

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2020	2021	2022	2023	2024
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 _____

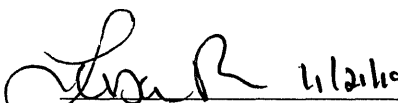
Budget Account No.: Fund _____ Dept. _____ Unit _____ Object _____

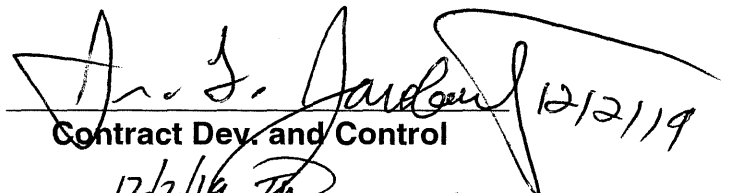
**B. Recommended Sources of Funds/Summary of Fiscal Impact:
No Fiscal Impact**

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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


 11/20/19
 OFMB
 P 11/20/19
 11/20


 Contract Dev. and Control
 12/2/19

B. Legal Sufficiency:


 12/3/19
 Assistant County Attorney

C. Other Department Review:

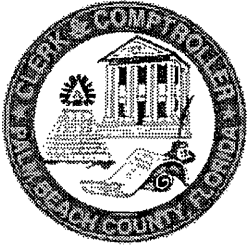
 Department Director

Excess Fees
Fiscal Year Ended September 30, 2019

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	\$653,286.30	\$153,286.30
Property Appraiser	1,181,180.00	1,750,068.19	568,888.19
Tax Collector	34,814,108.00	41,741,861.89	6,927,753.89
Totals	\$36,495,288.00	\$44,145,216.38	\$7,649,928.38

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, 2019

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

Dear Mayor Bernard:

In four terms as Palm Beach County's independently elected Constitutional Clerk & Comptroller, one of my top priorities has been effective and efficient government. I proudly serve as the taxpayer's advocate for transparency and accountability in government finance. As a fiduciary, my duty is to ensure money is spent legally, within your budget, and with the taxpayers' interests at the forefront.

This commitment to fiscal responsibility and accountability extends to my office as well, and I'm therefore proud to enclose a check to Palm Beach County for \$653,286.30. This amount is from my Comptroller division for unspent revenue. I've also enclosed, pursuant to Florida Statute 218.36, the Clerk & Comptroller's Fiscal Year 2019 Constitutional Officer's Financial Report.

My office's guiding principle of finding new ways to provide outstanding service, while utilizing technology to maximize efficiency, has led to our saving operational money. In fact, my Comptroller division has reduced its operational costs by 15.3 percent since 2007, and returned to Palm Beach County a combined total of \$47,717,105.44 since 2005.

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

Significant initiatives by my team for FY 2019 include:

- Producing \$60.4 million in investment income in the County's investment portfolio – an increase of \$26 million, or 78%, from FY 2018. This is accomplished through my professional investment team's daily active portfolio management.
- Offsetting \$2.2 million in banking fees, through proactive management of the County's banking contract with Wells Fargo.
- Generating \$135,529.52 in cash rebates for the County, by effectively leveraging technology to streamline vendor payments and reduce the need for processing paper checks. This program has generated a total of \$1,585,899.30 in rebates since 2014.

In FY 2019, our commitment to excellent financial stewardship and our fiscal strategy has resulted in a total of \$63,388,815.82 for Palm Beach County and its taxpayers.

I am proud of the work we all have done on behalf of Palm Beach County and its taxpayers. I look forward to continuing our positive and productive relationship in 2020.

Sincerely,



Sharon R. Bock, Esq.
Clerk & Comptroller

cc: Board of County Commissioners
Verdenia C. Baker, County Administrator
Shannon R. Chessman, C.P.A., Chief Operating Officer, Clerk & Comptroller
Darlene Malaney, CIMA, COO Finance, Clerk & Comptroller
Sherry Brown, Director, OFMB

Enclosures

10/30/2019

**Clerk and Comptroller - Palm Beach County
Schedule of Revenues and Expenditures
For the Fiscal Year ending September 30, 2019**

	BCC-Clerk
Revenues	
Recording	\$ 5,695,133.71
Other General Government	\$ 3,597,706.96
Intergovernmental Revenues	\$ 919,714.00
Interest	\$ -
Transfers-in from BCC	\$ 15,085,765.00
Total Revenues	<u>\$ 25,298,319.67</u>
Expenditures:	
Personal Services	\$ 17,640,833.49
Operating	\$ 6,278,520.77
Capital Outlay	\$ 725,679.11
Transfers Out	<u>\$ -</u>
Total Expenditures	24,645,033.37
Excess Fees	<u>\$ 653,286.30</u>
Excess Fees due	\$ 653,286.30

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2018 - 2019

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, COO

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, 2019.

