

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: January 23, 2018 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 2016-2017, 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, 2017, 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.

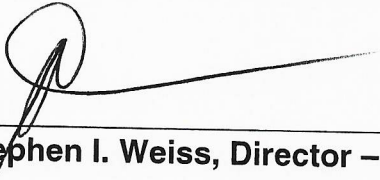
The amounts shown as additional/decrease in excess fees will be included in the adjustment for additional balances brought forward, which will be brought to the Board of County Commissioners in March 2018.

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 2016-2017
- 2- Fiscal Year 2016-2017 Reports of Clerk & Comptroller, Tax Collector, and Property Appraiser with supporting documents showing monies remitted to Board of County Commissioners.

Recommended by:  11-20-17
Stephen I. Weiss, Director – Financial Services **Date**

Approved by: N/A
County Administrator **Date**

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2017	2018	2019	2020	2021
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:

<p><i>Lisa Pore</i> 11/23/17 11/27/17 OFMB 11/27/17</p>	<p><i>Debra Jacobowitz</i> Contract Dev. and Control 12/15/17</p>
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B. Legal Sufficiency:

[Signature] 12/15/17
 Assistant County Attorney

C. Other Department Review:

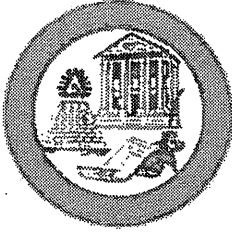
 Department Director

Excess Fees
Fiscal Year Ended September 30, 2017

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	\$528,060.68	\$28,060.68
Property Appraiser	\$1,145,383.00	\$1,852,937.51	\$707,554.51
Tax Collector	\$32,801,043.00	\$36,247,916.81	\$3,446,873.81
Totals	\$34,446,426.00	\$38,628,915.00	\$4,182,489.00

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, 2017

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

Dear Mayor Burdick:



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 \$528,060.68, along with the Clerk & Comptroller's FY 2017 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 2017. 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 \$27.8 million which is an increase of \$5.5 million or 25% in investment income from last year despite continued historically low interest rates.
- We continue to maximize the adjusting earnings credit negotiated through our Wells Fargo banking contract, (currently 1.18%) 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 \$970,492 in cash rebates to County for the past three years.

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 2016- 2017 Unspent Revenue
Clerk & Comptroller

In addition to generating revenue for the County, my office has reduced the operational budget of our Comptroller Division by 21.4% over the past 10 years and returned a combined total of \$44,800,924.22 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 2018.

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
Verdenia C. Baker, County Administrator
Sherry Brown, Director, OFMB

Enclosures

10/27/2017

**Clerk and Comptroller - Palm Beach County
Schedule of Revenues and Expenditures
For the Fiscal Year ending September 30, 2017**

	BCC-Clerk
Revenues	
Recording	\$ 5,596,140.33
Other General Government	\$ 3,471,176.88
Intergovernmental Revenues	\$ 1,133,296.91
Interest	\$ -
Transfers-in from BCC	\$ 13,994,824.00
Total Revenues	<u>\$ 24,195,438.12</u>
Expenditures:	
Personal Services	\$ 16,234,760.78
Operating	\$ 5,874,702.60
Capital Outlay	\$ 1,557,914.05
Transfers Out	\$ -
Total Expenditures	<u>23,667,377.44</u>
Excess Fees	<u>\$ 528,060.68</u>
Excess Fees due	\$ 528,060.68

Sched of Rev & Exp Report to BCC

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2016 - 2017

Name of governmental unit

CLERK & COMPTROLLER, PALM BEACH COUNTY

Address

301 N. OLIVE AVE. GOVT. 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

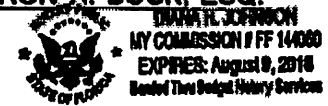
I do solemnly swear that the information reported herein is a true, correct and complete report of all revenues and expenditures of my office for the year ending September 30, 2017.

