

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date: January 26, 2016 (☒) Consent (☐) Regular
 (☐) 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 Fiscal Year 2014-2015, 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, 2015, 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.

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 2016.

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:

- 1- Annual Financial Report 2014-2015
- 2- Fiscal Year 2014-2015 Reports of Clerk & Comptroller, Tax Collector, and Property Appraiser with supporting documents showing monies remitted to Board of County Commissioners.

Recommended by:

Stephen I. Weiss, Director – Financial Services

11-5-15
Date

Approved by:

Assistant County Administrator

11/16/15
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2016	2017	2018	2019	2020
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
No. ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included In Current Budget? Yes _____ No _____

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

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

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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

 OFMB 201110 pm 11-9-15	 Contract Dev. and Control B. Whelan 11-12-15
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B. Legal Sufficiency:


11/16/15
Assistant County Attorney

C. Other Department Review:

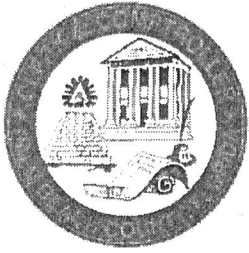
Department Director

Excess Fees
Fiscal Year Ended September 30, 2015

Excess Fees of the Palm Beach County Clerk & Comptroller, Property Appraiser, and Tax Collector are as follows:

<u>Constitutional Officer</u>	<u>Budget Estimate</u>	<u>Actual</u>	<u>Additional/Decrease in Excess Fees</u>
Clerk & Comptroller	\$500,000.00	\$885,038.61	\$385,038.61
Property Appraiser	\$1,171,233.00	\$1,622,877.76	\$451,644.76
Tax Collector	\$24,695,384.00	\$24,439,743.93	(\$255,640.07)
Totals	\$26,366,617.00	\$26,947,660.30	\$581,043.30

This report is prepared by the Accounting and Financial Reporting Division of the Clerk & Comptroller, Palm Beach County to be submitted for Receive and File to the Board of County Commissioners.



SHARON R. BOCK

Clerk & Comptroller
Palm Beach County

October 30, 2015

The Honorable Shelley Vana, Mayor
Palm Beach County Board of County Commissioners
301 North Olive Avenue, 12th Floor
West Palm Beach, FL 33401

Dear Mayor Vana:

Enclosed, please find our check for unspent revenue in the amount of \$885,038.61, along with the Clerk & Comptroller's FY 2015 Constitutional Officer's Financial Report, provided pursuant to Florida Statute 218.36

Along with this unspent revenue, I am also pleased to report that my office has contributed other significant financial returns to the County during FY 2015:

- First, our portfolio strategy produced \$20.2 million in investment income despite a challenging market;
- Second, we continue to maximize the 50 basis point earnings credit negotiated through our Wells Fargo banking contract to eliminate all County banking charges. This has resulted in a savings of more than \$1 million annually since 2012;
- Third, through our Clerk/County partnership, we implemented a new program that streamlined vendor payments resulting in \$160,553.38 in cash rebates. Further, these results are expected to more than double in FY 2016.

The above FY 2015 savings demonstrates the fiscal accountability and stewardship the County has come to rely on from my office.

Save time. Go online.

www.mypalmbeachclerk.com

@ClerkPBC  

301 North Olive Avenue, 9th Floor
West Palm Beach, Florida 33401

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

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

Page 2
FY 14-15 Unspent Revenue
Clerk & Comptroller

In fact, we have also reduced our Comptroller operations budget by 28.6 percent over the past eight years and returned a combined total of \$43,278,020.38 in unspent revenues over the past ten years.

As Palm Beach County's independently elected Clerk & Comptroller, I look forward to our continued positive and productive relationship in 2016. Minimizing the financial burden on our citizens is a job I take very seriously and pledge to continue to implement new efficiencies and control costs.

Sincerely,

A handwritten signature in black ink, appearing to read "Sharon R. Bock". The signature is fluid and cursive, with the first name "Sharon" being the most prominent.

