

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS**

## AGENDA ITEM SUMMARY

**Meeting Date:** January 10, 2017      (☒) 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 2015-2016, 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, 2016, 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 2017.


### 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 2015-2016
- 2- Fiscal Year 2015-2016 Reports of Clerk & Comptroller, Tax Collector, and Property Appraiser with supporting documents showing monies remitted to Board of County Commissioners.

Recommended by: Stephen J. Weiss, Director – Financial Services 11-23-16  
Date

Approved by:  12-27-16  
County Administrator 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

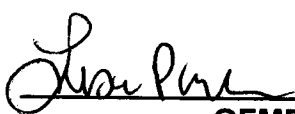
Budget Account No.: Fund Dept. Unit Object

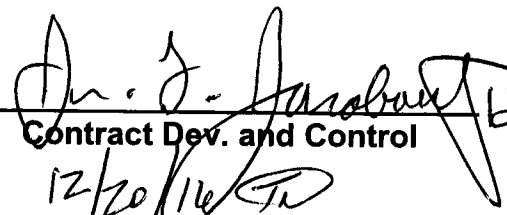
B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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

 11/23/16  
OFMB 11/23  
11/23/p

 12/20/16  
Contract Dev. and Control 12/20/16

B. Legal Sufficiency:

 12/22/16  
Assistant County Attorney

C. Other Department Review:

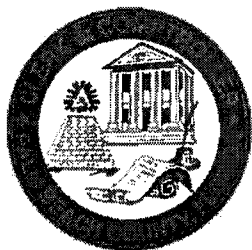
\_\_\_\_\_  
Department Director

**Excess Fees**  
**Fiscal Year Ended September 30, 2016**

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	\$994,843.16	\$494,843.16
Property Appraiser	\$1,139,101.00	\$1,456,351.02	\$317,250.02
Tax Collector	<u>\$31,176,416.00</u>	<u>\$32,551,832.42</u>	<u>\$1,375,416.42</u>
Totals	\$32,815,517.00	\$35,003,026.60	\$2,187,509.60

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 31, 2016

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

Dear Mayor Berger:

Minimizing the financial burden on our citizens is a job that I take very seriously. Enclosed is a check for unspent revenue in the amount of \$994,843.16, along with the Clerk & Comptroller's FY 2016 Constitutional Officer's Financial Report, provided pursuant to Florida Statute 218.36.

Along with this unspent revenue, I am pleased to report that my office has contributed other significant financial returns to the County during FY 2016. The financial earnings outlined below generated for the citizens of the county demonstrate the fiscal accountability and stewardship that you have come to rely on from my office.

- Our portfolio strategy produced \$22.4 million which is an increase of 10.9% or \$2.2 million in investment income from last year despite continued historically low interest rates.
- 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 \$1.5 million annually since 2012.
- By effectively utilizing technology to streamline vendor payments we reduced the need for processing paper checks. In partnering with the bank's dynamic pool of participating merchants, this program has generated \$599,279 in cash rebates to the County for the past two years.

*Save time. Go online.*

[www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com)

@ClerkPBC  

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

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

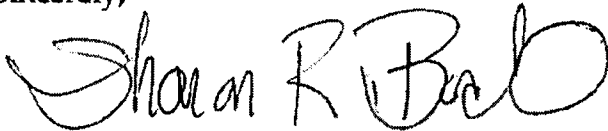
Telephone 561-355-2996  
Facsimile 561-355-6727

Page 2  
FY 2015- 2016 Unspent Revenue  
Clerk & Comptroller

In addition to generating revenue for the County, my office has reduced the operational budget of our Comptroller Division by 25.2 percent over the past nine years and returned a combined total of \$44,272,863.54 in unspent revenues since 2005.

As Palm Beach County's independently elected Clerk & Comptroller, I look forward to continuing a positive and productive relationship with you in 2017.

