

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: December 19, 2023 ( X ) Consent ( ) Regular ( ) Workshop ( ) Public Hearing

Department Submitted By: Clerk & Comptroller, Palm Beach County

Department Submitted For: Clerk & Comptroller, Tax Collector, & Property Appraiser

I. EXECUTIVE BRIEF

Motion and Title:

Staff recommends motion to receive and file: Annual financial reports, excess fees, and unexpended budget for Fiscal Year 2022-2023 for the Clerk & Comptroller, Tax Collector, and Property Appraiser.

Summary:

The financial reports of these Constitutional Officers were submitted to the Office of the Clerk & Comptroller on or before October 31, 2023, in accordance with Section 218.36, Florida Statutes. 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 2024.

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.

Attachments:

- 1) Summary of Excess Fees for Fiscal Year 2022-2023.
2) Fiscal Year 2022-2023 Reports of Clerk & Comptroller, Tax Collector, and Property Appraiser with supporting documents showing monies remitted to Board of County Commissioners.

Recommended by: Liana Figueroa, Manager - Finance Services 11/9/23 Date

Approved by: K Baker Assistant County Administrator 11/27/23 Date

**II. FISCAL IMPACT ANALYSIS**

**A. Five-Year Summary of Fiscal Impact:**

| <u>Fiscal Years</u>                              | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u>        | <u>2028</u> |
|--|-------------|-------------|-------------|--------------------|-------------|
| Capital Expenditures                             | _____       | _____       | _____       | _____              | _____       |
| Operating Costs                                  | _____       | _____       | _____       | _____              | _____       |
| External Revenues                                | _____       | _____       | _____       | _____              | _____       |
| Program Income (County)                          | _____       | _____       | _____       | _____              | _____       |
| In-Kind Match (County)                           | _____       | _____       | _____       | _____              | _____       |
| <b>NET FISCAL IMPACT</b>                         | _____       | _____       | _____       | _____              | _____       |
| Number of 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 Development and Control Comments:**

*Lisa Martin* 11/14/2023  
OFMB GA 11/13  
MF 11/13

*Dr. J. Stroh* 11/22/23  
Contract Dev. and Control

**B. Legal Sufficiency:**

*n/a*  
Assistant County Attorney

**C. Other Department Review:**

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Department Director