

II. FISCAL IMPACT ANALYSIS

A. Five-Year Summary of Fiscal Impact:

<u>Fiscal Years</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
Number of additional FTE positions (Cumulative)	_____	_____	_____	_____	_____
Is item included in Current Budget?			Yes _____	No <u>x</u> _____	
Does this item include the use of Federal Funds?			Yes _____	No <u>x</u> _____	
Does this item include the use of State Funds?			Yes _____	No <u>x</u> _____	
Budget Account No.: Fund _____ Agency _____ Org. _____ 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 M. [Signature] 11/4/2025
OFMB DA 11/4

[Signature] 11/6/25
Contract Dev. and Control 26/11.5.25
11-5-25 TW

B. Legal Sufficiency:

n/a
Assistant County Attorney

C. Other Department Review:

Department Director

Excess Fees
Fiscal Year Ended September 30, 2025

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	\$0.00	\$11,122.91	\$11,122.91
Property Appraiser	1,277,045.00	2,044,058.00	767,013.00
Tax Collector	58,688,307.00	63,933,793.00	5,245,486.00
Totals	<u>\$59,965,352.00</u>	<u>\$65,988,973.91</u>	<u>\$6,023,621.91</u>

This report is prepared by the Accounting and Financial Reporting Division of the Clerk of the Circuit Court & Comptroller, Palm Beach County to be submitted for the Receive and File Agenda item to the Board of County Commissioners.

TRANSACTION ID: R E 2 0 0 R S T D 1 0 0 1 2 5 0 0 0 0 0 0 2 9
D P T I D #

DEPARTMENT: REVENUE

FUND(S): 0001

DEPARTMENT: 200

UNIT/SUNIT: 2000

OBJECT/SOBJ: -

RSRC/SREV: 8602

PROGRAM: -

BSA/SBSA: -

OFF-BILL (OBSA): 1311

CUSTOMER NUMBER: FNYECLER01

FISCAL PERIOD: 13 / 2025

TOTAL INVOICE AMT: \$ 11,122.91

**PALM BEACH COUNTY, FLORIDA
RECEIVABLE DOCUMENTATION FORM**



MIKE CARUSO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

APPROVALS

INITIATED BY: Jeka Salas DATE: 10/01/2025

VALIDATED BY: Jeka Salas DATE: 10/31/2025

SUBMITTED BY: Jeka Salas DATE: 10/31/2025

COMMENTS: This RE document records the Revenue Standard Accrual #29 (RSTD) of \$11,122.91 for the payment of the Clerk
& Comptroller's Excess Fees for Fiscal Year 2025. The Clerk & Comptroller's Excess Fees will be recorded in Fund 0001, General Fund;
Dept. 200, Clerk of Courts; Unit 2000, Clerk of Circuit Court Revenue; Rsrc 8602, Excess Fees - Clerk of Court in Fiscal Year 2025.