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

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

Enclosures

10/27/2016

**Clerk and Comptroller - Palm Beach County  
Schedule of Revenues and Expenditures  
For the Fiscal Year ending September 30, 2016**

	BCC-Clerk
<b>Revenues</b>	
Recording	\$ 5,567,663.06
Other General Government	\$ 3,391,474.57
Intergovernmental Revenues	\$ 1,193,851.05
Interest	\$ -
Transfers-in from BCC	\$ 13,322,761.00
<b>Total Revenues</b>	<u>\$ 23,475,749.68</u>

**Expenditures:**

Personal Services	\$ 16,594,249.81
Operating	\$ 4,936,142.15
Capital Outlay	\$ 950,514.56
Transfers Out	\$ -
<b>Total Expenditures</b>	<u>22,480,906.52</u>

<b>Excess Fees</b>	<u><u>\$ 994,843.16</u></u>
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<b>Excess Fees due</b>	<u>\$ 994,843.16</u>
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RECEIVED  
2016 OCT 31 PM 3:36  
SHARON R. BODIG, CLERK  
BOARD OF CO. CLERK/REC.

Sched of Rev & Exp Report to BCC

STATE OF FLORIDA

CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2015 - 2016

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, 2016.

Sharon R. Bock (Signature)

Office of the CLERK & COMPTROLLER

PALM BEACH COUNTY

STATE OF FLORIDA

COUNTY OF PALM BEACH

Sworn to and subscribed before me this 31st day of OCTOBER, 2016, by SHARON R. BOCK, ESQ.

Diana H. Johnson  
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

RECEIVED  
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SHARON R. BOCK, CLERK & COMPTROLLER  
CLERK & COMPTROLLER  
PALM BEACH COUNTY

INVOICE		GROSS AMOUNT	DISCOUNT	NET AMOUNT
NUMBER	DATE			
FY 16 EXCESS FEES	10/31/16	994,843.16	0.00	994,843.16
FINANCE SHARON R. BOCK, CLERK BOARD OF CO. COMMISSIONERS-PBC 2016 OCT 31 PM 3:36 RECEIVED				
CHECK NUMBER	CHECK DATE	TOTAL GROSS	TOTAL DISCOUNT	CHECK AMOUNT
00086333	10/31/16	\$994,843.16	\$0.00	**994,843.16**

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

UNITED STATES

BOARD OF COUNTY COMMISSIONERS-PBC

00086333

11-24/210

10/31/16

Gross Amount  
\*\*994,843.16\*\*

Pay \*\*\*NINE HUNDRED AND NINETY-FOUR THOUSAND, EIGHT HUNDRED AND FORTY-THREE AND 16/100  
DOLLARS\*\*\*  
TO THE BOARD OF COUNTY COMMISSIONERS-PBC  
ORDER OF

VOID VOID VOID

Sharon R. Bock

NOT VALID UNLESS COUNTERSIGNED

⑈0000086333⑈ ⑆121000248⑆ 2020050825637⑈





**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.pbctax.com • Tel (561) 355-2264 • Fax (561) 355-4123

**Serving you.**

October 31, 2016

Belle Glade  
Service Center  
2976 State Road 15  
Belle Glade  
33430

Central Palm Beach  
Service Center  
4215 South Military Trail  
Lake Worth  
33463

Delray Beach/South County  
Service Center  
501 South Congress Avenue  
Delray Beach  
33445

Palm Beach Gardens  
Driver License Office  
3185 PGA Boulevard  
Palm Beach Gardens  
33410

Palm Beach Gardens/NE County  
Service Center  
3186 PGA Boulevard  
Palm Beach Gardens  
33410

Royal Palm Beach  
Service Center  
200 Civic Center Way  
Royal Palm Beach  
33411

West Palm Beach/Downtown  
Service Center  
301 North Olive Avenue  
West Palm Beach  
33401

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

Re: 2016 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, 2016. 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 \$32,551,832.42 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 2015-2016 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\2016yearend\excessfeesbock16

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SHARON R. BOCK, CLERK  
BOARD OF CO. COMMISSIONERS

SHARON R. BUCK, CLERK  
BOARD OF CO. COMM.