Sharon R. Bock, Esq.
Clerk & Comptroller

Enclosures

cc: Board of County Commissioners
Shannon Ramsey-Chessman, COOF, Clerk & Comptroller
Verdenia C. Baker, County Administrator
Liz Bloeser, Director, OFMB

Clerk & Comptroller - Palm Beach County
Schedule of Revenues and Expenditures
For the Fiscal Year ending September 30, 2015

	BCC-Clerk
Revenues	
Recording	\$ 5,383,179.21
Other General Government	\$ 3,438,727.76
Intergovernmental Revenues	\$ 1,001,276.07
Interest	\$ -
Transfers-in from BCC	\$ 12,656,531.00
Total Revenues	<u>\$ 22,479,714.04</u>

Expenditures:

Personal Services	\$ 15,085,287.69
Operating	\$ 6,150,127.08
Capital Outlay	\$ 359,260.66
Transfers Out	\$ -
Total Expenditures	<u>21,594,675.43</u>

Excess Fees	<u>\$ 885,038.61</u>
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Excess Fees due	\$ 885,038.61
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STATE OF FLORIDA

CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2014 - 2015

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

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, 2015.

Shannon Ramsey-Chessman
COOF CPA
(Signature)

Office of the CLERK & COMPTROLLER
PALM BEACH COUNTY

STATE OF FLORIDA

COUNTY OF PALM BEACH

Sworn to and subscribed before me this 30th day

of OCTOBER, 2015, by SHANNON RAMSEY-CHESSMAN, CPA,
CGFO, Chief Operating Officer of Finance on behalf of SHARON R.
BOCK, ESQ.



DIANA H. JOHNSON
MY COMMISSION # FF 144060
EXPIRES: August 9, 2018
Bonded Thru Budget Notary Services

Signature of Notary Public - State of Florida


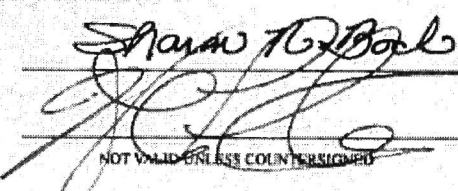
Diana H. Johnson
(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known ☒ or Produced Identification

Type of Identification Produced

INVOICE		GROSS AMOUNT	DISCOUNT	NET AMOUNT
NUMBER	DATE			
FY 15 EXCESS FEES	10/30/15	885,038.61	0.00	885,038.61
CHECK NUMBER		TOTAL GROSS	TOTAL DISCOUNT	CHECK AMOUNT
00083908		\$885,038.61	\$0.00	**885,038.61**

REMOVE DOCUMENT ALONG THIS PERFORATION

SECURITY FEATURES: WATERMARK PAPER, VOID PANTOGRAPH IN GREEN, MICROPRINTING AND FULL CHEMICAL SENSITIVITY	
 Sharon R. Bock CLERK & COMPTROLLER PALM BEACH COUNTY P.O. BOX 229 WEST PALM BEACH, FL 33402	<div>UNITED STATES</div> <div>BOARD OF COUNTY COMMISSIONERS-PBC</div> <div>00083908</div> <div>11-24/1210</div> <div><div>Check Date</div><div>10/30/15</div></div> <div><div>Check Amount</div><div>**885,038.61**</div></div>
Pay ****EIGHT HUNDRED AND EIGHTY-FIVE THOUSAND AND THIRTY-EIGHT AND 61 / 100 DOLLARS****	
TO THE ORDER OF	BOARD OF COUNTY COMMISSIONERS-PBC
 NOT VALID UNLESS COUNTERSIGNED	

⑈0000083908⑈ ⑆121000248⑆ 2020050825637⑈

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



ANNE M. GANNON

CONSTITUTIONAL TAX COLLECTOR

Serving 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.taxcollectorpbcc.com • Tel (561) 355-2264 • Fax (561) 355-4123

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 30, 2015

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

Re: 2015 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, 2015. 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 \$24,439,743.93 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 2014-2015 fiscal year, represent an added revenue source for the County.