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, 2017, by SHARON R. BOCK, ESQ.



Daniel 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

CLERK & COMPTROLLER * PALM BEACH COUNTY * COURT DISBURSEMENT

INVOICE				
GENERAL	DATE	GROSS AMOUNT	DISCOUNT	NET AMOUNT
FY 17 EXCESS FEES	2017-10-31	\$28,060.68	0.00	\$28,060.68
CHECK DATE		CHECK NUMBER	TOTAL DEDUCT	TOTAL AMOUNT
10/31/2017		0088123	\$0.00	\$28,060.68

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

0088123
11-24(1210)

(The check must be printed with a watermark to conform with Section 877.401)

10/31/2017

****528,060.68****

Pay ***** FIVE HUNDRED TWENTY-EIGHT THOUSAND SIXTY AND 68/100 DOLLARS *****

TO THE ORDER OF BOARD OF COUNTY COMMISSIONERS-PBC

Sharon R. Bock
Sharon R. Bock
 NOT VALID UNLESS COUNTERSIGNED

⑈000088123⑈ ⑆121000248⑆ 2020050825637⑈

RECEIVED
 2017 OCT 31 PM 3:34
 SHARON R. BOCK, CLERK
 BOARD OF CO. COMM'RS



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, 2017

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
3188 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, 9th Floor
West Palm Beach, FL 33401

Re: 2017 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, 2017. 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 \$36,247,916.81 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 2016-2017 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\2017yearend\excessfeesbock17

**PALM BEACH COUNTY TAX COLLECTOR
COMBINED STATEMENT OF POSITION
For the fiscal year ended September 30, 2017**

	<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	45,775,789	52,159,461	-	-	97,935,250
Investments	75,700	63,176	-	-	138,876
Accounts receivable, net	3,979	48,052	-	-	52,031
Due from Board of County Commissioners	431	-	-	-	431
Prepaid expense	34,250	-	-	-	34,250
Other assets	5,210	-	-	-	5,210
Capital assets	-	-	21,504,949	-	21,504,949
Amount to be provided for debt	-	-	-	1,285,306	1,285,306
Total assets	<u>45,895,359</u>	<u>52,270,689</u>	<u>21,504,949</u>	<u>1,285,306</u>	<u>120,956,303</u>
Liabilities					
Vouchers payable and accrued liabilities	1,718,952	88,134	-	-	1,807,086
Due to Board of County Commissioners	36,313,502	14,948,714	-	-	51,262,216
Due to other Constitutional Officers	-	11,903	-	-	11,903
Due to other governments	4,840,227	29,890,738	-	-	34,730,965
Due to Component Units (SWA)	2,143,314	1,981,078	-	-	4,124,392
Due to individuals	25,000	5,350,122	-	-	5,375,122
Unearned revenue	854,364	-	-	-	854,364
Compensated absences	-	-	-	1,285,306	1,285,306
Total liabilities	<u>45,895,359</u>	<u>52,270,689</u>	<u>-</u>	<u>1,285,306</u>	<u>99,451,354</u>
Equity and other credits					
Investment in general capital assets	-	-	21,504,949	-	21,504,949
Total equity and other credits	<u>-</u>	<u>-</u>	<u>21,504,949</u>	<u>-</u>	<u>21,504,949</u>
Total liabilities, equity and other credits	<u>45,895,359</u>	<u>52,270,689</u>	<u>21,504,949</u>	<u>1,285,306</u>	<u>120,956,303</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, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 68,006,780	\$ 71,276,650	\$ 3,269,870
Less - excess fees paid out	(36,218,616)	(43,231,459)	(7,012,843)
Investment income	-	42,861	42,861
	<u>31,788,164</u>	<u>28,088,052</u>	<u>(3,700,112)</u>
Total revenues			
Expenditures:			
Personal services	22,624,615	21,926,417	698,198
Operating expenses	5,022,599	4,475,703	546,896
Capital outlay	4,140,950	1,685,932	2,455,018
	<u>31,788,164</u>	<u>28,088,052</u>	<u>3,700,112</u>
Total expenditures			
Excess of revenues over (under) expenditures	-	-	-
Net change in fund balance	-	-	-
Fund balance, October 1, 2016	-	-	-
Fund balance, September 30, 2017	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2017