**PALM BEACH COUNTY TAX COLLECTOR  
COMBINED STATEMENT OF POSITION**

2016 OCT 31 PM 3:00 For the fiscal year ended September 30, 2016

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	Governmental Fund Type	Fiduciary Fund Type	General Capital Assets	General Long-Term Debt	Totals (Memorandum Only)
<b>Assets</b>					
Cash and cash equivalents	40,984,144	54,524,861	-	-	95,509,005
Investments	74,886	62,497	-	-	137,383
Accounts receivable, net	5,112	104,664	-	-	109,776
Due from Board of County Commissioners	345	-	-	-	345
Due from other Constitutional Officers	285	-	-	-	285
Due from other governments	-	36	-	-	36
Prepaid expense	9,450	-	-	-	9,450
Other assets	5,210	-	-	-	5,210
Capital assets	-	-	19,839,228	-	19,839,228
Amount to be provided for debt	-	-	-	1,331,791	1,331,791
<b>Total assets</b>	<b>41,079,432</b>	<b>54,692,058</b>	<b>19,839,228</b>	<b>1,331,791</b>	<b>116,942,509</b>
<b>Liabilities</b>					
Vouchers payable and accrued liabilities	1,176,345	90,881	-	-	1,267,226
Due to Board of County Commissioners	32,582,978	15,378,716	-	-	47,961,694
Due to other Constitutional Officers	-	9,929	-	-	9,929
Due to other governments	4,473,736	30,057,071	-	-	34,530,807
Due to Component Units (SWA)	1,992,642	2,089,522	-	-	4,082,164
Due to individuals	25,000	7,065,939	-	-	7,090,939
Unearned revenue	828,731	-	-	-	828,731
Compensated absences	-	-	-	1,331,791	1,331,791
<b>Total liabilities</b>	<b>41,079,432</b>	<b>54,692,058</b>	<b>-</b>	<b>1,331,791</b>	<b>97,103,281</b>
<b>Equity and other credits</b>					
Investment in general capital assets	-	-	19,839,228	-	19,839,228
<b>Total equity and other credits</b>	<b>-</b>	<b>-</b>	<b>19,839,228</b>	<b>-</b>	<b>19,839,228</b>
<b>Total liabilities, equity and other credits</b>	<b>41,079,432</b>	<b>54,692,058</b>	<b>19,839,228</b>	<b>1,331,791</b>	<b>116,942,509</b>

**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, 2016**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 64,555,170	\$ 68,680,392	\$ 4,125,222
Less - excess fees paid out	(34,353,935)	(39,018,210)	(4,664,275)
Investment income	-	31,642	31,642
<b>Total revenues</b>	<u>30,201,235</u>	<u>29,693,824</u>	<u>(507,411)</u>
Expenditures:			
Personal services	21,703,767	21,697,974	5,793
Operating expenses	4,490,873	4,219,118	271,755
Capital outlay	4,006,595	3,776,732	229,863
<b>Total expenditures</b>	<u>30,201,235</u>	<u>29,693,824</u>	<u>507,411</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, 2015	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30, 2016	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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SHARON R. BOON, CLERK  
BOARD OF CO. COMM. P&C