Sincerely,

Anne M. Gannon
Constitutional Tax Collector
Serving Palm Beach County

AMG: md

Enclosures

cc: Verdenia Baker, Palm Beach County

n:\financeandbudget\annualaudit\2015yearend\excessfeesbock15

**PALM BEACH COUNTY TAX COLLECTOR
COMBINED STATEMENT OF POSITION
For the fiscal year ended September 30, 2015**

	Governmental Fund Type	Fiduciary Fund Type	General Capital Assets	General Long-Term Debt	Totals (Memorandum Only)
Assets					
Cash and cash equivalents	33,321,786	69,496,096	-	-	102,817,882
Investments	74,482	62,160	-	-	136,642
Accounts receivable, net	8,658	71,929	-	-	80,587
Due from Board of County Commissioners	-	-	-	-	-
Due from other Constitutional Officers	230	-	-	-	230
Due from other governments	-	31	-	-	31
Prepaid expense	48,490	-	-	-	48,490
Other assets	5,210	-	-	-	5,210
Capital assets	-	-	16,482,039	-	16,482,039
Amount to be provided for debt	-	-	-	1,343,539	1,343,539
Total assets	33,458,856	69,630,216	16,482,039	1,343,539	120,914,650
Liabilities					
Vouchers payable and accrued liabilities	2,927,252	266,060	-	-	3,193,312
Due to Board of County Commissioners	24,474,165	14,611,321	-	-	39,085,486
Due to other Constitutional Officers	-	10,607	-	-	10,607
Due to other governments	3,501,677	28,877,705	-	-	32,379,382
Due to Component Units (SWA)	1,689,087	2,609,782	-	-	4,298,869
Due to individuals	30,301	23,254,741	-	-	23,285,042
Unearned revenue	836,374	-	-	-	836,374
Compensated absences	-	-	-	1,343,539	1,343,539
Total liabilities	33,458,856	69,630,216	-	1,343,539	104,432,611
Equity and other credits					
Investment in general capital assets	-	-	16,482,039	-	16,482,039
Total equity and other credits	-	-	16,482,039	-	16,482,039
Total liabilities, equity and other credits	33,458,856	69,630,216	16,482,039	1,343,539	120,914,650

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, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 59,250,970	\$ 63,246,276	\$ 3,995,306
Less - excess fees paid out	(23,212,292)	(29,630,507)	(6,418,215)
Investment income	-	11,482	11,482
Total revenues	<u>36,038,678</u>	<u>33,627,251</u>	<u>(2,411,427)</u>
Expenditures:			
Personal services	20,908,662	20,513,953	394,709
Operating expenses	4,597,136	4,107,193	489,943
Capital outlay	<u>10,532,880</u>	<u>9,006,105</u>	<u>1,526,775</u>
Total expenditures	<u>36,038,678</u>	<u>33,627,251</u>	<u>2,411,427</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, 2014	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2015

2015 Vendor Code	Taxing Authority	2015 Commissions	Excess Fee Allocation	% of Total Commissions
Ad Valorem Taxes				
996011	County (Includes 2 School Funds)	34,590,818.76	16,202,652.97	54.6823%
996011	Other Revenue	12,677,054.36	5,938,047.15	20.0403%
996011	Library	859,293.57	402,500.90	1.3584%
996011	Fire Rescue MSTU	3,691,499.73	1,729,131.93	5.8356%
996011	Jupiter Fire Rescue	335,680.20	157,235.65	0.5307%
996011	Palm Beach County Utility Assessment	12,211.87	5,720.15	0.0193%
996011	Palm Beach County Road Improvement Assessment	6,088.45	2,851.89	0.0096%
996011	Boca Raton Fire Hydrant	2,339.60	1,095.89	0.0037%
996011	Riviera Beach Fire Hydrant	309.16	144.81	0.0005%
996011	PBC Nuisance/Lot/Reinspect	774.08	362.59	0.0012%
Sub-Total		52,176,069.78	24,439,743.93	82.4816%
994040	Solid Waste Authority	3,606,007.69	1,689,086.68	5.7005%
Sub-Total		3,606,007.69	1,689,086.68	5.7005%
996015	School Debt	0.14	0.07	0.0000%
Sub-Total		0.14	0.07	0.0000%
Districts				
996130	Greater Boca Raton Beach & Park District	389,831.89	182,600.79	0.6163%
996018	Palm Beach County Healthcare District	2,849,229.21	1,334,604.77	4.5042%
996016	Children's Services Council	1,779,466.51	833,518.24	2.8130%
996017	Florida Inland Navigation District	91,015.48	42,632.48	0.1439%
996012	South Florida Water Management (Mgmt.) District	416,042.74	194,878.19	0.6577%
996013	South Florida Water Management - Okee Basin	452,971.04	212,175.74	0.7161%
996019	South Florida Water Management - Everglades Construction Project	144,572.24	67,718.95	0.2285%
996060	Jupiter Inlet District	41,235.77	19,315.21	0.0652%
Sub-Total		6,164,364.88	2,887,444.37	9.7449%
Non-Ad Valorem Assessments				
994030	Everglades Agricultural Area	19,864.11	9,304.53	0.0314%
994060	Delray Beach Stormwater Utility	19,897.86	9,320.34	0.0315%
994090	Lake Park Refuse Collection	8,467.25	3,966.14	0.0134%
994100	South Florida Water Management - EAA Privilege Tax	198,044.18	92,765.69	0.3131%
930236	Cypress Grove Community Development District	3,638.35	1,704.24	0.0058%
994140	Tequesta Refuse Collection	4,653.09	2,179.55	0.0074%
994150	Tequesta Stormwater Utility	3,166.16	1,483.06	0.0050%
994160	Wellington Refuse Collection	35,010.57	16,399.27	0.0553%