Shannon Ramsey-Chessman
on behalf of *Sharon R. Bock, Esq.* (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, 2019,

by *Diana H Johnson*

Signature of Notary Public - State of Florida



DIANA H JOHNSON
Commission # GG242762
Expires August 9, 2022
Bonded Third Budget History Services

(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				
NUMBER	DATE	GROSS AMOUNT	DISCOUNT	NET AMOUNT
FY 19 EXCESS FEES	2019-10-31	653,286.30	0.00	653,286.30
CHECK DATE	CHECK NUMBER	TOTAL GROSS	TOTAL DISCOUNT	TOTAL AMOUNT
10/31/2019	00091587	\$653,286.30	\$0.00	\$653,286.30

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 339
 WEST PALM BEACH, FL 33402

00091587
 11/34/E238

*This check must be cashed within 6 months
 in accordance with Florida Statute 873.404*

Check Date: 10/31/2019
Check Amount: **653,286.30**

Pay *** SIX HUNDRED FIFTY-THREE THOUSAND TWO HUNDRED EIGHTY-SIX AND 30/100 DOLLARS *******

**TO THE ORDER OF BOARD OF COUNTY COMMISSIONERS
 PALM BEACH COUNTY**

Sharon R. Bock
Sharon R. Bock
 NOT VALID UNLESS SIGNED

⑈0000091587⑈ ⑆121000248⑆ 2020050825637⑈



SEE REVERSE SIDE FOR OPENING INSTRUCTIONS



Sharon R. Bock
 CLERK & COMPTROLLER
 PALM BEACH COUNTY
 P.O. BOX 339
 WEST PALM BEACH, FL 33402

**BOARD OF COUNTY COMMISSIONERS
 PALM BEACH COUNTY
 PALM BEACH COUNTY
 FINANCE DEPARTMENT
 PO BOX 3977
 WEST PALM BEACH, FL 33402**



ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County
Serving you.

www.pbctax.com |    @TAXPBC

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

Tel (561) 355-2264 • Fax (561) 355-4123

October 31, 2019

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

Re: 2019 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, 2019. 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 \$41,741,861.89 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 2018-2019 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
s:\finances\annualaudit\2019yearend\excessfeesbock2019

Belle Glade
2976 State Road 15
Belle Glade 33430

Central Palm Beach
4215 South Military Trail
Greenacres 33463

Downtown West Palm Beach
301 North Olive Avenue
West Palm Beach 33401

North County
3188 PGA Boulevard
Palm Beach Gardens 33410

Royal Palm Beach
200 Civic Center Way
Royal Palm Beach 33411

South County
501 South Congress Avenue
Delray Beach 33445

**PALM BEACH COUNTY TAX COLLECTOR
COMBINED STATEMENT OF POSITION
For the fiscal year ended September 30, 2019**

	Governmental Fund Type	Fiduciary Fund Type	General Capital Assets	General Long-Term Debt	Totals (Memorandum Only)
Assets					
Cash and cash equivalents	51,662,273	52,488,265	-	-	104,150,538
Investments	79,121	66,031	-	-	145,152
Accounts receivable, net	6,971	61,011	-	-	67,982
Due from other Constitutional Officers	264	-	-	-	264
Due from other governments	150	-	-	-	150
Prepaid expense	49,011	-	-	-	49,011
Other assets	5,210	-	-	-	5,210
Capital assets	-	-	23,272,517	-	23,272,517
Amount to be provided for debt	-	-	-	1,228,987	1,228,987
Total assets	51,803,000	52,615,307	23,272,517	1,228,987	128,919,811
Liabilities					
Vouchers payable and accrued liabilities	1,438,953	991,012	-	-	2,429,965
Due to Board of County Commissioners	41,786,977	16,269,467	-	-	58,056,444
Due to other Constitutional Officers	-	13,595	-	-	13,595
Due to other governments	5,268,915	29,046,942	-	-	34,315,857
Due to Component Units (SWA)	2,417,107	2,147,471	-	-	4,564,578
Due to individuals	25,000	4,146,820	-	-	4,171,820
Unearned revenue	866,048	-	-	-	866,048
Compensated absences	-	-	-	1,228,987	1,228,987
Total liabilities	51,803,000	52,615,307	-	1,228,987	105,647,294
Equity and other credits					
Investment in general capital assets	-	-	23,272,517	-	23,272,517
Total equity and other credits	-	-	23,272,517	-	23,272,517
Total liabilities, equity and other credits	51,803,000	52,615,307	23,272,517	1,228,987	128,919,811

