

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

[illegible]

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 2017-2018, 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, 2018, 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 2019.

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- Summary of Excess Fees for Fiscal Year 2017-2018
- 2- Fiscal Year 2017-2018 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 Date 11-14-18

Approved by: N/A
County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2018	2019	2020	2021	2022
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 _____

Does this item include the use of Federal Funds? Yes _____ No _____

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

B. Recommended Sources of Funds/Summary of Fiscal Impact:
No Fiscal Impact

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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

 11/19 OFMB	 11/27/18 Contract Dev. and Control
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B. Legal Sufficiency:


Assistant County Attorney

C. Other Department Review:

Department Director

Excess Fees
Fiscal Year Ended September 30, 2018

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	\$2,262,894.91	\$1,762,894.91
Property Appraiser	\$1,172,175.00	\$2,257,105.71	\$1,084,930.71
Tax Collector	\$35,365,613.00	\$38,185,103.76	\$2,819,490.76
Totals	\$37,037,788.00	\$42,705,104.38	\$5,667,316.38

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, 2018

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

Dear Mayor McKinlay:

As Palm Beach County's independently elected Clerk & Comptroller, my commitment to Palm Beach County's taxpayers is to ensure fiscal responsibility, not only for the County but for my office's budget and expenditures. Enclosed is a check from my office for unspent revenue in the amount of \$2,262,894.91, along with the Clerk & Comptroller's Fiscal Year 2018 Constitutional Officer's Financial Report, provided pursuant to Florida Statute 218.36.

Along with this unspent revenue, I am pleased to share the other significant financial gains by my office on behalf of the citizens of Palm Beach County during FY 2018. The earnings outlined below demonstrate the fiscal accountability and stewardship that you have come to rely on from my office.

- Our portfolio strategy produced \$34 million in investment income, which is an increase of \$6.1 million or 22% 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 \$1.9 million annually since 2012.
- By effectively utilizing technology to streamline vendor payments we reduced the need for processing paper checks. This program generated \$173,095 in cash rebates to Palm Beach County during FY 2018, and has generated a total of nearly \$1.5 million in rebates since 2014.

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 2017- 2018 Unspent Revenue
Clerk & Comptroller

Overall, my office's commitment to excellent financial stewardship and fiscal strategy has resulted in a total of \$36.1 million for Palm Beach County and its taxpayers in FY 2018.

In addition to generating revenue for the County, my office has reduced the operational budget of our Comptroller Division by 18.6% since 2007 and returned a combined total of \$47,065,754.03 in unspent revenues since 2005.

I am proud of the work my office has done on behalf of Palm Beach County and its taxpayers. I look forward to continuing a positive and productive relationship with you in 2019.

Sincerely,

A handwritten signature in black ink that reads "Sharon R. Bock". The signature is stylized with a large, looped "S" and a cursive "Bock".

Sharon R. Bock, Esq.
Clerk & Comptroller

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

Enclosures

**Clerk and Comptroller - Palm Beach County
Schedule of Revenues and Expenditures
For the Fiscal Year ending September 30, 2018**

	BCC-Clerk
Revenues	
Recording	\$ 5,775,922.35
Other General Government	\$ 3,406,798.16
Intergovernmental Revenues	\$ 881,222.17
Interest	\$ -
Transfers-in from BCC	\$ 14,488,990.00
Total Revenues	<u>\$ 24,552,932.68</u>
 Expenditures:	
 Personal Services	 \$ 16,086,171.53
Operating	\$ 5,992,070.28
Capital Outlay	\$ 211,795.96
Transfers Out	\$ -
Total Expenditures	<u>22,290,037.77</u>
 Excess Fees	 <u><u>\$ 2,262,894.91</u></u>
 Excess Fees due	 <u>\$ 2,262,894.91</u>

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2017 - 2018

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, 2018.

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, 2018, by SHARON R. BOCK, ESQ.