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2015

2015 Vendor Code	Taxing Authority	2015 Commissions	Excess Fee Allocation	% of Total Commissions
930000	Acme Improvement District	56,070.83	26,264.08	0.0886%
930009	East Beach Water Control District	1,797.07	841.76	0.0028%
930010	East Shore Water Control District	1,307.61	612.50	0.0021%
930011	Gladeview Drainage District	5,786.90	2,710.64	0.0091%
930012	Highland Glades Drainage District	303.28	142.06	0.0005%
930016	Indian Trail Improvement District	108,038.31	50,606.12	0.1708%
930049	Lake Worth Drainage District	135,368.63	63,407.89	0.2140%
930059	Loxahatchee Groves Water Control District	12,178.99	5,704.75	0.0193%
930069	Northern Palm Beach County Improvement District	236,966.44	110,997.24	0.3746%
930162	NPB Heights Water Control District	1,756.80	822.90	0.0028%
930159	Pahokee Water Control District	2,869.14	1,343.93	0.0045%
930160	Pal-Mar Water Control District	119.94	56.18	0.0002%
930161	Pelican Lake Water Control District	1,725.15	808.08	0.0027%
930164	Pine Tree Water Control District	1,013.76	474.85	0.0016%
930167	Seminole Water Control District	5,483.74	2,568.63	0.0087%
930171	Shawano Drainage District	4,897.50	2,294.03	0.0077%
930212	South Florida Conservancy District	6,931.56	3,246.81	0.0110%
930172	South Indian River Water Control District	49,291.97	23,088.81	0.0779%
930213	South Shore Water Control	1,551.09	726.54	0.0025%
930238	Quantum Community Development District	5,544.03	2,596.87	0.0088%
994170	Lake Worth Utilities	21.22	9.94	0.0000%
994180	Loxahatchee River Environmental District	9,937.35	4,654.74	0.0157%
994210	Belle Glade Stormwater	6,404.95	3,000.14	0.0101%
994220	Juno Refuse Collection	660.26	309.27	0.0010%
930239	Winston Trails Community Development District	2,597.89	1,216.88	0.0041%
930237	Journeys End Community Development District	2,810.95	1,316.67	0.0044%
930235	Briger Community Development District	2,802.75	1,312.83	0.0044%
994290	Boynton Fire Rescue Assessment	54,484.10	25,520.85	0.0861%
994310	Solid Waste - Palm Beach	8,291.40	3,883.77	0.0131%
930231	Hypoluxo/Haverhill Community Development District	1,774.17	831.04	0.0028%
930232	Beeline Comm Development District	8,336.17	3,904.74	0.0132%
930234	Hamal Community Development District	12,814.31	6,002.34	0.0203%
930227	Old Palm Community Development District	12,081.88	5,659.26	0.0191%
930228	Wyndam Park Community Development District	2,405.25	1,126.64	0.0038%
930229	Cypress Lakes Community Development District	1,869.70	875.78	0.0030%
930230	Palm Beach Plantation Community Development District	5,504.17	2,578.20	0.0087%
930223	Captain's Key Dependent District	948.77	444.41	0.0015%
930226	Thousand Oaks Community Development District	7,149.57	3,348.92	0.0113%
930225	Terracina Community Development District	4,130.04	1,934.55	0.0065%
930224	High Ridge/Quantum Community Development District	2,315.62	1,084.66	0.0037%
930218	Quantum Park Overlay Dependent District	1,371.23	642.30	0.0022%
930219	Marsh Harbour Community Development District	7,909.74	3,704.99	0.0125%
930220	Renaissance Commons Community Development District	11,586.88	5,427.40	0.0183%
930221	Sonoma Bay Community Development District	4,235.14	1,983.78	0.0067%
930222	Monterey/Congress Community Development District	3,386.60	1,586.31	0.0054%
994350	Boca Raton Fire Operations	71,210.63	33,355.70	0.1126%
994340	High Ridge Road Water Main Improvement	192.94	90.37	0.0003%