CR NUMBER: CR 800 FWT1031250000000229



Previous Day Composite Report

Consolidated Account
As of 10/31/2025

Company: PALM BEACH CNTY BOARD CNTY COMMISSIONERS
User: Andrea Hoffman

11/03/2025 08:36 AM ET

Commercial Electronic Office® Treasury Information Reporting

	Cust Ref: 00003184998 Unique ID: 00000091003637247080 MERCHANT BNKCD DEPOSIT 251030 324133184998 PBC WATER IVR CC	Bank Ref: IA000010172541	
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00004631995 Unique ID: 00000091003637247136 MERCHANT BNKCD DEPOSIT 251030 425024631995 JOHN PRINCE CAMPGROUND	Credit Amount: Bank Ref: IA000010176429	15,443.45
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00004636994 Unique ID: 00000091003637247156 MERCHANT BNKCD DEPOSIT 251030 425024636994 OSPREY POINT GOLF COUR	Credit Amount: Bank Ref: IA000010176432	15,352.94
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 000000000000 Unique ID: 00000091003735022147 TOWN OF JUPITER EFT103025 251030 5840 0000PALM BEACH COUNT	Credit Amount: Bank Ref: IA000018790291	14,449.40
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 000000000000 Unique ID: 00000091003730809507 CLERK OF COURT & DIRECT PAY 251030 0000000058 BOARD OF COUNTY COMMIS	Credit Amount: Bank Ref: IA000011751700	11,122.91
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00004635996 Unique ID: 00000091003637194252 MERCHANT BNKCD DEPOSIT 251030 425024635996 OKEEHHEELLEE GOLF COURSE	Credit Amount: Bank Ref: IA000010176431	8,950.64
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00004643990 Unique ID: 00000091003637185386 MERCHANT BNKCD DEPOSIT 251030 425024643990 SOUTHWINDS GOLF COURSE	Credit Amount: Bank Ref: IA000010176436	8,037.56
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00004637992 Unique ID: 00000091003637194616 MERCHANT BNKCD DEPOSIT 251030 425024637992 PARK RIDGE GOLF COURSE	Credit Amount: Bank Ref: IA000010176433	5,985.68
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 000000000000 Unique ID: 00000091003932826230 G2 SECURE STAFF CREDITS PBI SECURITY DEPOSIT INCREASE - RM 3118 & 3119-ATO CO	Credit Amount: Bank Ref: IA000092926887	5,819.09
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000485990 Unique ID: 00000091003637247160 MERCHANT BNKCD DEPOSIT 251030 425160485990 PBC WATER UTILITIES-GT	Credit Amount: Bank Ref: IA000010176486	5,697.87
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00009689992 Unique ID: 00000091003637193811 MERCHANT BNKCD DEPOSIT 251030 226159689992 FIRE RESCUE TRANSPORTS	Credit Amount: Bank Ref: IA000010171341	5,613.46
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 000000000000 Unique ID: 00000091003631010175 STATE OF FLORIDA RETIREMENT 251031 138036461523068 PALM BEACH COUNTY BOCC	Credit Amount: Bank Ref: IA000026044723	5,154.25
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 000000000000 Unique ID: 00000091003733507806 PalmBeachSchools DIRECT PAY 251031 SDPBC0000001916 BOARD OF COUNTY COMMIS	Credit Amount: Bank Ref: IA000017352665	4,321.58
10/31/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00008849994 Unique ID: 00000091003637193302 MERCHANT BNKCD DEPOSIT 251030 328078849994 PALM TRAN-EZ WALLET	Credit Amount: Bank Ref: IA000010173766	4,206.33

Salas, Jeka S

From: Hoffman, Andrea D
Sent: Friday, October 31, 2025 10:43 AM
To: Salas, Jeka S
Cc: Ayala, Andrea C; Bergen, Justin E; Hoffman, Andrea D; Van Voorhees, Chip E
Subject: 10/31/2025 \$11,122.91 CLERK OF COURT &
Attachments: CLERK00000000581.pdf

Payment Amount: 11,122.91

Originator

Entry Class: PPD
Originator Company Name: CLERK OF COURT &
Originator Company ID: 59-6000786
Discretionary Data: 00011554

Receiver

Transaction Type: Credit
Entry Description: DIRECT PAY
Receiver Name: BOARD OF COUNTY COMMIS
Receiver ID: 0000000058

Payment Detail

Addenda Items: 0
Trace: 091000011751700
Settlement Date: 10/31/2025
Effective Date: 10/31/2025

Addenda Detail

Remittance (BPR)

Transaction Type: PAYMT ACCOMP. REMIT
Payment Amount: 11,122.91
Credit/Debit: C
Method: ACH
Format: PPD
Originator ID Type: ABA T/R
Originator ID: 091000019
Originator Company ID: 59-6000786
Receiver ID Type: ABA T/R
Receiver ID: 107005432
Receiver Account Type: DEMAND DEPOSIT
Receiver Account Number: 2155001070034
Effective Date: 20251031

Trace Number (TRN)

Type: CURRENT TRAN TRACE #
Trace: 091000011751700

Date/Time Reference (DTM)

Date Description: **SETTLE DATE/ORIGINAT**
Date: **20251031**
Date Description: **EFFECTIVE**
Date: **20251031**

Name (N1)

Entity ID Type: **PAYEE**
Name: **BOARD OF COUNTY COMMIS**
ID Type: **ID CODE**
ID: **0000000058**
Entity ID Type: **PAYER**
Name: **CLERK OF COURT &**

Andrea D Hoffman

Cash Management Specialist | Revenue & Cash Management
AHoffman@mypalmbeachclerk.com



Clerk of the Circuit Court & Comptroller, Palm Beach County

West Palm Beach, FL 33401
561 355-6869 Direct

www.mypalmbeachclerk.com | Give us feedback at www.mypalmbeachclerk.com/survey

Please be advised that Florida has a broad public records law, and all correspondence to me may be subject to disclosure. Under Florida public records laws email addresses are public records. If you do not want your email address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Clerk of the Circuit Court and Comptroller - Palm Beach County
Schedule of Revenues and Expenditures
For the Fiscal Year ending September 30, 2025