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




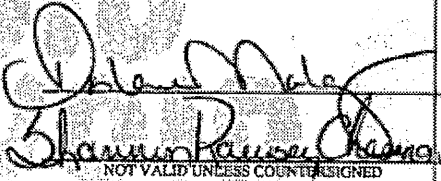
DIANA H. JOHNSON
Commission # 00242702
Expires August 9, 2022
Bonded Thru Budget Notary Service

CLERK & COMPTROLLER * PALM BEACH COUNTY * COURT DISBURSEMENT

INVOICE

NUMBER	DATE	GROSS AMOUNT	DISCOUNT	NET AMOUNT
FY 18 EXCESS FEES	2018-10-31	2,262,894.91	0.00	2,262,894.91
CHECK DATE	CHECK NUMBER	TOTAL GROSS	TOTAL DISCOUNT	TOTAL AMOUNT
10/31/2018	00089960	\$2,262,894.91	\$0.00	\$2,262,894.91

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
00089960 11-24/1210	
Name to Box should match payer name below	
Check Date 10/31/2018	Check Amount **2,262,894.91**
**** TWO MILLION TWO HUNDRED SIXTY-TWO THOUSAND EIGHT HUNDRED NINETY-FOUR AND 91/100 DOLLARS****	
Pay TO THE ORDER OF	BOARD OF COUNTY COMMISSIONERS-PBC
 NOT VALID UNLESS SIGNED	

⑈0000089960⑈ ⑆ 1 2 1000 2481 20 200508 256 3 ? ⑈

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

October 31, 2018

Serving you.

Belle Glade
Service Center
2976 State Road 15
Belle Glade
33430

Central Palm Beach
Service Center
4215 South Military Trail
Greenacres
33463

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

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: 2018 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, 2018. 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 \$38,185,103.76 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 2017-2018 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\2018\yearend\excessfees\bock18

PALM BEACH COUNTY TAX COLLECTOR
COMBINED STATEMENT OF POSITION
For the fiscal year ended September 30, 2018

	Governmental Fund Type	Fiduciary Fund Type	General Capital Assets	General Long-Term Debt	Totals (Memorandum Only)
Assets					
Cash and cash equivalents	47,534,524	52,825,912	-	-	100,360,436
Investments	77,151	64,388	-	-	141,539
Accounts receivable, net	9,026	61,526	-	-	70,552
Due from other Constitutional Officers	46	-	-	-	46
Due from other governments	230	-	-	-	230
Prepaid expense	58,176	-	-	-	58,176
Other assets	5,210	-	-	-	5,210
Capital assets	-	-	23,392,631	-	23,392,631
Amount to be provided for debt	-	-	-	1,249,505	1,249,505
Total assets	47,684,363	52,951,826	23,392,631	1,249,505	125,278,325
Liabilities					
Vouchers payable and accrued liabilities	1,330,281	138,823	-	-	1,469,104
Due to Board of County Commissioners	38,219,651	15,381,983	-	-	53,601,634
Due to other Constitutional Officers	-	9,295	-	-	9,295
Due to other governments	4,815,342	29,663,494	-	-	34,478,836
Due to Component Units (SWA)	2,184,666	2,721,281	-	-	4,905,947
Due to individuals	25,000	5,036,950	-	-	5,061,950
Unearned revenue	1,109,423	-	-	-	1,109,423
Compensated absences	-	-	-	1,249,505	1,249,505
Total liabilities	47,684,363	52,951,826	-	1,249,505	101,885,694
Equity and other credits					
Investment in general capital assets	-	-	23,392,631	-	23,392,631
Total equity and other credits	-	-	23,392,631	-	23,392,631
Total liabilities, equity and other credits	47,684,363	52,951,826	23,392,631	1,249,505	125,278,325

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, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ 71,667,580	\$ 74,831,609	\$ 3,164,029
Less - excess fees paid out	(40,796,670)	(45,185,113)	(4,388,443)
Investment income	<u>-</u>	<u>129,961</u>	<u>129,961</u>
Total revenues	<u>30,870,910</u>	<u>29,776,457</u>	<u>(1,094,453)</u>
Expenditures:			
Personal services	22,975,490	22,271,595	703,895
Operating expenses	5,542,937	5,185,593	357,344
Capital outlay	<u>2,352,483</u>	<u>2,319,269</u>	<u>33,214</u>
Total expenditures	<u>30,870,910</u>	<u>28,776,457</u>	<u>1,094,453</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, 2017	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2018