<u>Taxing Authority</u>	<u>2017 Commissions</u>	<u>Excess Fee Allocation</u>	<u>% of Total Commissions</u>
Ad Valorem Taxes			
County (Includes 2 School Funds)	39,284,979.84	23,813,217.05	55.0832%
Other Revenue	14,753,651.50	8,943,161.15	20.6867%
Library	991,478.39	601,000.44	1.3902%
Fire Rescue MSTU	4,377,404.11	2,653,433.31	6.1377%
Jupiter Fire Rescue	370,913.67	224,835.24	0.5201%
Palm Beach County Utility Assessment	11,870.57	7,195.54	0.0166%
Palm Beach County Road Improvement Assessment	5,706.66	3,459.18	0.0080%
Boca Raton Fire Hydrant	2,338.83	1,417.72	0.0033%
Riviera Beach Fire Hydrant	307.57	186.44	0.0004%
PBC Nuisance/Lot/Reinspect	17.71	10.74	0.0000%
Sub-Total	59,798,668.85	36,247,916.81	83.8462%
Solid Waste Authority			
	<u>3,535,853.08</u>	<u>2,143,313.74</u>	<u>4.9578%</u>
Sub-Total	3,535,853.08	2,143,313.74	4.9578%
School Debt			
	<u>0.14</u>	<u>0.08</u>	<u>0.0000%</u>
Sub-Total	0.14	0.08	0.0000%
Districts			
Greater Boca Raton Beach & Park District	425,199.01	257,741.16	0.5962%
Palm Beach County Healthcare District	2,819,317.46	1,708,974.24	3.9530%
Children's Services Council	2,141,411.22	1,298,050.56	3.0025%
Florida Inland Navigation District	100,274.81	60,783.18	0.1406%
South Florida Water Management (Mgmt.) District	425,926.43	258,182.10	0.5972%
South Florida Water Management - Okee Basin	462,908.40	280,599.31	0.6491%
South Florida Water Management - Everglades Construction Project	147,618.93	89,481.57	0.2070%
Jupiter Inlet District	43,044.21	26,091.93	0.0604%
Sub-Total	6,565,700.47	3,979,904.05	9.2060%
Non-Ad Valorem Assessments			
Everglades Agricultural Area	19,868.32	12,043.50	0.0279%
Delray Beach Stormwater Utility	20,388.32	12,358.71	0.0286%
Lake Park Refuse Collection	8,509.43	5,158.13	0.0119%

