, 2010**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>General Capital Assets</u>	<u>General Long-Term Debt</u>	<u>Totals (Memorandum Only)</u>
Assets					
Cash and cash equivalents	41,505,627	62,925,347	-	-	104,430,974
Investments	72,407	57,883	-	-	130,290
Accounts receivable, net	11,767	99,348	-	-	111,115
Due from other County agencies	253	-	-	-	253
Due from other governments	2	153	-	-	155
Other assets	838,466	-	-	-	838,466
Capital assets	-	-	4,185,212	-	4,185,212
Amount to be provided for debt	-	-	-	1,038,565	1,038,565
Total assets	<u>42,428,522</u>	<u>63,082,731</u>	<u>4,185,212</u>	<u>1,038,565</u>	<u>110,735,030</u>
Liabilities					
Vouchers payable and accrued liabilities	1,104,999	553,980	-	-	1,658,979
Due to Board of County Commissioners	35,266,388	18,305,649	-	-	53,572,037
Due to other County agencies	1,715	10,605	-	-	12,320
Due to other governments	5,250,121	37,607,422	-	-	42,857,543
Due to individuals	-	6,605,075	-	-	6,605,075
Deferred revenue	805,299	-	-	-	805,299
Compensated absences	-	-	-	1,038,565	1,038,565
Total liabilities	<u>42,428,522</u>	<u>63,082,731</u>	<u>-</u>	<u>1,038,565</u>	<u>106,549,818</u>
Equity and other credits					
Investment in general capital assets	-	-	4,185,212	-	4,185,212
Total equity and other credits	<u>-</u>	<u>-</u>	<u>4,185,212</u>	<u>-</u>	<u>4,185,212</u>
Total liabilities, equity and other credits	<u>42,428,522</u>	<u>63,082,731</u>	<u>4,185,212</u>	<u>1,038,565</u>	<u>110,735,030</u>

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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable</u>
Revenues:			
Charges for services	62,054,360	61,890,688	(163,672)
Less - excess fees paid out	(37,776,016)	(40,340,413)	(2,564,397)
Investment income	120,000	89,632	(30,368)
Total revenues	<u>24,398,344</u>	<u>21,639,907</u>	<u>(2,758,437)</u>
Expenditures:			
Personal services	16,589,641	15,971,364	618,277
Operating expenses	4,864,220	4,398,582	465,638
Capital outlay	2,944,483	1,269,961	1,674,522
Total expenditures	<u>24,398,344</u>	<u>21,639,907</u>	<u>2,758,437</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, 2009	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2010**

<u>Taxing Authority</u>	<u>2010 Commissions</u>	<u>Excess Fee Allocation</u>	<u>% of Total Commissions</u>
Ad Valorem Taxes			
County (Includes 2 School Funds)	33,633,554.48	21,890,682.08	54.2649%
Other Revenue	12,448,894.97	8,102,468.09	20.0852%
Library	766,535.03	498,905.78	1.2367%
Fire Rescue MSTU	3,596,129.25	2,340,571.00	5.8021%
Glades Fire Rescue MSTU	20.81	13.54	0.0001%
Jupiter Fire Rescue	279,852.82	182,144.56	0.4515%
Palm Beach County Utility Assessment	12,302.76	8,007.35	0.0198%
Palm Beach County Road Improvement Assessment	5,009.07	3,260.20	0.0081%
Boca Raton Fire Hydrant	2,362.78	1,537.84	0.0038%
Riviera Beach Fire Hydrant	304.31	198.06	0.0005%
Sub-Total	50,744,966.28	33,027,788.50	81.8727%
Solid Waste Authority	3,168,897.19	2,062,503.41	5.1127%
Sub-Total	3,168,897.19	2,062,503.41	5.1127%
Districts			
Greater Boca Raton Beach & Park District	353,021.65	229,767.11	0.5696%
Palm Beach County Healthcare District	2,967,094.45	1,931,158.40	4.7872%
Children's Services Council	1,787,339.21	1,163,304.77	2.8837%
Florida Inland Navigation District	89,399.72	58,186.56	0.1442%
South Florida Water Management (Mgmt.) District	660,519.27	429,904.53	1.0657%
South Florida Water Management - Okee Basin	724,787.76	471,734.22	1.1694%
South Florida Water Management - Everglades Construction Project	231,664.69	150,780.91	0.3738%
Jupiter Inlet District	37,631.27	24,492.63	0.0607%
Sub-Total	6,851,458.02	4,459,329.13	11.0543%
Non-Ad Valorem Assessments			
Everglades Agricultural Area	20,336.91	13,236.45	0.0328%
Delray Beach Stormwater Utility	19,216.38	12,507.14	0.0310%
Lake Park Refuse Collection	6,002.37	3,906.69	0.0097%
South Florida Water Management - EAA Privilege Tax	203,411.42	132,392.04	0.3281%
Cypress Grove Community Development District	3,545.97	2,307.92	0.0057%
Tequesta Refuse Collection	4,061.73	2,643.61	0.0066%
Tequesta Stormwater Utility	3,079.44	2,004.28	0.0050%
Wellington Refuse Collection	33,034.03	21,500.48	0.0533%
Acme Improvement District	40,661.19	26,464.68	0.0656%