**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, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ 71,374,480	\$ 76,814,180	\$ 5,439,700
Less - excess fees paid out	(42,262,265)	(49,427,008)	(7,164,743)
Investment income	-	207,691	207,691
	<u>29,112,215</u>	<u>27,594,863</u>	<u>(1,517,352)</u>
Total revenues			
Expenditures:			
Personal services	23,556,514	22,740,198	816,316
Operating expenses	5,473,393	4,775,543	697,850
Capital outlay	82,308	79,122	3,186
	<u>29,112,215</u>	<u>27,594,863</u>	<u>1,517,352</u>
Total expenditures			
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, 2018	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2019**

<u>Taxing Authority</u>	<u>2019 Commissions</u>	<u>Excess Fee Allocation</u>	<u>% of Total Commissions</u>
Ad Valorem Taxes			
County (Includes 2 School Funds)	42,313,008.43	27,153,396.45	54.9365%
Other Revenue	16,260,040.73	10,434,505.80	21.1109%
Library	1,111,093.07	713,018.33	1.4426%
Fire Rescue MSTU	4,948,307.96	3,175,462.41	6.4245%
Jupiter Fire Rescue	393,951.10	252,809.02	0.5115%
Palm Beach County Utility Assessment	11,429.03	7,334.32	0.0148%
Palm Beach County Road Improvement Assessment	5,175.23	3,321.08	0.0067%
Boca Raton Fire Hydrant	2,339.31	1,501.20	0.0030%
Riviera Beach Fire Hydrant	313.02	200.87	0.0004%
PBC Nuisance/Lot/Reinspect	486.82	312.41	0.0006%
Sub-Total	65,046,144.70	41,741,861.89	84.4515%
Solid Waste Authority			
	3,765,201.15	2,416,230.92	4.8885%
Sub-Total	3,765,201.15	2,416,230.92	4.8885%
School Debt			
	2.26	1.45	0.0000%
Sub-Total	2.26	1.45	0.0000%
Districts			
Greater Boca Raton Beach & Park District	479,596.64	307,770.07	0.6227%
Palm Beach County Healthcare District	2,584,426.82	1,658,496.26	3.3554%
Children's Services Council	2,278,953.09	1,462,465.54	2.9588%
Florida Inland Navigation District	113,893.08	73,088.26	0.1479%
South Florida Water Management (Mgmt.) District	430,316.84	276,145.90	0.5587%
South Florida Water Management - Okee Basin	466,273.20	299,220.06	0.6054%
Jupiter Inlet District	44,160.73	28,339.13	0.0573%
South Florida Water Management - Everglades Construction Project	148,420.38	95,245.35	0.1927%
Sub-Total	6,546,040.78	4,200,770.57	8.4989%
Non-Ad Valorem Assessments			
Everglades Agricultural Area	19,573.00	12,560.52	0.0254%
Delray Beach Stormwater Utility	20,299.24	13,026.57	0.0264%
Lake Park Refuse Collection	8,406.24	5,394.51	0.0109%
South Florida Water Management - EAA Privilege Tax	196,692.11	126,222.62	0.2554%
Cypress Grove Community Development District	4,294.42	2,755.84	0.0056%
Tequesta Refuse Collection	4,807.23	3,084.93	0.0062%
Tequesta Stormwater Utility	3,921.03	2,516.23	0.0051%