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2017

<u>Taxing Authority</u>	<u>2017 Commissions</u>	<u>Excess Fee Allocation</u>	<u>% of Total Commissions</u>
South Florida Water Management - EAA Privilege Tax	197,396.58	119,655.08	0.2768%
Cypress Grove Community Development District	3,625.13	2,197.43	0.0051%
Tequesta Refuse Collection	4,795.35	2,906.78	0.0067%
Tequesta Stormwater Utility	3,368.43	2,041.83	0.0047%
Wellington Refuse Collection	29,826.30	18,079.69	0.0418%
Acme Improvement District	56,096.34	34,003.69	0.0786%
East Beach Water Control District	1,920.14	1,163.92	0.0027%
East Shore Water Control District	1,307.61	792.63	0.0018%
Gladeview Drainage District	5,698.89	3,454.47	0.0080%
Highland Glades Drainage District	303.00	183.67	0.0004%
Indian Trail Improvement District	118,294.29	71,705.97	0.1659%
Lake Worth Drainage District	141,104.95	85,533.01	0.1978%
Loxahatchee Groves Water Control District	12,379.09	7,503.78	0.0174%
Northern Palm Beach County Improvement District	284,992.51	172,752.75	0.3996%
NPB Heights Water Control District	1,795.80	1,088.55	0.0025%
Pahokee Water Control District	2,869.42	1,739.34	0.0040%
Pal-Mar Water Control District	55.11	33.41	0.0001%
Pelican Lake Water Control District	1,709.08	1,035.99	0.0024%
Pine Tree Water Control District	521.47	316.10	0.0007%
Seminole Water Control District	11,223.97	6,803.59	0.0157%
Shawano Drainage District	4,870.93	2,952.59	0.0068%
South Florida Conservancy District	7,062.92	4,281.30	0.0099%
South Indian River Water Control District	51,857.09	31,434.00	0.0727%
South Shore Water Control	1,557.00	943.80	0.0022%
Lake Worth Utilities	18.32	11.10	0.0000%
Loxahatchee River Environmental District	11,110.28	6,734.67	0.0156%
Belle Glade Stormwater	6,194.96	3,755.17	0.0087%
Juno Refuse Collection	673.37	408.17	0.0009%
Winston Trails Community Development District	2,891.78	1,752.90	0.0041%
Journeys End Community Development District	3,233.48	1,960.03	0.0045%
Briger Community Development District	2,826.76	1,713.49	0.0040%
Boynton Fire Rescue Assessment	55,093.54	33,395.82	0.0772%
Solid Waste - Palm Beach	8,990.85	5,449.95	0.0126%
Hypoluxo/Haverhill Community Development District	1,772.61	1,074.50	0.0025%
Beeline Comm Development District	8,334.38	5,052.02	0.0117%
Hamal Community Development District	13,037.05	7,902.62	0.0183%
Old Palm Community Development District	10,376.74	6,290.03	0.0145%
Wyndam Park Community Development District	2,423.61	1,469.11	0.0034%
Cypress Lakes Community Development District	1,904.09	1,154.19	0.0027%
Palm Beach Plantation Community Development District	5,545.30	3,361.37	0.0078%
Captain's Key Dependent District	948.74	575.09	0.0013%
Thousand Oaks Community Development District	6,994.26	4,239.68	0.0098%