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2010**

<u>Taxing Authority</u>	<u>2010 Commissions</u>	<u>Excess Fee Allocation</u>	<u>% of Total Commissions</u>
East Beach Water Control District	1,416.84	922.16	0.0023%
East Shore Water Control District	1,305.68	849.81	0.0021%
Gladeview Drainage District	4,276.57	2,783.44	0.0069%
Highland Glades Drainage District	212.99	138.63	0.0003%
Indian Trail Improvement District	110,098.22	71,658.35	0.1775%
Lake Worth Drainage District	111,588.12	72,628.07	0.1800%
Loxahatchee Groves Water Control District	9,442.61	6,145.80	0.0152%
Northern Palm Beach County Improvement District	264,915.67	172,422.59	0.4273%
NPB Heights Water Control District	9,468.03	6,162.35	0.0153%
Pahokee Water Control District	2,869.16	1,867.42	0.0046%
Pal-Mar Water Control District	77.72	50.58	0.0001%
Pelican Lake Water Control District	1,720.06	1,119.52	0.0028%
Pine Tree Water Control District	1,588.05	1,033.60	0.0026%
Seminole Water Control District	13,980.21	9,099.14	0.0226%
Shawano Drainage District	4,092.45	2,663.61	0.0066%
South Florida Conservancy District	7,105.29	4,624.54	0.0115%
South Indian River Water Control District	48,186.81	31,362.79	0.0777%
South Shore Water Control	1,581.89	1,029.59	0.0026%
Quantum Community Development District	12,369.47	8,050.77	0.0200%
Lake Worth Utilities	559.01	363.84	0.0009%
Loxahatchee River Environmental District	8,043.19	5,234.97	0.0130%
Belle Glade Stormwater	4,374.66	2,847.28	0.0071%
Juno Refuse Collection	713.63	464.47	0.0012%
Winston Trails Community Development District	2,582.37	1,680.76	0.0042%
Journeys End Community Development District	2,401.78	1,563.22	0.0039%
Briger Community Development District	2,524.53	1,643.11	0.0041%
Boynton Fire Rescue Assessment	35,620.09	23,183.64	0.0575%
Solid Waste - Palm Beach	7,466.07	4,859.35	0.0120%
Hypoluxo/Haverhill Community Development District	1,601.48	1,042.34	0.0026%
Beeline Comm Development District	8,304.51	5,405.06	0.0134%
Hamal Community Development District	12,890.02	8,389.58	0.0208%
Old Palm Community Development District	11,366.90	7,398.24	0.0183%
Wyndam Park Community Development District	2,477.34	1,612.40	0.0040%
Cypress Lakes Community Development District	1,700.84	1,107.01	0.0027%
Palm Beach Plantation Community Development District	5,723.29	3,725.05	0.0092%
Captain's Key Dependent District	1,041.62	677.95	0.0017%
Thousand Oaks Community Development District	6,184.56	4,025.27	0.0100%
Terracina Community Development District	4,256.59	2,770.44	0.0069%
High Ridge/Quantum Community Development District	2,401.26	1,562.88	0.0039%
Quantum Park Overlay Dependent District	850.28	553.41	0.0014%
Marsh Harbour Community Development District	7,284.89	4,741.43	0.0118%
Renaissance Commons Community Development District	12,941.66	8,423.19	0.0209%
Sonoma Bay Community Development District	3,591.23	2,337.38	0.0058%

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2010**

<u>Taxing Authority</u>	<u>2010 Commissions</u>	<u>Excess Fee Allocation</u>	<u>% of Total Commissions</u>
Monterey/Congress Community Development District	3,167.77	2,061.77	0.0051%
Boca Raton Fire Operations	30,967.93	20,155.74	0.0500%
High Ridge Road Water Main Improvement	204.56	133.14	0.0003%
Mediterranea Community Development District	322.30	209.77	0.0005%
Boynton Village Community Development District	12,393.84	8,066.64	0.0200%
Vista Community Development District	3,996.11	2,600.90	0.0064%
West Palm Beach Fire Protection	18,158.68	11,818.73	0.0293%
Loxahatchee Groves Solid Waste	4,030.49	2,623.28	0.0065%
Palm Springs Solid Waste	7,420.63	4,829.78	0.0120%
Town of Lake Park Stormwater	4,623.72	3,009.39	0.0075%
Lake Worth Waste & Stormwater	14,077.41	9,162.40	0.0227%
Worth Avenue Commercial District	5,417.17	3,525.81	0.0087%
Lake Worth Solid Waste	23,670.79	15,406.33	0.0382%
Sub-Total	<u>1,214,998.48</u>	<u>790,792.00</u>	<u>1.9603%</u>
Total	<u><u>61,980,319.97</u></u>	<u><u>40,340,413.04</u></u>	<u><u>100.0000%</u></u>

**BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FL**

DATE RECEIVED: 10/29/2010

RECEIPT NUMBER: RN364920

RECEIVED OF: GANNON, ANNE M

CHK: 1010117

AMT: 33,027,788.50 BY: DML

TAX COLLECTOR - PALM BEACH CO CHK DATE: 10/29/2010

PO BOX 3715
WEST PALM BEACH FL 33402-3715

	FUND	DEPT	UNIT	RSRC	SREV	BSA	SBSA	AMOUNT
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PREPARED BY _____

DATE _____

AUTHORIZATION APPROVAL _____

DATE _____

RNEW
USER ID

FILE COPY

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 33064-8100

CHECK NUMBER
1010177

NOT VALID AFTER 120 DAYS FROM DATE 63-843
670

DATE	CHECK AMOUNT
10/29/10	33,027,788.50

OPERATING ACCOUNT

PAY ~~Thirty Three Million Twenty Seven Thousand Seven Hundred Eighty Eight & 50/100~~*****

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

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OCT 29 2010

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



RECEIVED

2010 OCT 29 PM 3:59

SHARON R. BOCK, Clerk
BOARD OF CO COMM PB CO
FINANCE

October 29, 2010

Honorable Sharon R. Bock
Clerk and Comptroller
Palm Beach County
301 North Olive Avenue
West Palm Beach, Florida 33401
Att: Shannon Ramsey-Chessman
Chief Operating Officer of Finance

Dear Ms. Ramsey-Chessman:

Pursuant to section 218.36, Florida Statutes, enclosed is the Property Appraiser's Annual Financial Report for the fiscal year ended September 30, 2010. 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

A handwritten signature in black ink, appearing to read "Carlos Cerezo Jr.".

Carlos Cerezo Jr.
Comptroller

CAC

Enclosures

cc: Robert Weisman, Palm Beach County Administrator

FA\WPAUDIT\10CLERKTRA.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
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PALM BEACH GARDENS, FL 33410
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MID-WESTERN COMMUNITIES
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ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
7777 W. ATLANTIC AVE.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278

**PALM BEACH COUNTY PROPERTY APPRAISER
COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2010**

	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	535,948					535,948
Receivables from other governments	21,942					21,942
Investments	2,186,345					2,186,345
Prepaid Expenses	44,320					44,320
Fixed assets				2,880,091		2,880,091
Amount to be provided					2,396,476	2,396,476
TOTAL ASSETS AND OTHER DEBITS	2,788,555		0	2,880,091	2,396,476	8,065,122
LIABILITIES						
Accounts payable	91,597					91,597
Accrued wages & taxes payable	867,140					867,140
Payable to other governments	1,829,818					1,829,818
Deferred Revenue						0
Other Liabilities - Deferred Compensation					2,396,476	2,396,476
Other Liabilities - Capital Leases						0
Compensated Absences						0
TOTAL LIABILITIES	2,788,555	0	0	0	2,396,476	5,185,031
EQUITY AND OTHER CREDITS						
Investment in general fixed assets				2,880,091		2,880,091
TOTAL EQUITY	0	0	0	2,880,091	0	2,880,091
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	2,788,555	0	0	2,880,091	2,396,476	8,065,122

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, 2010**

EXPENDITURES AND OTHER DEBITS

Account No.	Object	Description	Amount
513	10	Personnel Services	19,241,622
513	30	Operating Expenses	2,352,962
513	60	Capital Outlay	44,295
513	70	Debt Service	3,438
TOTAL EXPENDITURES AND OTHER DEBITS			<u>21,642,317</u>

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR FY 2009 - 2010

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

DIRECTOR OF FINANCE

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, 2010.