	BCC-Clerk
Revenues	
Recording	\$ 5,363,757.42
Other General Government	\$ 3,653,812.69
Intergovernmental Revenues	\$ 845,586.76
Interest	\$ -
Transfers-in from BCC	\$ 20,556,425.00
Total Revenues	<u>\$ 30,419,581.87</u>

Expenditures:

Personal Services	\$ 24,876,061.62
Operating	\$ 5,531,029.86
Capital Outlay	\$ 1,367.49
Transfers Out	\$ -
Total Expenditures	<u>30,408,458.96</u>

Excess Fees	<u>\$ 11,122.91</u>
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Excess Fees due	\$ 11,122.91
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STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2024 - 2025

Name of governmental unit

CLERK OF THE CIRCUIT COURT & COMPTROLLER, PALM

BEACH COUNTY

Address

301 N. OLIVE AVE. GOV'T. CENTER - 9TH FLOOR

City and zip code

WEST PALM BEACH 33401

MICHAEL CARUSO. CLERK OF THE CIRCUIT COURT &

COMPTROLLER

Telephone Number (561) 355-4995

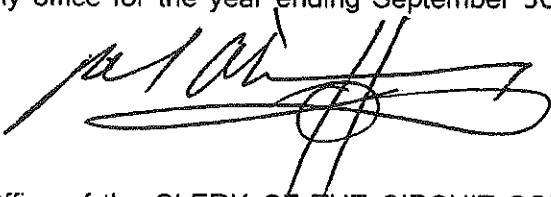
Person who may be contacted regarding this report.

Name SHANNON RAMSEY-CHESSMAN, CDC

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, 2025.



(Signature)

Office of the CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

STATE OF FLORIDA

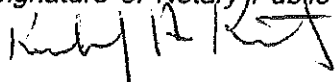
COUNTY OF PALM BEACH

Sworn to and subscribed before me this 30th day

of OCTOBER, 2025,

by Michael A. Caruso.

Signature of Notary Public - State of Florida



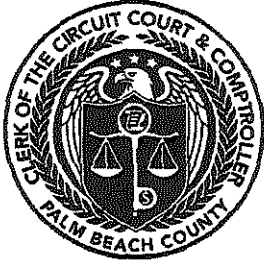
(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known ☒ or Produced Identification

Type of Identification Produced



KIMBERLY A. KUTNEY
Commission # NH 277806
Expires August 14, 2026



MIKE CARUSO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

Governmental Center
301 N. Olive Ave, 9th Floor
West Palm Beach, FL 33401
P: (561) 355-2996

October 31, 2025

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

Dear Mayor Marino,

Pursuant to Florida Statute 218.36, please find attached the Clerk of the Circuit Court & Comptroller's Fiscal Year 2025 Constitutional Officer's Financial Report. This year, my office is remitting \$11,122.91 in unspent revenue to Palm Beach County.

As Palm Beach County's independent Clerk of the Circuit Court & Comptroller, my office is dedicated to ensuring transparency, working efficiently and providing outstanding service to everyone in Palm Beach County. We are Here to Help.

While this year's excess was lower than previous years, due to the decline in revenue from home mortgages and deeds, our office's commitment to fiscal responsibility is evidenced by our nearly 20-year history of conservative spending. Since 2007, our actual expenses only increased 11%, which was only achieved through use of technology and strategic planning.

In addition to our fiscal stewardship, the office also worked to both generate revenue and reduce expenses for the county.

Our financial highlights for FY 2025 include:

- Earning approximately \$222.6 million in investment income through our in-house team's management of the County's investment portfolio.
- Offsetting an estimated \$4.5 million in total banking and related fees, through proactive management of the County's banking relationship

Main Courthouse 205 N. Dixie Hwy West Palm Beach, FL	North County Courthouse 3186 PGA Blvd Palm Beach Gardens, FL	Royal Palm Beach Branch 200 Civic Center Way, Suite 400 Royal Palm Beach, FL	West County Courthouse 2900 State Road 15, Room S-100 Belle Glade, FL	South County Courthouse 200 W. Atlantic Ave Delray Beach, FL
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with Wells Fargo.

- Generating \$576,034.11 in cash rebates for the County, by effectively leveraging technology to streamline vendor payments and reduce the need for processing paper checks.
- Continued use of Artificial Intelligence (A.I.) and Robotic Process Automation (RPA) to minimize human intervention and issue payments faster to County vendors and constituents. The office's use of A.I. saved 1,560 hours of staff time in Fiscal Year 2025.