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2017

Taxing Authority	2017 Commissions	Excess Fee Allocation	% of Total Commissions
Terracina Community Development District	4,182.71	2,535.42	0.0059%
High Ridge/Quantum Community Development District	2,416.47	1,464.78	0.0034%
Quantum Park Overlay Dependent District	8,791.59	5,329.16	0.0123%
Marsh Harbour Community Development District	7,392.31	4,480.97	0.0104%
Renaissance Commons Community Development District	13,717.30	8,314.96	0.0192%
Sonoma Bay Community Development District	4,163.32	2,523.66	0.0058%
Monterey/Congress Community Development District	3,427.89	2,077.87	0.0048%
Boca Raton Fire Operations	88,538.72	53,669.15	0.1241%
Mediterranea Community Development District	858.21	520.22	0.0012%
Boynton Village Community Development District	2,719.48	1,648.46	0.0038%
Vista Community Development District	3,887.77	2,356.63	0.0055%
West Palm Beach Fire Protection	20,377.27	12,352.01	0.0286%
Loxahatchee Groves Solid Waste	3,291.26	1,995.05	0.0046%
Palm Springs Solid Waste	9,960.39	6,037.65	0.0140%
Town of Lake Park Stormwater	4,882.63	2,959.68	0.0068%
Lake Worth Waste & Stormwater	17,032.16	10,324.32	0.0239%
Worth Avenue Commercial District	9,850.10	5,970.80	0.0138%
Lake Worth Solid Waste	27,853.81	16,884.03	0.0391%
Haverhill Solid Waste	1,401.97	849.83	0.0020%
Osprey Oaks Community Development District	2,010.63	1,218.78	0.0028%
Jupiter Sierra Public Water	283.75	172.00	0.0004%
Palm Beach Via Fontana Underground Utilities	170.41	103.30	0.0002%
Jupiter Inlet Underground Utilities	2,159.91	1,309.26	0.0030%
Gulfstream Underground Utilities	2,682.47	1,626.02	0.0038%
West Palm Beach Nuisance Solid Waste - Lantana	3,321.05	2,013.11	0.0047%
Everglades Underground Utility	9,229.46	5,594.58	0.0129%
Peruvian Streetscape Imp.	698.80	423.59	0.0010%
Mangonia Park Sewer System	1,412.62	856.28	0.0020%
Lantana Gas Line	87.80	53.22	0.0001%
Lake Clarke Shores Sewage	760.68	461.10	0.0011%
Northern Riverwalk CD	305.68	185.29	0.0004%
Lake Worth Nuisance/Lot	11,386.25	6,901.96	0.0160%
FL Green Finance Authority	327.56	198.56	0.0005%
PGB Water/RD Improvement	6,403.30	3,881.46	0.0090%
Palm Springs Storm Water	1,140.34	691.24	0.0016%
Saddle Trail Park S NBHD	3,550.64	2,152.28	0.0050%
PB Sidewalk Historic District	2,828.08	1,714.29	0.0040%
	15.91	9.64	0.0000%
Sub-Total	<u>1,419,288.29</u>	<u>860,324.23</u>	<u>1.9900%</u>
Total	<u>71,319,510.83</u>	<u>43,231,458.91</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: 10/31/2017
 Check Number: 02040775
 11-24 1210
 NOT VALID AFTER 120 DAYS

\$36,247,916.81

Pay Thirty Six Million Two Hundred Forty Seven Thousand Nine Hundred Sixteen Dollars and 81 cents *****

WACHOVIA BANK, N.A., PALM BEACH, FL 33401

To The Order Of

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

[Handwritten Signature]
 Authorized Signature

[Handwritten Signature]
 Authorized Signature

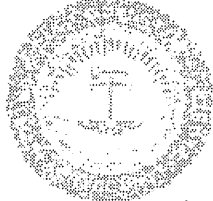
Over \$100,000.00 two signatures required.

⑈02040775⑈ ⑆121000248⑆ 20200044301⑈

ANNE M. GANNON
 Constitutional Tax Collector
 Serving Palm Beach County

Invoice Date	Invoice Number	Description	Invoice Amount
10/31/2017	996011-10311	GL-1000-591000	\$36,247,916.81

Vendor No. 996011	Vendor Name BOARD OF COUNTY COMMISSIONERS	Check No. 02040775	Check Date 10/31/2017	Check Amount \$36,247,916.81
----------------------	--	-----------------------	--------------------------	---------------------------------



RECEIVED

FINANCE
 SHARON R. BOGGS, CLERK
 BOARD OF CO. COMM PBT
 2017 OCT 31 PM 3:34



DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

Governmental Center - Fifth Floor
301 North Olive Avenue
West Palm Beach, FL 33401
tel 561.355.3230
fax 561.355.3963
pbcgov.org/papa

Finance Department
Brenda Hockman, Comptroller
tel 561.355.2863

October 31, 2017

Finance Special Payables
Palm Beach County Board of County Commissioners
301 N Olive Avenue 2nd Floor
West Palm Beach, FL 33401

Re: Excess Fees FY 16/17

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$1,669,430.59. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2017.

Please do not hesitate to contact me if you have any further questions.

Sincerely,

A handwritten signature in cursive script that reads "Brenda Hockman".

Brenda Hockman
Director of Financial Services

BH: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
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 Drive
Deeray Beach, FL 33446
tel 561.276.1250
fax 561.276.1278



DOROTHY JACKS, CFA, AAS
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

SunTrust Bank of Florida, N.A.