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2019**

<u>Taxing Authority</u>	<u>2019 Commissions</u>	<u>Excess Fee Allocation</u>	<u>% of Total Commissions</u>
Wellington Refuse Collection	30,404.77	19,511.56	0.0395%
Acme Improvement District	55,693.19	35,739.82	0.0723%
East Beach Water Control District	1,945.25	1,248.32	0.0025%
East Shore Water Control District	1,307.84	839.28	0.0017%
Gladeview Drainage District	1,624.69	1,042.61	0.0021%
Highland Glades Drainage District	361.54	232.01	0.0005%
Indian Trail Improvement District	133,057.94	85,386.86	0.1728%
Lake Worth Drainage District	151,310.99	97,100.34	0.1965%
Loxahatchee Groves Water Control District	16,962.74	10,885.45	0.0220%
Northern Palm Beach County Improvement District	295,385.17	189,556.61	0.3834%
NPB Heights Water Control District	2,288.02	1,468.28	0.0030%
Pahokee Water Control District	2,870.73	1,842.22	0.0037%
Pal-Mar Water Control District	140.12	89.92	0.0002%
Pelican Lake Water Control District	1,730.05	1,110.22	0.0022%
Pine Tree Water Control District	841.40	539.95	0.0011%
Seminole Water Control District	29,480.30	18,918.30	0.0383%
Shawano Drainage District	5,248.25	3,367.94	0.0068%
South Florida Conservancy District	7,055.78	4,527.88	0.0092%
South Indian River Water Control District	58,485.38	37,531.64	0.0759%
South Shore Water Control	1,557.45	999.46	0.0020%
Loxahatchee River Environmental District	11,587.52	7,436.02	0.0150%
Belle Glade Stormwater	6,986.92	4,483.69	0.0091%
Juno Refuse Collection	728.21	467.31	0.0009%
Winston Trails Community Development District	2,881.05	1,848.85	0.0037%
Journeys End Community Development District	3,275.94	2,102.26	0.0043%
Briger Community Development District	2,832.95	1,817.98	0.0037%
Boynton Fire Rescue Assessment	66,043.59	42,381.95	0.0857%
Solid Waste - Palm Beach	7,959.91	5,108.09	0.0103%
Hypoluxo/Haverhill Community Development District	1,601.15	1,027.50	0.0021%
Beeline Comm Development District	6,176.70	3,963.75	0.0080%
Hamal Community Development District	12,454.23	7,992.21	0.0162%
Old Palm Community Development District	16,822.64	10,795.54	0.0218%
Wyndam Park Community Development District	2,386.61	1,531.55	0.0031%
Cypress Lakes Community Development District	1,886.44	1,210.58	0.0024%
Palm Beach Plantation Community Development District	5,756.34	3,694.00	0.0075%
Captain's Key Dependent District	949.89	609.57	0.0012%
Thousand Oaks Community Development District	6,411.42	4,114.38	0.0083%
Terracina Community Development District	4,363.16	2,799.96	0.0057%
High Ridge/Quantum Community Development District	2,220.15	1,424.73	0.0029%
Quantum Park Overlay Dependent District	7,225.91	4,637.06	0.0094%
Marsh Harbour Community Development District	7,395.11	4,745.64	0.0096%
Renaissance Commons Community Development District	9,125.26	5,855.92	0.0118%
Sonoma Bay Community Development District	3,987.49	2,558.88	0.0052%
Monterey/Congress Community Development District	3,417.46	2,193.08	0.0044%
Boca Raton Fire Operations	114,768.55	73,650.07	0.1490%
Mediterranea Community Development District	1,775.36	1,139.30	0.0023%