On behalf of the nearly 650 employees at the Clerk of the Circuit Court & Comptroller, we appreciate our continued productive and positive partnership with Palm Beach County. We look forward to building upon that success in Fiscal Year 2026.

Regards,

A handwritten signature in black ink, appearing to read 'Mike Caruso', with a stylized flourish at the end.

Mike Caruso
Clerk of the Circuit Court & Comptroller, Palm Beach County

cc: Board of County Commissioners
Joseph Abruzzo, County Administrator
Sherry Brown, Director, OFMB
Shannon R. Chessman, Chief of Staff and Chief Deputy Clerk, Clerk of the Circuit Court & Comptroller

Enclosures



Clerk of the Circuit Court & Comptroller
of Palm Beach County
Payment Advice

30 October 2025 8:12:55 AM
Page 1 of 1

To:
Supplier Name: BOARD OF COUNTY COMMISSIONERS
Supplier Address: PALM BEACH COUNTY
FINANCE DEPARTMENT
WEST PALM BEACH FL, 33402
USA

Reference Information
Pay Cycle: 03VHR
Pay Cycle Seq Number: 3963

Payment Information

Payment Reference: 00011554
Payment Date: 10/30/2025
Payment Method: Electronic Funds Transfer
Bank ID Bank Name
121000248 Wells Fargo
Bank To Information:
Bank To Account: *****034

Branch ID Branch Name

Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amt
FY 25 EXCESS FEES	10/29/2025	26000405	11,122.91	0.00	0.00	11,122.91
Total:			11,122.91	0.00	0.00	11,122.91 USD

EFT Remittance Advice

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

Date	Payment Amount	Reference
Oct/30/2025	\$11,122.91	00011554

[illegible]

Fiscal Year: 2025
Fund: 0001
General Fund

**Palm Beach County, Florida
Revenue Detail Transaction Report
as of 10/30/2025**

Department: 200
Clerk Of Courts

Unit: 2000
Clerk Of Circuit Court Revenue

Revenue Source: 8602
Excess Fees-Clerk Of Court 1903

Program:

Program Pd:

Sub Unit:

Sub Rev:

TASK

SUB TASK

Activity: 5819

Doc Date	FM	Document ID	PstCd	Per	Vendor	Name	Bank	Accounting Line Description	Reference Doc ID	Amount
TASK										
SUB TASK										
TASK ORD										
Program Pd										
10/31/24	1	CR 800 FWT10312400000000214 1	R002		FNYECLER01	CLERK & COMPTROLLE	01	CLERK OF THE CIRCUIT COURT & COMPTROLLER, PBC EXCESS FEES - FY 2024 ANNUAL PMT	RE 200 RSTD10012400000 00029	393,626.64
10/31/24	1	CR 800 FWT10312400000000214 1	R003		FNYECLER01	CLERK & COMPTROLLE	01	CLERK OF THE CIRCUIT COURT & COMPTROLLER, PBC EXCESS FEES - FY 2024 ANNUAL PMT	RE 200 RSTD10012400000 00029	-393,626.64
Task Order Total:										0.00
Sub Task Total:										0.00
Task Total:										0.00
Program Total:										0.00
Activity Total:										0.00
Revenue Source Total:										0.00
Unit Total:										0.00
Department Total:										0.00
Fund Total:										0.00
Fiscal Year Total:										0.00
Grand Total:										0.00

10/31/2025

RE-200-RSTD1001250000000029

Doc Last Submitted: 10/31/2025 11:13:51AM

<u>ACCT</u>	<u>FUND</u>	<u>DEPT</u>	<u>UNIT</u>	<u>RSRC</u>	<u>PROG</u>	<u>BSA</u>	<u>OBJ</u>	<u>TASK</u>	<u>T ORD</u>	<u>LN AMT</u>	<u>ACTG_LN_DSCR</u>
<u>LN</u>			<u>SUNIT</u>	<u>SRSRC</u>	<u>P PER</u>	<u>SBSA</u>	<u>SOBJ</u>	<u>STASK</u>	<u>OBSA</u>	<u>OSBSA</u>	<u>REASON CODE</u>
			<u>EXT</u>	<u>DSCR</u>							

Fiscal Year: 2025 Fiscal Mo: 13 Vendor Customer: FNYECLER01 Billing Profile: RACR