**PALM BEACH COUNTY TAX COLLECTOR  
EXCESS FEE CALCULATION  
September 30, 2016**

2016 Vendor Code	Taxing Authority	2016 Commissions	Excess Fee Allocation	% of Total Commissions
	<b>Ad Valorem Taxes</b>			
996011	County (Includes 2 School Funds)	37,817,236.12	21,474,562.46	55.0373%
996011	Other Revenue	14,144,714.87	8,032,093.15	20.5855%
996011	Library	931,521.62	528,965.66	1.3557%
996011	Fire Rescue MSTU	4,070,233.29	2,311,286.81	5.9236%
996011	Jupiter Fire Rescue	338,251.57	192,076.56	0.4923%
996011	Palm Beach County Utility Assessment	11,971.63	6,798.10	0.0174%
996011	Palm Beach County Road Improvement Assessment	6,322.82	3,590.42	0.0092%
996011	Boca Raton Fire Hydrant	2,332.53	1,324.53	0.0034%
996011	Riviera Beach Fire Hydrant	306.23	173.89	0.0004%
996011	PBC Nuisance/Lot/Reinspect	1,692.06	960.84	0.0025%
	<b>Sub-Total</b>	<b>57,324,582.74</b>	<b>32,551,832.42</b>	<b>83.4273%</b>
994040	Solid Waste Authority	3,509,092.60	1,992,642.40	5.1070%
	<b>Sub-Total</b>	<b>3,509,092.60</b>	<b>1,992,642.40</b>	<b>5.1070%</b>
996015	School Debt	65.23	37.04	0.0001%
	<b>Sub-Total</b>	<b>65.23</b>	<b>37.04</b>	<b>0.0001%</b>
	<b>Districts</b>			
996130	Greater Boca Raton Beach & Park District	419,744.75	238,352.56	0.6109%
996018	Palm Beach County Healthcare District	3,027,411.09	1,719,118.98	4.4059%
996016	Children's Services Council	1,938,894.64	1,101,003.63	2.8218%
996017	Florida Inland Navigation District	92,930.70	52,770.81	0.1352%
996012	South Florida Water Management (Mgmt.) District	423,997.21	240,767.32	0.6171%
996013	South Florida Water Management - Okee Basin	460,926.13	261,737.45	0.6708%
996019	South Florida Water Management - Everglades Construction Project	147,052.19	83,503.76	0.2140%
996060	Jupiter Inlet District	42,429.26	24,093.51	0.0617%
	<b>Sub-Total</b>	<b>6,553,385.97</b>	<b>3,721,348.02</b>	<b>9.5374%</b>
	<b>Non-Ad Valorem Assessments</b>			
994030	Everglades Agricultural Area	19,767.17	11,224.81	0.0288%
994060	Delray Beach Stormwater Utility	19,792.24	11,239.05	0.0288%
994090	Lake Park Refuse Collection	8,447.09	4,796.69	0.0123%
994100	South Florida Water Management - EAA Privilege Tax	198,545.45	112,744.27	0.2890%
930236	Cypress Grove Community Development District	3,624.71	2,058.30	0.0053%
994140	Tequesta Refuse Collection	4,773.72	2,710.76	0.0069%
994150	Tequesta Stormwater Utility	3,209.39	1,822.46	0.0047%
994160	Wellington Refuse Collection	30,758.84	17,466.44	0.0448%