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2019**

Taxing Authority	2019 Commissions	Excess Fee Allocation	% of Total Commissions
Boynton Village Community Development District	4,606.22	2,955.94	0.0060%
Vista Community Development District	4,094.23	2,627.38	0.0053%
West Palm Beach Fire Protection	39,064.36	25,068.65	0.0507%
Loxahatchee Groves Solid Waste	5,985.50	3,841.06	0.0078%
Palm Springs Solid Waste	10,369.59	6,654.45	0.0135%
Town of Lake Park Stormwater	7,435.07	4,771.28	0.0097%
Lake Worth Waste & Stormwater	17,689.32	11,351.71	0.0230%
Worth Avenue Commercial District	9,366.97	6,011.04	0.0122%
Lake Worth Solid Waste	26,751.81	17,167.36	0.0347%
Haverhill Solid Waste	1,627.07	1,044.13	0.0021%
Lake Worth Nuisance/Lot	624.47	400.74	0.0008%
Osprey Oaks Community Development District	2,124.90	1,363.61	0.0028%
Jupiter Sierra Public Water	283.75	182.09	0.0004%
FL Green Finance Authority (Formerly Lantana Energy)	13,191.64	8,465.43	0.0171%
Jupiter Inlet Underground Utilities	2,173.52	1,394.81	0.0028%
Gulfstream Underground Utilities	2,639.60	1,693.90	0.0034%
West Palm Beach Nuisance	1,350.59	866.71	0.0018%
Solid Waste - Lantana	13,195.93	8,468.18	0.0171%
Peruvian Streetscape Imp.	1,267.77	813.56	0.0016%
Mangonia Park Sewer System	82.26	52.79	0.0001%
Lantana Gas Line	778.70	499.71	0.0010%
Lake Clarke Shores Nuisance	560.49	359.68	0.0007%
Northern Riverwalk CD	16,302.68	10,461.87	0.0212%
PBG Water/RD Improvement	1,051.22	674.60	0.0014%
Palm Springs Storm Water	3,702.29	2,375.86	0.0048%
Saddle Trail Park S NBHD	2,723.62	1,747.82	0.0035%
PB Underground Utilities	44,481.80	28,545.17	0.0578%
Jupiter Colony NBHD Rehab Proj	7,982.75	5,122.75	0.0104%
FL Res & Energy Dist (FRED)	616.14	395.39	0.0008%
Green Corridor Property Assessment (PACE)	28,087.04	18,024.21	0.0365%
Florida Pace	11,009.18	7,064.89	0.0143%
Gulfstream Polo CCD	2,127.28	1,365.13	0.0028%
City of Greenacres Solid Waste	14,369.52	9,221.31	0.0187%
Sub-Total	<u>1,664,482.11</u>	<u>1,068,142.97</u>	<u>2.1611%</u>
Total	<u>77,021,871.00</u>	<u>49,427,007.80</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	Check Date	Check Number	11-24 1210
996011	10/31/2019	02043396	

NOT VALID AFTER 120 DAYS

\$41,741,861.89

Pay Forty One Million Seven Hundred Forty One Thousand Eight Hundred Sixty One Dollars and 89 cents *****

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

To The Order Of
BOARD OF COUNTY COMMISSIONERS
 ATTN LISA PONTIUS
 301 NORTH OLIVE AVENUE, 7TH FL
 WEST PALM BEACH, FL 33401

[Signature] MP
 Authorized Signature
[Signature] MP
 Authorized Signature
 Over \$100,000.00 two signatures required.

⑈0 2043396⑈ ⑆ 21000248⑆ 20 2000044430 ⑈

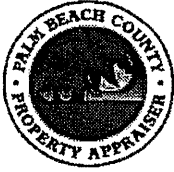
ANNE M. GANNON
 Constitutional Tax Collector
 Serving Palm Beach County

Check Number: 02043396

Invoice Date	Invoice Number	Description	Invoice Amount
10/28/2019	996011-10281	GL-1000-591000	\$41,741,861.89

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
996011	BOARD OF COUNTY COMMISSIONERS	02043396	10/31/2019	\$41,741,861.89

REVENUE
 SHARON R. BOCK, CLERK
 BOARD OF CO. COMM PBC
 OCT 31 2019
 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
 Andrea L. Simon, CPA
 tel 561.355.2863

October 31, 2019

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 18/19

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$1,566,357.22. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2019.

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

Sincerely,

Andrea L. Simon, CPA
 Finance Director

AS: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 561.276.1270

IMPORTANT! CHECK PRINTED IN MULTICOLORED BACKGROUND AND FEATURES SECURITY SCREEN, MICROPRINTING AND ADDITIONAL SECURITY.



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.