<u>Taxing Authority</u>	<u>2018 Commissions</u>	<u>Excess Fee Allocation</u>	<u>% of Total Commissions</u>
Ad Valorem Taxes			
County (Includes 2 School Funds)	40,700,646.46	24,533,414.86	54.2953%
Other Revenue	16,516,145.11	9,955,552.92	22.0328%
Library	1,048,583.34	632,061.96	1.3988%
Fire Rescue MSTU	4,667,943.86	2,813,729.34	6.2271%
Jupiter Fire Rescue	394,949.04	238,066.21	0.5269%
Palm Beach County Utility Assessment	11,670.87	7,034.93	0.0156%
Palm Beach County Road Improvement Assessment	5,426.81	3,271.16	0.0072%
Boca Raton Fire Hydrant	2,340.24	1,410.64	0.0031%
Riviera Beach Fire Hydrant	311.15	187.55	0.0004%
PBC Nuisance/Lot/Reinspect	620.77	374.19	0.0008%
Sub-Total	63,348,637.65	38,185,103.76	84.5082%
Solid Waste Authority	3,624,336.28	2,184,666.66	4.8349%
Sub-Total	3,624,336.28	2,184,666.66	4.8349%
School Debt	0.15	0.09	0.0000%
Sub-Total	0.15	0.09	0.0000%
Districts			
Greater Boca Raton Beach & Park District	453,384.92	273,290.02	0.6048%
Palm Beach County Healthcare District	2,615,005.39	1,576,265.19	3.4885%
Children's Services Council	2,207,034.20	1,330,349.52	2.9442%
Florida Inland Navigation District	107,164.98	64,596.59	0.1430%
South Florida Water Management (Mgmt.) District	427,023.58	257,400.01	0.5697%
South Florida Water Management - Okee Basin	463,625.78	279,402.69	0.6184%
South Florida Water Management - Everglades Construction Project	147,694.29	89,026.73	0.1970%
Jupiter Inlet District	43,762.36	26,378.94	0.0584%
Sub-Total	6,464,595.50	3,896,709.69	8.6239%
Non-Ad Valorem Assessments			
Everglades Agricultural Area	19,553.86	11,786.61	0.0261%
Delray Beach Stormwater Utility	20,577.50	12,403.64	0.0275%
Lake Park Refuse Collection	8,484.39	5,114.20	0.0113%
South Florida Water Management - EAA Privilege Tax	196,115.37	118,213.84	0.2616%
Cypress Grove Community Development District	4,293.18	2,587.83	0.0057%
Tequesta Refuse Collection	4,809.32	2,898.95	0.0064%
Tequesta Stormwater Utility	3,729.17	2,247.86	0.0050%


PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2018

Taxing Authority	2018 Commissions	Excess Fee Allocation	% of Total Commissions
Wellington Refuse Collection	29,855.24	17,996.05	0.0398%
Acme Improvement District	56,121.72	33,828.88	0.0749%
East Beach Water Control District	1,956.95	1,179.60	0.0026%
East Shore Water Control District	1,307.41	788.08	0.0017%
Gladeview Drainage District	3,345.61	2,016.66	0.0045%
Highland Glades Drainage District	361.75	218.05	0.0005%
Indian Trail Improvement District	116,397.40	70,161.68	0.1553%
Lake Worth Drainage District	145,953.91	87,977.66	0.1947%
Loxahatchee Groves Water Control District	12,806.61	7,719.53	0.0171%
Northern Palm Beach County Improvement District	290,627.02	175,183.32	0.3877%
NPB Heights Water Control District	2,229.86	1,344.11	0.0030%
Pahokee Water Control District	2,869.99	1,729.96	0.0038%
Pal-Mar Water Control District	62.10	37.43	0.0001%
Pelican Lake Water Control District	1,735.65	1,046.21	0.0023%
Pine Tree Water Control District	832.30	501.69	0.0011%
Seminole Water Control District	22,869.89	13,785.44	0.0305%
Shawano Drainage District	4,305.74	2,595.40	0.0057%
South Florida Conservancy District	7,087.94	4,272.45	0.0095%
South Indian River Water Control District	46,020.07	27,739.84	0.0614%
South Shore Water Control	1,538.37	927.29	0.0021%
Loxahatchee River Environmental District	11,573.85	6,976.45	0.0154%
Belle Glade Stormwater	6,417.11	3,868.09	0.0086%
Juno Refuse Collection	708.43	427.03	0.0009%
Winston Trails Community Development District	2,885.95	1,739.58	0.0038%
Journeys End Community Development District	3,261.64	1,966.04	0.0044%
Briger Community Development District	2,831.09	1,706.52	0.0038%
Boynton Fire Rescue Assessment	66,131.08	39,862.30	0.0882%
Solid Waste - Palm Beach	8,164.42	4,921.32	0.0109%
Hypoluxo/Haverhill Community Development District	1,618.88	975.82	0.0022%
Beeline Comm Development District	8,291.23	4,997.76	0.0111%
Hamal Community Development District	12,479.17	7,522.16	0.0166%
Old Palm Community Development District	11,905.02	7,176.07	0.0159%
Wyndam Park Community Development District	2,392.08	1,441.89	0.0032%
Cypress Lakes Community Development District	1,904.68	1,148.10	0.0025%
Palm Beach Plantation Community Development District	5,510.06	3,321.34	0.0074%
Captain's Key Dependent District	952.26	574.00	0.0013%
Thousand Oaks Community Development District	6,403.37	3,859.80	0.0085%
Terracina Community Development District	4,378.68	2,639.37	0.0058%
High Ridge/Quantum Community Development District	2,272.21	1,369.64	0.0030%
Quantum Park Overlay Dependent District	7,267.58	4,380.73	0.0097%
Marsh Harbour Community Development District	7,378.83	4,447.79	0.0098%
Renaissance Commons Community Development District	11,472.09	6,915.11	0.0153%
Sonoma Bay Community Development District	4,176.74	2,517.64	0.0056%
Monterey/Congress Community Development District	3,451.85	2,080.70	0.0046%
Boca Raton Fire Operations	108,072.60	65,143.68	0.1442%
Mediterranea Community Development District	1,027.62	619.43	0.0014%

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2018

Taxing Authority	2018 Commissions	Excess Fee Allocation	% of Total Commissions
Boynton Village Community Development District	5,712.13	3,443.14	0.0076%
Vista Community Development District	3,882.45	2,340.25	0.0052%
West Palm Beach Fire Protection	20,400.33	12,296.85	0.0272%
Loxahatchee Groves Solid Waste	3,349.16	2,018.80	0.0045%
Palm Springs Solid Waste	10,164.27	6,126.79	0.0136%
Town of Lake Park Stormwater	7,460.66	4,497.11	0.0100%
Lake Worth Waste & Stormwater	17,515.08	10,557.69	0.0234%
Worth Avenue Commercial District	9,706.94	5,851.12	0.0129%
Lake Worth Solid Waste	27,910.06	16,823.54	0.0372%
Haverhill Solid Waste	1,574.78	949.24	0.0021%
Osprey Oaks Community Development District	2,054.31	1,238.29	0.0027%
Jupiter Sierra Public Water	283.75	171.04	0.0004%
FL Green Finance Authority (Formerly Lantana Energy)	7,534.62	4,541.70	0.0101%
Jupiter Inlet Underground Utilities	2,189.71	1,319.91	0.0029%
Gulfstream Underground Utilities	2,656.45	1,601.25	0.0035%
West Palm Beach Nuisance	2,610.30	1,573.43	0.0035%
Solid Waste - Lantana	9,471.50	5,709.20	0.0126%
PB Underground Utilities	43,732.44	26,360.91	0.0583%
Peruvian Streetscape Imp.	1,349.78	813.62	0.0018%
Mangonia Park Sewer System	81.96	49.40	0.0001%
Lantana Gas Line	783.20	472.09	0.0010%
Lake Clarke Shores Sewage	318.57	192.03	0.0004%
Northern Riverwalk CD	16,719.89	10,078.37	0.0223%
Green Corridor Property Assessment (PACE)	1,467.31	884.46	0.0020%
PBC Water/RD Improvement	1,053.00	634.72	0.0014%
Palm Springs Storm Water	3,711.48	2,237.19	0.0050%
Saddle Trail Park S NBHD	2,734.04	1,648.02	0.0036%
PB Sidewalk Historic District	12.38	7.46	0.0000%
Jupiter Colony NBHD Rehab Proj	8,049.12	4,851.82	0.0107%
Florida Pace	733.95	442.41	0.0010%
Sub-Total	1,524,000.45	918,632.47	2.0330%
Total	74,961,570.03	45,185,112.67	100.0000%