**PALM BEACH COUNTY TAX COLLECTOR  
EXCESS FEE CALCULATION  
September 30, 2016**

2016 Vendor Code	Taxing Authority	2016 Commissions	Excess Fee Allocation	% of Total Commissions
930000	Acme Improvement District	56,345.93	31,996.10	0.0820%
930009	East Beach Water Control District	1,891.25	1,073.95	0.0028%
930010	East Shore Water Control District	1,295.44	735.62	0.0019%
930011	Gladeview Drainage District	5,779.61	3,281.96	0.0084%
930012	Highland Glades Drainage District	303.48	172.33	0.0004%
930016	Indian Trail Improvement District	111,691.85	63,424.35	0.1626%
930049	Lake Worth Drainage District	135,403.88	76,889.25	0.1971%
930059	Loxahatchee Groves Water Control District	12,406.87	7,045.26	0.0181%
930069	Northern Palm Beach County Improvement District	235,946.87	133,982.71	0.3434%
930162	NPB Heights Water Control District	2,103.22	1,194.32	0.0031%
930159	Pahokee Water Control District	2,869.75	1,629.59	0.0042%
930160	Pal-Mar Water Control District	159.99	90.85	0.0002%
930161	Pelican Lake Water Control District	1,733.44	984.34	0.0025%
930164	Pine Tree Water Control District	1,008.85	572.88	0.0015%
930167	Seminole Water Control District	9,071.94	5,151.51	0.0132%
930171	Shawano Drainage District	4,957.13	2,814.91	0.0072%
930212	South Florida Conservancy District	7,034.09	3,994.32	0.0102%
930172	South Indian River Water Control District	50,166.86	28,487.31	0.0730%
930213	South Shore Water Control	1,531.47	869.65	0.0022%
994170	Lake Worth Utilities	21.18	12.03	0.0000%
994180	Loxahatchee River Environmental District	10,878.99	6,177.65	0.0158%
994210	Belle Glade Stormwater	6,262.91	3,556.40	0.0091%
994220	Juno Refuse Collection	665.10	377.68	0.0010%
930239	Winston Trails Community Development District	2,897.54	1,645.37	0.0042%
930237	Journeys End Community Development District	3,279.86	1,862.47	0.0048%
930235	Briger Community Development District	2,843.52	1,614.70	0.0041%
994290	Boynton Fire Rescue Assessment	54,798.63	31,117.47	0.0798%
994310	Solid Waste - Palm Beach	8,261.12	4,691.09	0.0120%
930231	Hypoluxo/Haverhill Community Development District	1,766.49	1,003.10	0.0026%
930232	Beeline Comm Development District	8,313.70	4,720.94	0.0121%
930234	Hamal Community Development District	12,772.69	7,252.99	0.0186%
930227	Old Palm Community Development District	10,410.62	5,911.68	0.0152%
930228	Wyndam Park Community Development District	2,441.64	1,386.49	0.0036%
930229	Cypress Lakes Community Development District	1,887.27	1,071.69	0.0027%
930230	Palm Beach Plantation Community Development District	5,506.24	3,126.72	0.0080%
930223	Captain's Key Dependent District	951.45	540.28	0.0014%
930226	Thousand Oaks Community Development District	7,003.10	3,976.72	0.0102%
930225	Terracina Community Development District	4,065.75	2,308.74	0.0059%
930224	High Ridge/Quantum Community Development District	2,329.49	1,322.80	0.0034%
930218	Quantum Park Overlay Dependent District	7,000.64	3,875.32	0.0102%
930219	Marsh Harbour Community Development District	7,244.21	4,113.63	0.0105%
930220	Renaissance Commons Community Development District	12,677.20	7,198.76	0.0184%
930221	Sonoma Bay Community Development District	4,106.30	2,331.77	0.0060%
930222	Monterey/Congress Community Development District	3,407.01	1,934.67	0.0050%
994350	Boca Raton Fire Operations	71,240.96	40,454.26	0.1037%
994340	High Ridge Road Water Main Improvement	63.21	35.89	0.0001%
930217	Mediterranea Community Development District	839.13	476.50	0.0012%

**PALM BEACH COUNTY TAX COLLECTOR  
EXCESS FEE CALCULATION  
September 30, 2016**

2016 Vendor Code	Taxing Authority	2016 Commissions	Excess Fee Allocation	% of Total Commissions
930214	Boynton Village Community Development District	12,368.34	7,023.38	0.0180%
930215	Vista Community Development District	3,898.15	2,213.57	0.0057%
994380	West Palm Beach Fire Protection	19,934.26	11,319.69	0.0290%
994390	Loxahatchee Groves Solid Waste	3,129.78	1,777.25	0.0046%
994410	Palm Springs Solid Waste	9,827.98	5,580.83	0.0143%
994420	Town of Lake Park Stormwater	4,728.74	2,685.22	0.0069%
994430	Lake Worth Waste & Stormwater	16,985.18	9,645.05	0.0247%
994440	Worth Avenue Commercial District	10,193.82	5,788.57	0.0148%
994450	Lake Worth Solid Waste	27,743.57	15,754.22	0.0404%
994480	Haverhill Solid Waste	1,374.32	780.41	0.0020%
930216	Osprey Oaks Community Development District	2,009.64	1,141.18	0.0029%
994465	Jupiter Sierra Public Water	283.75	161.13	0.0004%
994490	Ocean Ridge Nuisance/Dem	463.95	263.45	0.0007%
994530	Palm Beach Via Fontana Underground Utilities	170.56	96.85	0.0002%
994460	Jupiter Inlet Underground Utilities	2,149.10	1,220.37	0.0031%
994470	Gulfstream Underground Utilities	2,684.19	1,524.22	0.0039%
994500	West Palm Beach Nuisance	1,857.23	1,054.63	0.0027%
994341	Solid Waste - Lantana	9,109.32	5,172.74	0.0133%
994471	Everglades Underground Utility	703.88	399.70	0.0010%
994505	Peruvian Streetscape Imp.	1,383.21	785.46	0.0020%
994501	Mangonia Park Sewer System	34.18	19.41	0.0000%
994502	Lantana Gas Line	745.84	423.53	0.0011%
994503	Lake Clarke Shores Sewage	377.81	214.54	0.0005%
930242	Northern Riverwalk CD	8,194.76	4,653.40	0.0119%
<b>Sub-Total</b>		<u>1,324,908.04</u>	<u>752,350.60</u>	<u>1.9282%</u>
<b>Total</b>		<u>68,712,034.58</u>	<u>39,018,210.48</u>	<u>100.0000%</u>