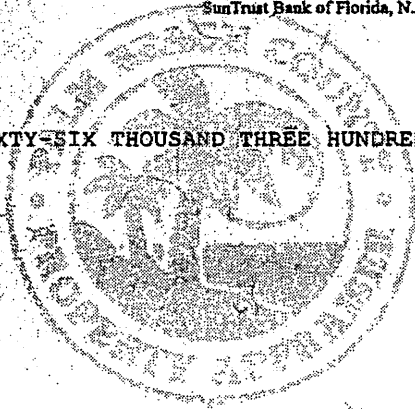
45267

63-215
631

Pay: ONE MILLION FIVE HUNDRED SIXTY-SIX THOUSAND THREE HUNDRED FIFTY-SEVEN AND 22 /

To the order of:

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



Date: 10/29/2019
Amount: 1,566,357.22

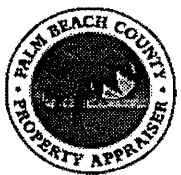
[Handwritten Signature]
AUTHORIZED SIGNATURE REQUIRED

⑈000045267⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: PBCBCC
Vendor No. 330 Vendor Account No: VC0000003976-00DYS
Invoice Number Date Description
Excess Fee 10/28/2019 Excess Fee FY 18/19

45267
Check Date: 10/29/2019
Check Amount: 1,566,357.22
Invoice Amount: 1,566,357.22





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
Andrea L. Simon, CPA
tel 561.355.2863

October 31, 2019

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 18/19

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$31,468.18. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2019.

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

Sincerely,

Andrea L. Simon, CPA
Finance Director

AS:ms

WEST COUNTY
SERVICE CENTER
2976 State Road 15
Belle Glade, FL 33430
tel 561.996.4890
fax 561.996.1661

NORTH COUNTY
SERVICE CENTER
3188 PGA Blvd., Suite 2301
Palm Beach Gardens, FL 33410
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fax 561.624.6565

MID-WESTERN COMMUNITIES
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 561.276.1278

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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.

45266

63215
631

Pay: THIRTY-ONE THOUSAND FOUR HUNDRED SIXTY-EIGHT AND 18 / 100

Date
10/29/2019

Amount
31,468.18

To the order of:

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

[Signature]
AUTHORIZED SIGNATURE REQUIRED

⑈000045266⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Palm Beach County Library System
Vendor No. 448 Vendor Account No:
Invoice Number Date Description
Excess Fee 10/28/2019 Excess Fee FY 18/19

Check Date: 10/29/2019
Check Amount: 31,468.18
Invoice Amount: 31,468.18

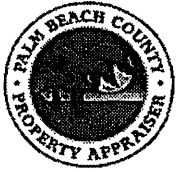
45266

10/29/2019

31,468.18

Invoice Amount

31,468.18



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
Andrea L. Simon, CPA
tel 561.355.2863

October 31, 2019

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 18/19

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$11,756.79. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2019.

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

Sincerely,

Andrea L. Simon, CPA
Finance Director

AS:ms

**WEST COUNTY
SERVICE CENTER**
2976 State Road 15
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Palm Beach Gardens, FL 33410
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fax 561.624.6565

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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 561.276.1278

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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.

45263

63-215
631

Pay: ELEVEN THOUSAND SEVEN HUNDRED FIFTY-SIX AND 79 / 100

Date
10/29/2019

Amount
11,756.79

To the order of:

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

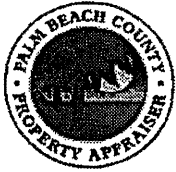
D. Jacks
AUTHORIZED SIGNATURE REQUIRED

⑈000045263⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Jupiter Fire\Rescue
Vendor No. 450 Vendor Account No:
Invoice Number Date Description
Excess Fee 10/28/2019 Excess Fee FY 18/19

Check Date: 10/29/2019
Check Amount: 11,756.79
Invoice Amount
11,756.79

45263



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
Andrea L. Simon, CPA
tel 561.355.2863

October 31, 2019

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 18/19

To Whom It May Concern:

As required by Florida Statute 218.36, enclosed you will find a payment in the amount of \$140,486.00. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2019.

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

Sincerely,

Andrea L. Simon, CPA
Finance Director

AS:ms

WEST COUNTY
SERVICE CENTER
2976 State Road 15
Belle Glade, FL 33430
tel 561.996.4890
fax 561.996.1661

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3188 PGA Blvd., Suite 2301
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fax 561.784.1241

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fax 561.276.1270

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DOROTHY JACKS, CPA, AAS
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
3rd Floor Governmental Center
West Palm Beach, Florida 33401

SunTrust Bank of Florida, N.A.