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2015

2015 Vendor Code	Taxing Authority	2015 Commissions	Excess Fee Allocation	% of Total Commissions
930217	Mediterranea Community Development District	830.15	388.85	0.0013%
930214	Boynton Village Community Development District	12,305.47	5,763.99	0.0195%
930215	Vista Community Development District	3,953.03	1,851.64	0.0062%
994380	West Palm Beach Fire Protection	18,849.21	8,829.14	0.0298%
994390	Loxahatchee Groves Solid Waste	3,978.19	1,863.42	0.0063%
994410	Palm Springs Solid Waste	8,881.47	4,160.16	0.0140%
994420	Town of Lake Park Stormwater	4,741.63	2,221.02	0.0075%
994430	Lake Worth Waste & Stormwater	17,141.66	8,029.31	0.0271%
994440	Worth Avenue Commercial District	10,087.21	4,724.94	0.0159%
994450	Lake Worth Solid Waste	27,897.10	13,067.26	0.0441%
994480	Haverhill Solid Waste	1,352.84	633.68	0.0021%
930216	Osprey Oaks Community Development District	1,977.33	926.20	0.0031%
994465	Jupiter Sierra Public Water	283.75	132.91	0.0004%
994530	Palm Beach Via Fontana Underground Utilities	161.79	75.78	0.0003%
994460	Jupiter Inlet Underground Utilities	2,162.67	1,013.01	0.0034%
994470	Gulfstream Underground Utilities	2,674.34	1,252.69	0.0042%
994500	West Palm Beach Nuisance	2,766.29	1,295.76	0.0044%
994341	Solid Waste - Lantana	9,195.88	4,307.43	0.0145%
994471	Everglades Underground Utility	683.50	320.16	0.0011%
994505	Peruvian Streetscape Imp.	1,297.80	607.90	0.0021%
994501	Mangonia Park Sewer System	34.20	16.02	0.0001%
994502	Lantana Gas Line	767.29	359.41	0.0012%
994503	Lake Clarke Shores Sewage	315.25	147.67	0.0005%
Sub-Total		1,311,316.04	614,232.32	2.0730%
Total		63,257,758.53	29,630,507.37	100.0000%



ANNE M. GANNON
Constitutional Tax Collector
Serving Palm Beach County
P.O. Box 3715
West Palm Beach, FL 33402-3715

OPERATING ACCOUNT

WELLS FARGO BANK, N.A.
SAN FRANCISCO, CA

Vendor Number 996011 Check Date 10/30/2015 Check Number 02038164
NOT VALID AFTER 120 DAYS

\$24,439,743.93

Pay Twenty Four Million Four Hundred Thirty Nine Thousand Seven Hundred Forty Three Dollars and 93 cents *****

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

To The
Order Of

BOARD OF COUNTY COMMISSIONERS
ATTN DEANNA MACDONALD
301 NORTH OLIVE AVENUE, 7TH FL
WEST PALM BEACH, FL 33401

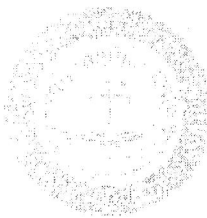
Anne M. Gannon MP
Authorized Signature
Over \$100,000.00 two signatures required.

⑈02038164⑈ ⑆121000248⑆202000444301⑈

ANNE M. GANNON
Constitutional Tax Collector
Serving Palm Beach County

Page 1 of 1

Check Number: 02038164

Invoice Date	Invoice Number	Description	Invoice Amount	
10/30/2015	996011-2015	GL-1000-591000	\$24,439,743.93	
				
Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
996011	BOARD OF COUNTY COMMISSIONERS	02038164	10/30/2015	\$24,439,743.93

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 30, 2015

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, 2015. 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.", is written over the printed name.