**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  
10/31/2016

Check  
Number  
02039484

11-24  
T210

NOT VALID AFTER 120 DAYS

**\$32,551,832.42**

Pay Thirty Two Million Five Hundred Fifty One Thousand Eight Hundred Thirty Two Dollars and 42 cents \*\*\*\*\*

WACHOVIA BANK, N.A., PALM BEACH, FL 33404-0100

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*  
Authorized Signature

MP

MP

Over \$100,000.00 two signatures required.

⑈02039484⑈ ⑆121000248⑆202000444301⑈

ANNE M. GANNON  
Constitutional Tax Collector  
Serving Palm Beach County

Page 1 of 1

Check Number: 02039484

Invoice Date	Invoice Number	Description	Invoice Amount	
10/31/2016	996011-2016	GL-1000-591000	\$32,551,832.42	
<div>RECEIVED</div> <div>2016 OCT 31 PM 3:47</div> <div>CLARENCE R. BOOTH, LLC BOARD OF CO COMM PAT</div>				
Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
996011	BOARD OF COUNTY COMMISSIONERS	02039484	10/31/2016	\$32,551,832.42

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, 2016

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

Enclosed is a check for \$1,312,275.94 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2016 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 horizontal line.

Carlos Cerezo Jr.  
Director of Financial Services

CAC:ms

cc: John Wilson, Budget Director

RECEIVED  
2016 OCT 31 PM 4:10  
GARY R. NIKOLITS, CFA  
PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

WEST COUNTY  
SERVICE CENTER  
2076 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.

43484

63-215  
631

Pay: ONE MILLION THREE HUNDRED TWELVE THOUSAND TWO HUNDRED SEVENTY-FIVE AND 94 / 100

To the order of:

Date: 10/31/2016 Amount: 1,312,275.94

PBCBCC  
PO Box 3977  
West Palm Beach, FL 33402



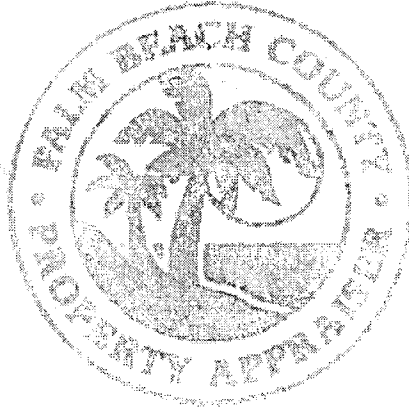
*Gary R. Nikolits*  
AUTHORIZED SIGNATURE REQUIRED

⑈000043484⑈ ⑆063102152⑆ 0384512515416⑈

OCT 31 2016

Vendor: PBCBCC  
Vendor No. 330 Vendor Account No:  
Invoice Number Date Description  
Excess Fees 201 10/28/2016 Excess Fees

43484  
Check Date: 10/31/2016  
Check Amount: 1,312,275.94  
Invoice Amount: 1,312,275.94



RECEIVED

SHARON R. BUCKLEIGH  
BOARD OF CO. COMPTROLLER  
2016 OCT 31 PM 4:10

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, 2016

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

Enclosed is a check for \$25,288.35 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2016 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

RECEIVED

2016 OCT 31 PM 4:10  
THAT  
GARY R. NIKOLITS  
BOARD OF CO. COMM PRG

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  
14025 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.