44136

63-213
631

Pay: ONE MILLION SIX HUNDRED SIXTY-NINE THOUSAND FOUR HUNDRED THIRTY AND 59 / 100

Date 10/31/2017 Amount 1,669,430.59

To the order of:

PBCBCC
PO Box 3977
West Palm Beach, FL 33402

[Signature]
AUTHORIZED SIGNATURE REQUIRED

⑈000044136⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: PBCBCC

Vendor No. 330

Vendor Account No:

Invoice Number

Date

Description

Excess Fees 2017

10/31/2017

Excess Fees FY 16/17

Check Date:

44136

10/31/2017

Check Amount:

1,669,430.59

Invoice Amount

1,669,430.59

RECEIVED
SHARON R. BOCK, CLERK
BOARD OF CO. COMM PBI

2017 OCT 31 PM 3:09

RECEIVED



DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

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301 North Olive Avenue
West Palm Beach, FL 33401
tel 561.355.3230
fax 561.355.3963
pbcgov.org/papa

Finance Department
Brenda Hockman, Comptroller
tel 561.355.2863

October 31, 2017

Finance Special Payables
Palm Beach County Library System
C/O Palm Beach County Board of County Commissioners
301 N Olive Avenue 2nd Floor
West Palm Beach, FL 33401

Re: Excess Fees FY 16/17

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$31,959.16. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2017.

Please do not hesitate to contact me if you have any further questions.

Sincerely,

A handwritten signature in cursive script that reads "Brenda Hockman".

Brenda Hockman
Director of Financial Services

BH:ms

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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14925 Cumberland Drive
Delray Beach, FL 33446
tel 561.276.1250
fax 561.276.1278



DOROTHY JACKS, CFA, AAS
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

SunTrust Bank of Florida, N.A

44135

03-215
631

Pay: THIRTY-ONE THOUSAND NINE HUNDRED FIFTY-NINE AND 16 / 100

Date: 10/31/2017
Amount: 31,959.16

To the order of:

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

[Handwritten Signature]
AUTHORIZED SIGNATURE REQUIRED

⑈000044135⑈ ⑆063102152⑆ 0384512515416⑈

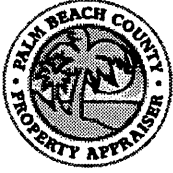
Vendor: Palm Beach County Library System
Vendor No. 448 Vendor Account No:
Invoice Number Date Description
Excess Fees2017 10/31/2017 Excess Fees FY 16/17

44135
Check Date: 10/31/2017
Check Amount: 31,959.16
Invoice Amount: 31,959.16

SHARON R. BOCK, CLERK
BOARD OF CO. COMPTROLLER

2017 OCT 31 PM 3:09

RECEIVED



DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

Governmental Center - Fifth Floor
301 North Olive Avenue
West Palm Beach, FL 33401
tel 561.355.3230
fax 561.355.3963
pbcgov.org/papa

Finance Department
Brenda Hockman, Comptroller
tel 561.355.2863

October 31, 2017

Finance Special Payables
Jupiter Fire/Rescue
C/O Palm Beach County Board of County Commissioners
301 N Olive Avenue 2nd Floor
West Palm Beach, FL 33401

Re: Excess Fees FY 16/17

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$11,495.11. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2017.

Please do not hesitate to contact me if you have any further questions.

Sincerely,

Brenda Hockman
Director of Financial Services

BH:ms

WEST COUNTY
SERVICE CENTER
2976 State Road 15
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14925 Cumberland Drive
Delray Beach, FL 33446
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fax 561.276.1278



DOROTHY JACKS, CFA, AAS
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

SunTrust Bank of Florida, N.A.