Carlos Cerezo Jr.
Director of Financial Services

CAC

Enclosures

cc: Verdenia Baker, Palm Beach County Administrator

F:\123\Audits\FY 2015 Audit\Clerk\15CLERKTRA.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., SUITE 2301
PALM BEACH GARDENS, FL 33410
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MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
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FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
14925 CUMBERLAND DR.
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, 2015**

	Governmental Fund Type	(1) General Fixed Assets	General L.T. Debt	Total Memorandum Only
ASSETS AND OTHER OTHER DEBITS				
Cash	1,147,386			1,147,386
Receivables from other governments	118			118
Investments	1,705,659			1,705,659
Prepaid Expenses				0
Fixed assets		2,685,813		2,685,813
Amount to be provided for Long-Term Debt			2,742,548	2,742,548
TOTAL ASSETS AND OTHER DEBITS	2,853,163	2,685,813	2,742,548	8,281,524
LIABILITIES				
Accounts payable	100,038			100,038
Accrued wages & taxes payable	514,163			514,163
Payable to other governments	1,888,056			1,888,056
Deferred Revenue	350,906			350,906
Other Liabilities - Deferred Compensation			2,742,548	2,742,548
Other Liabilities - Capital Leases				0
Compensated Absences				0
TOTAL LIABILITIES	2,853,163	0	2,742,548	5,595,711
EQUITY AND OTHER CREDITS				
Investment in general fixed assets		2,685,813		2,685,813
TOTAL EQUITY	0	2,685,813	0	2,685,813
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	2,853,163	2,685,813	2,742,548	8,281,524

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.

REVENUES AND OTHER CREDITS

Account No.	Description	Amount
341.800	County Offices Commissions & Fees	23,161,395
341.900	Other Charges & Fees - Administrative	17,928
341.900	Other Charges & Fees - Maps & Publications	38,229
361.100	Interest Earned	9,549
369.000	Less Excess Fees Paid	(1,831,453)
TOTAL REVENUES AND OTHER CREDITS		21,395,648

**PALM BEACH COUNTY PROPERTY APPRAISER
REVENUES AND EXPENDITURES/EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

EXPENDITURES AND OTHER DEBITS

Account No.	Object	Description	Amount
513	10	Personnel Services	18,840,602
513	30	Operating Expenses	2,407,111
513	60	Capital Outlay	147,935
513	70	Debt Service	
TOTAL EXPENDITURES AND OTHER DEBITS			21,395,648

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR FY 2014 - 2015

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, 2015.

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 22 day

of October, 2015, by

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



JOANNE M. RUFFY
NOTARY PUBLIC
STATE OF FLORIDA
Comm# FF000330
Expires 1/27/2018

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

Personally Known ☒ or Produced Identification
Type of Identification Produced

EXCESS FEES
9/30/2015

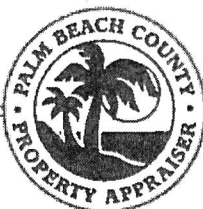
	2015 COMMISSION PAID	% of the Total Fee Income	Remittance of Excess Fees	
			Check No.	Amount
TOTAL BCC BILLED	18,400,037.00	79.4427%	42741	1,462,814.60
DELRAY BEACH DOWNTOWN DEV. AUTH.	5,096.00	0.0220%	42717	394.51
WPB DOWNTOWN DEV. AUTHORITY	10,909.00	0.0471%	42754	844.61
SOUTH FL. WATER MGMT. DISTRICT	459,777.00	1.9851%	42748	35,597.29
FL. INLET NAVIGATION DISTRICT	38,587.00	0.1666%	42726	2,987.51
CHILDRENS SERVICE COUNCIL	785,866.00	3.3930%	42715	60,844.09
HEALTH CARE DISTRICT	1,208,168.00	5.2163%	42739	93,539.94
JUPITER INLET DISTRICT	18,344.00	0.0792%	42732	1,420.23
LIBRARY DISTRICT	366,182.00	1.5810%	42740	28,350.87
FIRE/RESCUE MSTU	1,567,123.00	6.7661%	42725	121,331.32
JUPITER FIRE/RESCUE	134,081.00	0.5789%	42731	10,380.97
GREATER BOCA RATON BEACH DISTRICT	167,225.00	0.7220%	42727	12,947.08
TOTAL	23,161,395.00	100.0000%		1,831,453.02

FY 14 Excess Revenues over Expenditures 1,831,453.02

Mapping Revenues	38,229.10	
Less: Expenses purchased with mapping funds		
Amount to be returned to the BCC		38,229.10
Excess Fee to be Distributed to all agencies		<u>1,793,223.92</u>

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 30, 2015

Palm Beach County Board of County Commissioners
Finance Special Payables
Governmental Center 2nd Floor
301 North Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$1,462,814.60 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2015 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.
Director of Financial Services

CAC:ms

cc: John Wilson, Budget Director

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., SUITE 2301
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
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
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.