43482

61-215  
631

Pay: TWENTY-FIVE THOUSAND TWO HUNDRED EIGHTY-EIGHT AND 35 / 100

To the order of:

Date  
10/31/2016

Amount  
25,288.35

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

*Gary R. Nikolits*  
AUTHORIZED SIGNATURE REQUIRED

⑈000043482⑈ ⑆063102152⑆ 0384512515416⑈

OCT 31 2016

Vendor: Palm Beach County Library System  
Vendor No. 448 Vendor Account No:  
Invoice Number Date Description  
Excess Fees2016 10/28/2016 Excess Fees

Check Date: 10/31/2016  
Check Amount: 25,288.35  
Invoice Amount  
25,288.35

RECEIVED

2016 OCT 31 PM 4:10  
JANOR R. BOCK, CLERK  
BOARD OF CO. COMM PERS

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, 2016

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

Enclosed is a check for \$9,771.93 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2016 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.  
Director of Financial Services

cc: Mike Martz, Director Finance & Planning

CAC:ms

RECEIVED

2016 OCT 31 PM 4:10

SIVARON R. BOCK, CLU, ChFC  
BOARD OF CO. COMM. PRES.

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.

43477

63215  
631

Pay: NINE THOUSAND SEVEN HUNDRED SEVENTY-ONE AND 93/100

To the order of:

Date  
10/31/2016

Amount  
9,771.93

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

*Gary R. Nikolits*  
AUTHORIZED SIGNATURE REQUIRED

⑈000043477⑈ ⑆063102152⑆ 0384512515416⑈

OCT 31 2016

Vendor: Jupiter Fire\Rescue  
Vendor No. 450 Vendor Account No.  
Invoice Number Date Description  
Excess Fees2016 10/28/2016 Excess Fees

Check Date:  
Check Amount:

43477  
10/31/2016  
9,771.93

INVOICE  
GARY R. NIKOLITS, CFA  
PALM BEACH COUNTY  
PROPERTY APPRAISER  
2016 OCT 31 PM 4:10  
RECEIVED



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, 2016

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

Enclosed is a check for \$109,014.80 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2016 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

RECEIVED  
2016 OCT 31 PM 4:10  
SHARON R. BOCK, CLU  
BOARD OF CO. COMM. FR.

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

NORTH COUNTY  
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PALM BEACH GARDENS, FL 33410  
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FAX: (561) 624-6565

MID-WESTERN COMMUNITIES  
SERVICE CENTER  
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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.

43473

63-215  
631

Pay: ONE HUNDRED NINE THOUSAND FOURTEEN AND 80 / 100

To the order of:

Date  
10/31/2016

Amount  
109,014.80

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

*Gary R. Nikolits*  
AUTHORIZED SIGNATURE REQUIRED

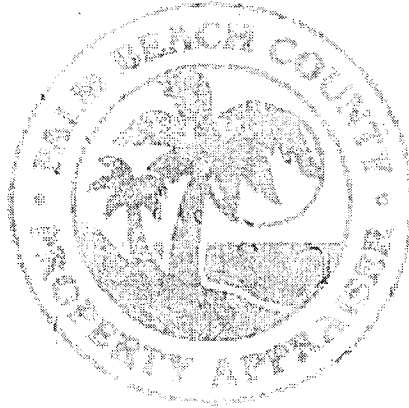
⑈000043473⑈ ⑆063102152⑆ 0384512515416⑈

OCT 31 2016

Vendor: Fire/Rescue MSTU  
Vendor No. 449 Vendor Account No:  
Invoice Number Date Description  
Excess Fees2016 10/28/2016 Excess Fees

Check Date:  
Check Amount:

43473  
10/31/2016  
109,014.80  
Invoice Amount  
109,014.80



RECEIVED

2016 OCT 31 PM 4:10  
ARON R. BOCH, CLERK  
CLERK OF CO. COMM P&I

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, 2016

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, 2016. 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 a horizontal line.