DOCUMENT IS PRINTED ON SECURITY PAPER. PLEASE SEE REVERSE SIDE FOR SECURITY FEATURES. DO NOT ACCEPT WITHOUT VERIFICATION.



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

10/29/2018

Check Number

02042061

11-24

1210

NOT VALID AFTER 120 DAYS

\$38,185,103.76

Pay

Thirty Eight Million One Hundred Eighty Five Thousand One Hundred Three Dollars and 76 cents *****

WACHOVIA BANK, N.A., POMPANO BEACH, FL 33064-4100


To The Order Of

BOARD OF COUNTY COMMISSIONERS

ATTN DEANNA MACDONALD

301 NORTH OLIVE AVENUE, 7TH FL

WEST PALM BEACH, FL 33401



Authorized Signature

MP

Authorized Signature

MP

Over \$100,000.00 two signatures required.

⑈02042061⑈ ⑆121000248⑆ 20200044430⑈

ANNE M. GANNON

Constitutional Tax Collector

Serving Palm Beach County

Page 1

of 1

Check Number:

02042061

Invoice Date	Invoice Number	Description	Invoice Amount
10/29/2018	996011-10291	GL-1000-591000	\$38,185,103.76

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
996011	BOARD OF COUNTY COMMISSIONERS	02042061	10/29/2018	\$38,185,103.76



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
pbegov.org/papa

Finance Department
Brenda Hockman, Comptroller
tel 561.355.2863

October 31, 2018

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 17/18

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$2,027,293.01. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2018.

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
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
Delray Beach, FL 33446
tel 561.276.1250
fax 561.276.1250

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.

44724

02-215
631

Pay: TWO MILLION TWENTY-SEVEN THOUSAND TWO HUNDRED NINETY-THREE AND 01 / 100

Date

10/31/2018

Amount

2,027,293.01

To the order of:

PBCBCC

301 N. Olive Ave 2nd Floor
West Palm Beach, FL 33401

[Signature]
AUTHORIZED SIGNATURE REQUIRED

⑈000044724⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: PBCBCC

Vendor No. 330

Vendor Account No: VC0000003976-00DYS

Invoice Number

Date

Description

Excess Fees 18

10/31/2018

Excess Fees FY 17/18

Check Date:

44724

10/31/2018

Check Amount:

2,027,293.01

Invoice Amount

2,027,293.01



RECEIVED

2018 OCT 31 PM 4:30

SHARON R. BOCK, CLERK
BOARD OF CO. COMM. P&I



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, 2018

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 17/18

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$39,641.46. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2018.

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
tel 561.996.4890
fax 561.996.1441

**NORTH COUNTY
SERVICE CENTER**
3188 PGA Blvd., Suite 2301
Palm Beach Gardens, FL 33410
tel 561.624.6521
fax 561.624.6545

**MID-WESTERN COMMUNITIES
SERVICE CENTER**
200 Civic Center Way, Suite 200
Royal Palm Beach, FL 33411
tel 561.784.1220
fax 561.784.1221

**SOUTH COUNTY
SERVICE CENTER**
14925 Cumberland Drive
Delray Beach, FL 33446
tel 561.276.1250
fax 561.276.1251

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DOROTHY JACKS, CPA, 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.