44132

63215
631

Pay: ELEVEN THOUSAND FOUR HUNDRED NINETY-FIVE AND 11 / 100

To the order of:

Date
10/31/2017

Amount
11,495.11

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

[Signature]
AUTHORIZED SIGNATURE REQUIRED

⑈000044132⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Jupiter Fire\Rescue
Vendor No. 450 Vendor Account No.
Invoice Number Date Description
Excess Fees2017 10/31/2017 Excess Fees FY 16/17

Check Date: 10/31/2017
Check Amount: 11,495.11
Invoice Amount: 11,495.11

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

2017 OCT 31 PM 3:08

RECEIVED



DOROTHY JACKS
 CFA, AAS
 Palm Beach County Property Appraiser

Governmental Center - Fifth Floor
 301 North Olive Avenue
 West Palm Beach, FL 33401
 tel 561.355.3230
 fax 561.355.3963
pbcgov.org/papa

Finance Department
 Brenda Hockman, Comptroller
 tel 561.355.2863

October 31, 2017

Finance Special Payables
 Fire/Rescue MSTU
 C/O Palm Beach County Board of County Commissioners
 301 N Olive Avenue 2nd Floor
 West Palm Beach, FL 33401

Re: Excess Fees FY 16/17

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$140,052.65. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2017.

Please do not hesitate to contact me if you have any further questions.

Sincerely,

Brenda Hockman
 Director of Financial Services

BH:ms

WEST COUNTY
 SERVICE CENTER
 2976 State Road 15
 Belle Glade, FL 33430
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 fax 561.996.1661

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 fax 561.784.1241

SOUTH COUNTY
 SERVICE CENTER
 14925 Cumberland Drive
 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.



DOROTHY JACKS, CFA, AAS
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

SunTrust Bank of Florida, N.A.

44129

03-215
631

Pay: ONE HUNDRED FORTY THOUSAND FIFTY-TWO AND 65 / 100

To the order of:

Date
10/31/2017

Amount
140,052.65

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

[Signature]
AUTHORIZED SIGNATURE REQUIRED

⑈000044129⑈ ⑆063102152⑆ 0384512515416⑈

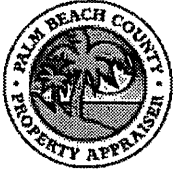
Vendor: Fire\Rescue MSTU
Vendor No. 449 Vendor Account No:
Invoice Number Date Description
Excess Fees2017 10/31/2017 Excess Fees FY 16/17

44129
Check Date: 10/31/2017
Check Amount: 140,052.65
Invoice Amount: 140,052.65

FINANCE
SHARON R. BUCK, CLERK
BOARD OF CO. COMM'RS

2017 OCT 31 PM 3:09

RECEIVED



DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

Governmental Center - Fifth Floor
301 North Olive Avenue
West Palm Beach, FL 33401
tel 561.355.3230
fax 561.355.3963
pbcgov.org/papa

Finance Department
Brenda Hockman, Comptroller
tel 561.355.2863

October 31, 2017

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

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, 2017. Please prepare the necessary agenda item to be presented to the Board of County Commissioners at the next available board meeting.

Sincerely,

Brenda Hockman
Director of Financial Services

Enclosures

cc: Verdenia Baker, Palm Beach County Administrator

WEST COUNTY
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2976 State Road 15
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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, 2017**

	Governmental Fund Type	(1) General Fixed Assets	General L.T. Debt	Total Memorandum Only
ASSETS AND OTHER OTHER DEBITS				
Cash	2,948,180			2,948,180
Receivables from other governments	77			77
Investments	99,496			99,496
Other Assets				0
Fixed assets		2,388,529		2,388,529
Amount to be provided for Long-Term Debt			2,446,117	2,446,117
TOTAL ASSETS AND OTHER DEBITS	3,047,753	2,388,529	2,446,117	7,882,399
LIABILITIES				
Accounts payable	94,228			94,228
Accrued wages & taxes payable	776,448			776,448
Payable to other governments	2,126,670			2,126,670
Deferred Revenue	50,407			50,407
Other Liabilities - Deferred Compensation			2,446,117	2,446,117
Other Liabilities - Capital Leases				0
Compensated Absences				0
TOTAL LIABILITIES	3,047,754	0	2,446,117	5,493,871
EQUITY AND OTHER CREDITS				
Investment in general fixed assets		2,388,529		2,388,529
TOTAL EQUITY	0	2,388,529	0	2,388,529
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	3,047,754	2,388,529	2,446,117	7,882,400