45260

62-215
631

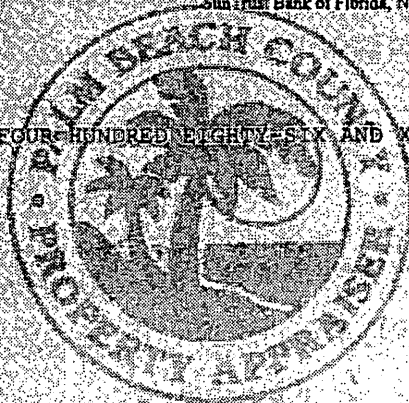
Pay: ONE HUNDRED FORTY THOUSAND FOUR HUNDRED EIGHTY-SIX AND XX / 100

Date
10/29/2019

Amount
140,486.00

To the order of:

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



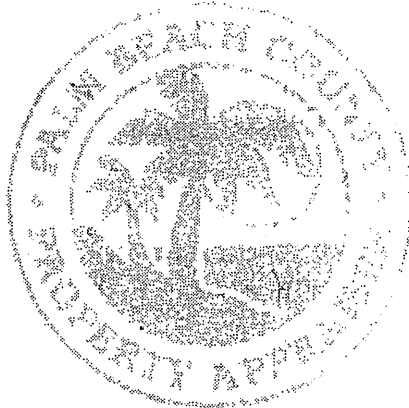
[Handwritten Signature]
AUTHORIZED SIGNATURE REQUIRED

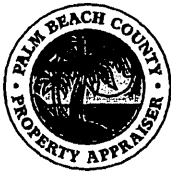
⑈000045260⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Fire/Rescue MSTU
Vendor No. 449 Vendor Account No:
Invoice Number Date Description
Excess Fee 10/28/2019 Excess Fee FY 18/19

Check Date: 10/29/2019
Check Amount: 140,486.00
Invoice Amount: 140,486.00

45260





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
Andrea L Simon, CPA
Director of Finance
Tel 561.355.2863

October 31, 2019

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, 2019. 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, appearing to read "Andrea Simon".

Andrea Simon
Director of Financial Services

Enclosures

cc: Verdenia Baker, Palm Beach County Administrator

**WEST COUNTY
SERVICE CENTER**
2976 State Road 15
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fax 561.996.1661

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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	718,010			718,010
Receivables from other governments	2,429			2,429
Investments	2,225,493			2,225,493
Other Assets	3,674			3,674
Fixed assets		1,961,833		1,961,833
Amount to be provided for Long-Term Debt			2,159,513	2,159,513
TOTAL ASSETS AND OTHER DEBITS	2,949,606	1,961,833	2,159,513	7,070,952
LIABILITIES				
Accounts payable	343,458			343,458
Accrued wages & taxes payable	602,360			602,360
Payable to other governments	1,946,094			1,946,094
Deferred Revenue	57,694			57,694
Other Liabilities - Deferred Compensation				0
Other Liabilities - Capital Leases				0
Compensated Absences			2,159,513	2,159,513
TOTAL LIABILITIES	2,949,606	0	2,159,513	5,109,119
EQUITY AND OTHER CREDITS				
Investment in general fixed assets		1,961,833		1,961,833
TOTAL EQUITY	0	1,961,833	0	1,961,833
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	2,949,606	1,961,833	2,159,513	7,070,952

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.

General Ledger

Balance Sheet

User: ASimon
 Printed: 11/18/2019 - 11:30AM
 Fund: All
 Period: 13
 Fiscal Year: 2019



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

Fund	ALFRE	Account Type	Amount
001 - General Fund			
Assets			
		Cash & Cash Equivalent	718,010.42
		Investments	2,225,492.72
		Accounts Receivable, Net	0.00
		Other Receivables	0.00
		Due From Other Funds	962.39
		Due From BOCC	1,466.25
		Due From Other Governments	0.00
		Prepaid Expenses	3,673.99
		Total Assets:	2,949,605.77
Liabilities			
		Liabilities	421,836.53
		Vouchers Payable & Accrued Liab.	523,980.95
		Due to Other Funds	0.00
		Due to BOCC	1,750,318.85
		Due to Other Governments	195,775.19
		Other Liabilities	57,694.25
		Total Liabilities:	2,949,605.77
		Fund Balance	0.00
		Fund Balance	0.00
		Total Fund Balance:	0.00
		Total Liabilities and Fund Balance:	2,949,605.77
		Total Retained Earnings:	0.00
		Total Fund Balance and Retained Earnings:	0.00
		Total Liabilities, Fund Balance, and Retained Earnings:	2,949,605.77
		Totals for Fund 001 - General Fund:	0.00