44723

01-215
631

Pay: THIRTY-NINE THOUSAND SIX HUNDRED FORTY-ONE AND 46 / 100

To the order of:

Date
10/31/2018

Amount
39,641.46

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

[Signature]
AUTHORIZED SIGNATURE REQUIRED

⑈000044723⑈ ⑆063102152⑆ 0384512515416⑈

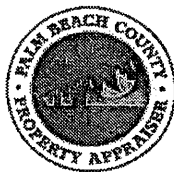
Vendor: Palm Beach County Library System
Vendor No. 448 Vendor Account No:
Invoice Number Date Description
Excess Fees 18 10/31/2018 Excess Fees FY 17/18

Check Date:
Check Amount:

44723
10/31/2018
39,641.46
Invoice Amount
39,641.46

RECEIVED

2018 OCT 31 PM 4:30
SHARON R. BOCK, CLERK
BOARD OF CO. COMM. PBL
FINANCE



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
pbegov.org/papa

Finance Department
Brenda Hockman, Comptroller
tel 561.355.2863

October 31, 2018

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 17/18

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$14,699.95. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2018.

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
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 561.624.6525

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 Civic Center Way, Suite 200
Royal Palm Beach, FL 33411
tel 561.784.1220
fax 561.784.1221

SOUTH COUNTY
SERVICE CENTER
14925 Cumberland Drive
Delray Beach, FL 33446
tel 561.276.1250
fax 561.276.1251

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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.

44720

03-215
631

Pay: FOURTEEN THOUSAND SIX HUNDRED NINETY-NINE AND 95 / 100

Date
10/31/2018

Amount
14,699.95

To the order of:

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


AUTHORIZED SIGNATURE REQUIRED

⑈000044720⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Jupiter Fire/Rescue

Vendor No. 450

Vendor Account No:

Invoice Number

Date

Description

Excess Fees 18

10/31/2018

Excess Fees FY 17/18

Check Date:

44720

10/31/2018

Check Amount:

14,699.95

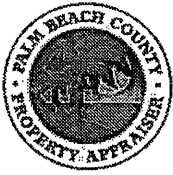
Invoice Amount

14,699.95

RECEIVED

2018 OCT 31 PM 4:30

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



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, 2018

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 17/18

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$175,471.29. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2018.

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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fax 561.624.6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
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Royal Palm Beach, FL 33411
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fax 561.784.1241

SOUTH COUNTY
SERVICE CENTER
14925 Cumberland Drive
Delray Beach, FL 33446
tel 561.276.1250
fax 561.276.1277

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.

44717

62-215
631


Pay: ONE HUNDRED SEVENTY-FIVE THOUSAND FOUR HUNDRED SEVENTY-ONE AND 29 / 100

To the order of:

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

Date
10/31/2018

Amount
175,471.29


AUTHORIZED SIGNATURE REQUIRED

⑈000044717⑈ ⑆063102152⑆ 0384512515418⑈

Vendor: Fire\Rescue MSTU
Vendor No. 449 Vendor Account No:

Invoice Number	Date	Description
Excess Fees 18	10/31/2018	Excess Fees FY 17/18

44717
Check Date: 10/31/2018
Check Amount: 175,471.29
Invoice Amount: 175,471.29

RECEIVED
2018 OCT 31 PM 4:30
SHARON R. BOCK, CLERK
BOARD OF CO. COMM. PBL
FINANCE



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, 2018

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, 2018. Please prepare the necessary agenda item to be presented to the Board of County Commissioners at the next available board meeting.

Sincerely,

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

Brenda Hockman
Director of Financial Services

Enclosures

cc: Verdenia Baker, Palm Beach County Administrator

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

**PALM BEACH COUNTY PROPERTY APPRAISER
COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Governmental Fund Type	(1) General Fixed Assets	General L.T. Debt	Total Memorandum Only
ASSETS AND OTHER OTHER DEBITS				
Cash	1,903,785			1,903,785
Receivables from other governments	126			126
Investments	1,207,278			1,207,278
Other Assets				0
Fixed assets		2,392,524		2,392,524
Amount to be provided for Long-Term Debt			2,306,751	2,306,751
TOTAL ASSETS AND OTHER DEBITS	3,111,189	2,392,524	2,306,751	7,810,465
LIABILITIES				
Accounts payable	533,435			533,435
Accrued wages & taxes payable				0
Payable to other governments	2,522,759			2,522,759
Deferred Revenue	54,996			54,996
Other Liabilities - Deferred Compensation			2,306,751	2,306,751
Other Liabilities - Capital Leases				0
Compensated Absences				0
TOTAL LIABILITIES	3,111,189	0	2,306,751	5,417,940
EQUITY AND OTHER CREDITS				
Investment in general fixed assets		2,392,524		2,392,524
TOTAL EQUITY	0	2,392,524	0	2,392,524
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	3,111,189	2,392,524	2,306,751	7,810,465