Carlos Cerezo Jr.  
Director of Financial Services

CAC

Enclosures

cc: Verdenia Baker, Palm Beach County Administrator

FA123\Audits\FY 2016 Audit\Clerk\16CLERKTRA.doc

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

NORTH COUNTY  
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MID-WESTERN COMMUNITIES  
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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, 2016**

	Governmental Fund Type	(1) General Fixed Assets	General L.T. Debt	Total Memorandum Only
<b>ASSETS AND OTHER OTHER DEBITS</b>				
Cash	312,409			312,409
Receivables from other governments	92			92
Investments	2,570,051			2,570,051
Other Assets	9,625			9,625
Fixed assets		2,340,528		2,340,528
Amount to be provided for Long-Term Debt			2,612,857	2,612,857
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2,892,177</b>	<b>2,340,528</b>	<b>2,612,857</b>	<b>7,845,562</b>
<b>LIABILITIES</b>				
Accounts payable	115,455			115,455
Accrued wages & taxes payable	765,054			765,054
Payable to other governments	1,702,985			1,702,985
Deferred Revenue	308,683			308,683
Other Liabilities - Deferred Compensation			2,612,857	2,612,857
Other Liabilities - Capital Leases				0
Compensated Absences				0
<b>TOTAL LIABILITIES</b>	<b>2,892,177</b>	<b>0</b>	<b>2,612,857</b>	<b>5,505,034</b>
<b>EQUITY AND OTHER CREDITS</b>				
Investment in general fixed assets		2,340,528		2,340,528
<b>TOTAL EQUITY</b>	<b>0</b>	<b>2,340,528</b>	<b>0</b>	<b>2,340,528</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>2,892,177</b>	<b>2,340,528</b>	<b>2,612,857</b>	<b>7,845,562</b>

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

F:\123\Audit\FY 2016 Audit\Clerk\USE THIS - Clerk Financial Report.xls

**PALM BEACH COUNTY PROPERTY APPRAISER  
REVENUES AND EXPENDITURES/EXPENSES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

**EXPENDITURES AND OTHER DEBITS**

<b>Account No.</b>	<b>Object</b>	<b>Description</b>	<b>Amount</b>
513	10	Personnel Services	19,491,715
513	30	Operating Expenses	2,434,629
513	60	Capital Outlay	136,107
513	70	Debt Service	
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>			<b>22,062,451</b>

**STATE OF FLORIDA**  
**CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR FY 2015 - 2016**

**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, 2016.

Sara R. Shultz  
(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, 2016, by  
Joanne M. Ruff  
Signature of Notary Public, State of Florida  
JOANNE M. RUFF  
NOTARY PUBLIC  
STATE OF FLORIDA

(Print, last name first) Comm# FE080330  
Signature of Notary Public  
EXPIRATION DATE 1/27/2018

Personally Known ✓ or Produced Identification  
Type of Identification Produced

**EXCESS FEES**  
**9/30/2016**

	2016 COMMISSION PAID	% of the Total Fee Income	Remittance of Excess Fees	
			Check No.	Amount
<b>TOTAL BCC BILLED</b>	18,852,419.00	79.7372%	43484	1,312,275.94
DELRAY BEACH DOWNTOWN DEV. AUTH.	5,272.00	0.0223%	43470	359.53
WPB DOWNTOWN DEV. AUTHORITY	11,065.00	0.0468%	43487	754.54
SOUTH FL. WATER MGMT. DISTRICT	437,777.00	1.8516%	43485	29,852.67
FL. INLET NAVIGATION DISTRICT	39,319.00	0.1663%	43474	2,681.19
CHILDRENS SERVICE COUNCIL	768,522.00	3.2505%	43468	52,406.62
HEALTH CARE DISTRICT	1,230,557.00	5.2047%	43481	83,913.47
JUPITER INLET DISTRICT	17,661.00	0.0747%	43478	1,204.36
LIBRARY DISTRICT	370,843.00	1.5685%	43482	25,288.35
FIRE/RESCUE MSTU	1,598,658.00	6.7616%	43473	109,014.80
JUPITER FIRE/RESCUE	143,301.00	0.6061%	43477	9,771.93
GREATER BOCA RATON BEACH DISTRICT	167,796.00	0.7097%	43475	11,442.23
<b>TOTAL</b>	23,643,190.00	100.0000%		1,638,965.63

FY 16 Excess Revenues over Expenditures	1,638,965.63
Mapping Revenues	26,702.31
Less: Expenses purchased with mapping funds	
Amount to be returned to the BCC	26,702.31
Excess Fee to be Distributed to all agencies	<u>1,612,263.32</u>