42741

63-215
631

Pay: ONE MILLION FOUR HUNDRED SIXTY-TWO THOUSAND EIGHT HUNDRED FOURTEEN AND 60 / 10

To the order of:

Date 10/30/2015 Amount 1,462,814.60

PBCBCC
PO Box 3977
West Palm Beach, FL 33402

Gary R. Nikolits
AUTHORIZED SIGNATURE REQUIRED

⑈000042741⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: PBCBCC
Vendor No. 330 Vendor Account No:
Invoice Number Date Description
Excess Fees2015 10/28/2015 Excess Fees 2015

42741
Check Date: 10/30/2015
Check Amount: 1,462,814.60
Invoice Amount
1,462,814.60

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 30, 2015

Palm Beach County Library System
Finance Special Payables
Governmental Center 2nd Floor
301 N Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$28,350.87 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2015 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.", written over a horizontal line.

Carlos Cerezo Jr.
Director of Financial Services

CAC:ms

cc: Kenny D. Rampersad, Director, Library Finance & Facilities


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., SUITE 2301
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
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278

IMPORTANT! CHECK PRINTED IN MULTI-COLORED BACKGROUND AND FEATURES SECURITY SCREEN, MICROPRINTING AND ADDITIONAL SECURITY.



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.

42740

63-215
631

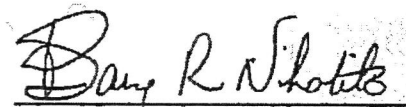
Pay: TWENTY-EIGHT THOUSAND THREE HUNDRED FIFTY AND 87 / 100

To the order of:

Palm Beach County Library System
Finance Special Payables
301 N Olive Ave
West Palm Beach, FL 33401

Date
10/30/2015

Amount
28,350.87


AUTHORIZED SIGNATURE REQUIRED

⑈000042740⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Palm Beach County Library System
Vendor No. 448 Vendor Account No:
Invoice Number Date Description
Excess Fees2015 10/28/2015 Excess Fees 2015

42740
Check Date: 10/30/2015
Check Amount: 28,350.87
Invoice Amount
28,350.87

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 30, 2015

Jupiter Fire/Rescue
Finance Special Payables
Governmental Center 2nd Floor
301 N Olive Avenue
West Palm Beach, FL. 33401

Enclosed is a check for \$10,380.97 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2015 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.
Director of Financial Services

cc: Mike Martz, Director Finance & Planning

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., SUITE 2301
PALM BEACH GARDENS, FL 33410
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FAX: (561) 624-6565

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

SOUTH COUNTY
SERVICE CENTER
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
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.

42731

63-215
631

Pay: TEN THOUSAND THREE HUNDRED EIGHTY AND 97 / 100

To the order of:

Jupiter Fire\Rescue
Finance Special Payables
301 N Olive Ave
West Palm Beach, FL 33401

Date

10/30/2015

Amount

10,380.97

Gary R. Nikolits
AUTHORIZED SIGNATURE REQUIRED

⑈000042731⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Jupiter Fire\Rescue
Vendor No. 450 Vendor Account No:
Invoice Number Date Description
Excess Fees2015 10/28/2015 Excess Fees 2015

Check Date:
Check Amount:

42731
10/30/2015
10,380.97
Invoice Amount
10,380.97

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 30, 2015

Fire/Rescue MSTU
Finance Special Payables
Governmental Center 2nd Floor
301 N Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$121,331.32 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2015 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.".

Carlos Cerezo Jr.
Director of Financial Services

CAC:ms

cc: Mike Martz, Director Finance & Planning

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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.

42725

63-215
631

Pay: ONE HUNDRED TWENTY-ONE THOUSAND THREE HUNDRED THIRTY-ONE AND 32 / 100

Date

Amount

To the order of:

10/30/2015

121,331.32

Fire\Rescue MSTU
Finance Special Payables
301 N Olive Ave
West Palm Beach, FL 33401

Gary R. Nikolits
AUTHORIZED SIGNATURE REQUIRED

⑈000042725⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Fire\Rescue MSTU

Vendor No. 449

Vendor Account No:

Check Date:

42725

10/30/2015

Check Amount:

121,331.32

Invoice Number

Date

Description

Invoice Amount

Excess Fees2015

10/28/2015

Excess Fees 2015

121,331.32