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, 2018**

REVENUES AND OTHER CREDITS

Account No.	Description	Amount
341.800	County Offices Commissions & Fees	24,407,420
341.900	Other Charges & Fees - Administrative	16,623
341.900	Other Charges & Fees - Maps & Publications	26,733
361.100	Interest Earned	42,782
369.000	Less Excess Fees Paid	(2,521,632)
TOTAL REVENUES AND OTHER CREDITS		21,971,925

**PALM BEACH COUNTY PROPERTY APPRAISER
REVENUES AND EXPENDITURES/EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

EXPENDITURES AND OTHER DEBITS

Account No.	Object	Description	Amount
513	10	Personnel Services	19,036,890
513	30	Operating Expenses	2,861,750
513	60	Capital Outlay	73,285
513	70	Debt Service	
TOTAL EXPENDITURES AND OTHER DEBITS			21,971,925

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR FY 2017 - 2018

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

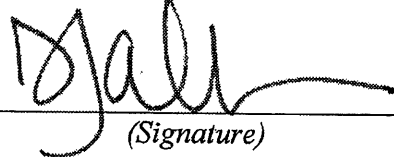
Telephone Number (561) 355-2863

Person who may be contacted regarding this report.

Name Brenda Hockman
Telephone Number (561) 355-2863

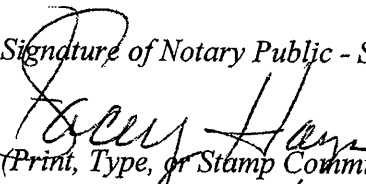
CERTIFICATION

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, 2018.

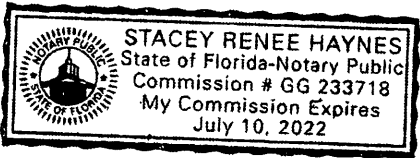

(Signature)

Office of PROPERTY APPRAISER
PALM BEACH COUNTY

STATE OF FLORIDA
COUNTY OF PALM BEACH
Sworn to and subscribed before me this 31 day
of October, 2018, 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
9/30/2018

	2018 COMMISSION PAID	% of the Total Fee Income	Remittance of Excess Fees	
			Check No.	Amount
General County	6,013,867.00	24.6395%		641,463.50
General Schools	9,362,003.00	38.3572%		956,973.70
Municipalities	4,195,465.00	17.1893%		428,855.81
TOTAL BCC BILLED	19,571,335.00	80.1860%	44724	2,027,293.01
DELRAY BEACH DOWNTOWN DEV. AUTH.	6,273.00	0.0257%	44716	641.19
WPB DOWNTOWN DEV. AUTHORITY	12,789.00	0.0524%	44726	1,307.33
SOUTH FL. WATER MGMT. DISTRICT	405,651.00	1.6620%	44725	41,465.23
FL. INLET NAVIGATION DISTRICT	39,247.00	0.1608%	44718	4,011.80
CHILDREN'S SERVICE COUNCIL	838,175.00	3.4341%	44715	85,677.35
HEALTH CARE DISTRICT	1,103,142.00	4.5197%	44722	112,761.99
JUPITER INLET DISTRICT	16,743.00	0.0686%	44721	1,711.50
LIBRARY DISTRICT	387,809.00	1.5889%	44723	39,641.46
FIRE/RESCUE MSTU	1,716,623.00	7.0332%	44717	175,471.29
JUPITER FIRE/RESCUE	143,809.00	0.5892%	44720	14,699.95
GREATER BOCA RATON BEACH DISTRICT	165,824.00	0.6794%	44719	16,950.35
TOTAL	24,407,420.00	100.0000%		2,521,632.45

FY 18 Excess Revenues over Expenditures	2,521,632.45
Mapping Revenues	26,732.67
Less: Expenses purchased with mapping funds	
Amount to be returned to the BCC	26,732.67
Excess Fee to be Distributed to all agencies	<u>2,494,899.78</u>