GFA - General Fixed Assets Group

Assets

Furniture, Fixtures & Equipment

1,961,832.97

Total Assets:

1,961,832.97

Liabilities

Fund Balance

1,961,832.97

Total Liabilities:

1,961,832.97

Fund Balance

1,961,832.97

Fund Balance

Total Fund Balance:

0.00

Total Liabilities and Fund Balance:

1,961,832.97

Total Retained Earnings:

0.00

Total Fund Balance and Retained Earnings:

0.00

Total Liabilities, Fund Balance, and Retained Earnings:

1,961,832.97

Totals for Fund GFA - General Fixed Assets Group:

0.00

LTD - Long Term Debit Group

Assets

Amount to be Provided - L.T. Debt

2,159,513.00

Total Assets:

2,159,513.00

Liabilities

Other Liabilities

2,159,513.00

Total Liabilities:

2,159,513.00

Fund Balance

Fund Balance

0.00

Total Fund Balance:

0.00

Total Liabilities and Fund Balance:

2,159,513.00

Total Retained Earnings:

0.00

Total Fund Balance and Retained Earnings:

0.00

Total Liabilities, Fund Balance, and Retained Earnings:

2,159,513.00

Totals for Fund LTD - Long Term Debit Group:

0.00

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR FY 2018 - 2019

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

Andrea Simon

Title of chief financial officer

DIRECTOR OF FINANCE

Telephone Number (561) 355-2863

Person who may be contacted regarding this report.

Name Andrea Simon

Telephone Number (561) 355-2863

CERTIFICATION

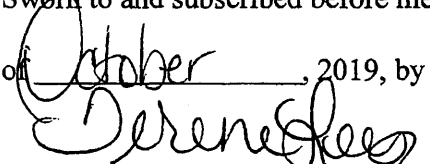
I do solemnly swear that the information reported herein is a true, correct and complete report of all revenues and expenditures of my office for the year ending September 30, 2019.


(Signature)

Office of PROPERTY APPRAISER
PALM BEACH COUNTY

STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn to and subscribed before me this 31st day

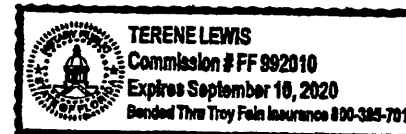
of October, 2019, by


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
9/30/2019

	2018 COMMISSION PAID	% of the Total Fee Income	Remittance of Excess Fees	
			Check No.	Amount
TOTAL BCC BILLED	19,872,167.00	80.4976%	45267	1,566,357.22
DELRAY BEACH DOWNTOWN DEV. AUTH.	7,085.00	0.0287%	45259	558.46
WPB DOWNTOWN DEV. AUTHORITY	13,973.00	0.0566%	45269	1,101.35
SOUTH FL. WATER MGMT. DISTRICT	395,653.00	1.6027%	45268	31,186.03
FL. INLET NAVIGATION DISTRICT	40,832.00	0.1654%	45261	3,218.42
CHILDREN'S SERVICE COUNCIL	841,074.00	3.4070%	45258	66,294.88
HEALTH CARE DISTRICT	996,526.00	4.0367%	45265	78,547.86
JUPITER INLET DISTRICT	16,565.00	0.0671%	45264	1,305.66
LIBRARY DISTRICT	399,233.00	1.6172%	45266	31,468.18
FIRE/RESCUE MSTU	1,782,327.00	7.2198%	45260	140,486.00
JUPITER FIRE/RESCUE	149,157.00	0.6042%	45263	11,756.79
GREATER BOCA RATON BEACH DISTRICT	172,066.00	0.6970%	45262	13,562.53
TOTAL	24,686,658.00	100.0000%		1,945,843.38

FY 19 Budget	24,686,658.00
Add: Other Revenues	112,509.75
Less: FY 19 Expenses	<u>22,853,324.37</u>
Excess Fees	1,945,843.38

Mapping Revenues	43,709.58
Less: Expenses purchased with mapping funds	<u>43,709.58</u>
Amount to be returned to the BCC	
Excess Fees to be Distributed to all agencies	<u>1,945,843.38</u>