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 28 day

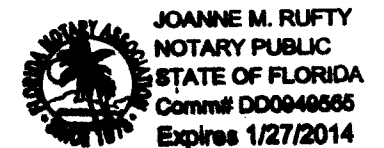
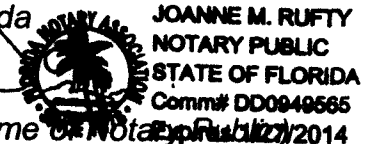
of October, 2010, by

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



**PALM BEACH COUNTY PROPERTY APPRAISER
EXCESS FEES
9/30/2010**

	2010 COMMISSION PAID	% of the Total Fee Income	Remittance of Excess Fees	
			Check No.	Amount
TOTAL BCC BILLED	18,362,671.00	78.7879%	36379	1,384,510.14
DELRAY BEACH DOWNTOWN DEV. AUTH.	4,358.00	0.0187%	36373	320.14
WPB DOWNTOWN DEV. AUTHORITY	14,660.00	0.0629%	36383	1,076.82
SOUTH FL. WATER MGMT. DISTRICT	773,705.00	3.3197%	36382	56,831.78
FL. INLET NAVIGATION DISTRICT	42,767.00	0.1835%	36375	3,141.44
CHILDRENS SERVICE COUNCIL	745,061.00	3.1968%	36372	54,727.78
HEALTH CARE DISTRICT	1,236,804.00	5.3067%	36380	90,848.33
JUPITER INLET DISTRICT	13,681.00	0.0587%	36378	1,004.92
LIBRARY DISTRICT	364,187.00	1.5626%	36381	26,751.01
FIRE/RESCUE MSTU	1,451,596.00	6.2283%	36374	106,625.70
JUPITER FIRE/RESCUE	150,397.00	0.6453%	36377	11,047.25
GREATER BOCA RATON BEACH DISTRICT	146,574.00	0.6289%	36376	10,766.49
TOTAL	23,306,461.00	100.0000%		1,747,651.80

FY 10 Excess Revenues over Expenditures 1,747,651.80

Mapping Revenues	43,099.07	
Less: Expenses purchased with mapping funds	<u>7,402.44</u>	
Amount to be returned to the BCC		<u>35,696.63</u>
Excess Fee to be Distributed to all agencies		<u><u>1,711,955.17</u></u>

GOVERNMENTAL CENTER - FIFTH FLOOR
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GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 29, 2010

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 \$1,384,510.14 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2010 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 typed name.

Carlos Cerezo Jr.
Director of Financial Services

CAC:ms

cc: Joseph Doucette, Budget Director

WEST COUNTY
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SOUTH COUNTY
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14925 CUMBERLAND DR.
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GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 29, 2010

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

Enclosed is a check for \$11,047.25 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2010 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.
Director of Financial Services

cc: John Wilson, Fiscal Manager, Fire/Rescue

CAC:ms

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GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 29, 2010

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

Enclosed is a check for \$26,751.01 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2010 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.
Director of Financial Services

CAC:ms

cc: Lavinia Gardner, Fiscal Manager, Library District

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GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 29, 2010

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

Enclosed is a check for \$106,625.70 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2010 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 a light blue horizontal line.

Carlos Cerezo Jr.
Director of Financial Services

CAC:ms

cc: John Wilson, Fiscal Manager

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FAX: (561) 276-1278

GARY R. NIKOLITS, CFA
PROPERTY APPRAISER

GENERAL ACCOUNT

INVOICE DATE 10/29/10 INVOICE NUMBER EXCESS FEES 10

GROSS AMOUNT 26,751.01

DISCOUNT .00

TAX .00

OTHER CHARGES .00

0036381
NET AMOUNT 26,751.01

GARY R. NIKOLITS, CFA
PROPERTY APPRAISER

GENERAL ACCOUNT

INVOICE DATE 10/29/10 INVOICE NUMBER EXCESS FEES 10

GROSS AMOUNT 11,047.25

DISCOUNT .00

TAX .00

OTHER CHARGES .00

0036377
NET AMOUNT 11,047.25

GARY R. NIKOLITS, CFA
PROPERTY APPRAISER

GENERAL ACCOUNT

INVOICE DATE 10/29/10 INVOICE NUMBER EXCESS FEES 10

GROSS AMOUNT 106,625.70

DISCOUNT .00

TAX .00

OTHER CHARGES .00

0036374
NET AMOUNT 106,625.70

GARY R. NIKOLITS, CFA
PROPERTY APPRAISER

GENERAL ACCOUNT

INVOICE DATE 10/29/10 INVOICE NUMBER EXCESS FEES 10

GROSS AMOUNT 1,384,510.14

DISCOUNT .00

TAX .00

OTHER CHARGES .00

0036379
NET AMOUNT 1,384,510.14

**BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FL**

DATE RECEIVED: 10/29/2010

RECEIPT NUMBER: RN364931

RECEIVED OF: NIKOLITS, GARY R

CHK: VAR - 4

AMT: 1,528,934.10 BY: DML

PROPERTY APPRAISER - PBC

CHK DATE: 10/29/2010

301 NORTH OLIVE AVENUE
FIFTH FLOOR
WEST PALM BEACH FL 33401
561-355-3230

	FUND	DEPT	UNIT	RSRC	SREV	BSA	SBSA	AMOUNT
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

PREPARED BY _____

DATE _____

AUTHORIZATION APPROVAL _____

DATE _____

RNEW
USER ID _____

FILE COPY