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, 2017**

REVENUES AND OTHER CREDITS

Account No.	Description	Amount
341.800	County Offices Commissions & Fees	24,137,549
341.900	Other Charges & Fees - Administrative	19,322
341.900	Other Charges & Fees - Maps & Publications	25,821
361.100	Interest Earned	25,210
369.000	Less Excess Fees Paid	(2,079,619)
TOTAL REVENUES AND OTHER CREDITS		22,128,282

**PALM BEACH COUNTY PROPERTY APPRAISER
REVENUES AND EXPENDITURES/EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

EXPENDITURES AND OTHER DEBITS

Account No.	Object	Description	Amount
513	10	Personnel Services	19,242,594
513	30	Operating Expenses	2,650,897
513	60	Capital Outlay	234,791
513	70	Debt Service	
TOTAL EXPENDITURES AND OTHER DEBITS			22,128,282

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR FY 2016 - 2017

Name of governmental unit DOROTHY JACKS, CFA, AAS

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
BRENDA HOCKMAN

Title of chief financial officer
DIRECTOR OF FINANCE


Telephone Number (561) 355-2863

Person who may be contacted regarding this report.

Name Brenda Hockman
Telephone Number (561) 355-2863

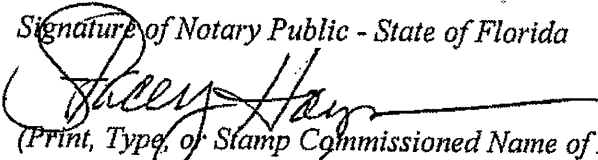
CERTIFICATION

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, 2017.


(Signature)

Office of PROPERTY APPRAISER
PALM BEACH COUNTY

STATE OF FLORIDA
COUNTY OF PALM BEACH
Sworn to and subscribed before me this 31st day
of October, 2017, by

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



EXCESS FEES
9/30/2017

	2017 COMMISSION PAID	% of the Total Fee Income	Remittance of Excess Fees	
			Check No.	Amount
TOTAL BCC BILLED	19,316,750.00	80.0278%	44136	1,669,430.59
DELRAY BEACH DOWNTOWN DEV. AUTH.	5,600.00	0.0232%	44128	476.48
WPB DOWNTOWN DEV. AUTHORITY	11,610.00	0.0481%	44138	987.88
SOUTH FL. WATER MGMT. DISTRICT	416,565.00	1.7258%	44137	35,444.46
FL. INLET NAVIGATION DISTRICT	37,534.00	0.1555%	44130	3,193.66
CHILDREN'S SERVICE COUNCIL	783,312.00	3.2452%	44127	66,649.88
HEALTH CARE DISTRICT	1,223,122.00	5.0673%	44134	104,072.15
JUPITER INLET DISTRICT	17,017.00	0.0705%	44133	1,447.93
LIBRARY DISTRICT	375,604.00	1.5561%	44135	31,959.16
FIRE/RESCUE MSTU	1,645,988.00	6.8192%	44129	140,052.65
JUPITER FIRE/RESCUE	135,098.00	0.5597%	44132	11,495.11
GREATER BOCA RATON BEACH DISTRICT	169,349.00	0.7016%	44131	14,409.45
TOTAL	24,137,549.00	100.0000%		2,079,619.40

FY 17 Excess Revenues over Expenditures		2,079,619.40
Mapping Revenues	25,820.55	
Less: Expenses purchased with mapping funds		
Amount to be returned to the BCC		25,820.55
Excess Fee to be Distributed to all agencies		<u>2,053,798.85</u>