Doc Function: New Doc Phase: Draft Doc Status: Rejected Invoice Instruction #

<u>DOC VERS NO</u>				<u>1</u>	<u>DOC DSCR</u>	
1	0001	200	2000	8602	RSTD REVENUE ACCRUAL #29-CLERK'S EXCESS FEES	11,122.91 CLERK OF THE CIRCUIT COURT & COMPTROLLER, PBC EXCESS FEES - FY 2025 ANNUAL PMT
						1311

Ext Desc:

Acct Lines Total 11,122.91

TRANSACTION ID: R E 2 0 0 R S T D 1 0 0 1 2 5 0 0 0 0 0 0 3 1
D P T I D #

DEPARTMENT: REVENUE

**PALM BEACH COUNTY, FLORIDA
RECEIVABLE DOCUMENTATION FORM**

FUND(S): 0001;1180;1300;1301;4001;3511;1305;1306

DEPARTMENT: 760; 320; 440;720;365

UNIT/SUNIT: 2200; 2323; 3201;4209;4232;4235;6500; S045

OBJECT/SOBJ: 4969;4970

RSRC/SREV: -

PROGRAM: -

BSA/SBSA: -

OFF-BILL (OBSA): 1311

CUSTOMER NUMBER: FNYETAXC01

FISCAL PERIOD: 13 / 2025

TOTAL INVOICE AMT: \$ 63,933,792.71



MIKE CARUSO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

APPROVALS

INITIATED BY: Jeka Salas DATE: 10/01/2025

VALIDATED BY: Jeka Salas DATE: 10/31/2025

SUBMITTED BY: Jeka Salas DATE: 10/31/2025

COMMENTS: This RE document records the Revenue Standard Accrual #31 (RSTD) of \$63,933,792.71 for the payment of the PBC

Tax Collector's Excess Fees for Fiscal Year 2025. The PBC Tax Collector's Excess Fees will be recorded in Fiscal Year 2025

in the General Fund, Fd 0001; County Library, Fd 1180; Fire Rescue MSTU, Fd 1300; Jupiter Fire Res, Fd 1301; WUD, Fd 4001;
Rd Impr, Fd 3511; Boca Fire Rescue, Fd 1305; Riviera Beach Fire Rescue, Fd 1306.

CR NUMBER: CR 800 FWT10312500000000230

Salas, Jeka S

From: Hoffman, Andrea D
Sent: Friday, October 31, 2025 10:13 AM
To: Salas, Jeka S
Cc: Ayala, Andrea C; Bergen, Justin E; Hoffman, Andrea D; Van Voorhees, Chip E
Subject: 10/31/2025 \$63,933,792.71 PBC TAX COLLECTOR - BOCC - GENERAL FUND

Payment Amount: 63,933,792.71

Originator

Entry Class: CCD
Originator Company Name: PBC TAX COLLECTO
Originator Company ID: 4596000791

Receiver

Transaction Type: Credit
Entry Description: PBCTC
Receiver Name: BOCC - GENERAL FUND
Receiver ID: N

Payment Detail

Addenda Items: 0
Trace: 091000012559983
Settlement Date: 10/31/2025
Effective Date: 10/31/2025

Addenda Detail

Remittance (BPR)

Transaction Type: PAYMT ACCOMP. REMIT
Payment Amount: 63,933,792.71
Credit/Debit: C
Method: ACH
Format: CCD
Originator ID Type: ABA T/R
Originator ID: 091000019
Originator Company ID: 4596000791
Receiver ID Type: ABA T/R
Receiver ID: 107005432
Receiver Account Type: DEMAND DEPOSIT
Receiver Account Number: 2155001070034
Effective Date: 20251031

Trace Number (TRN)

Type: CURRENT TRAN TRACE #
Trace: 091000012559983

Date/Time Reference (DTM)

Date Description: SETTLE DATE/ORIGINAT



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, 2025

Dear Taxing Authority:

The Palm Beach County Tax Collector's Office annual financial report for fiscal year ended September 30, 2025, has been submitted to the Board of County Commissioners. I am returning the fees collected, in excess of my operating budget, to the various taxing districts, in proportion to the fees paid. An ACH for your portion of the "excess fees" will be deposited on October 31, 2025.

These excess fees combined with the investment earnings distributed to you during the 2024-2025 fiscal year, represent an added revenue source for your taxing district.

Very truly yours,

Anne M. Gannon
Constitutional Tax Collector
Serving Palm Beach County

Belle Glade
2976 State Road 15
Parkway South
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

South County
501 South Congress Avenue
Delray Beach 33445

Westlake
16440 Town Center
Westlake 33470

**PALM BEACH COUNTY TAX COLLECTOR
UNSPENT REVENUES CALCULATION
September 30, 2025**

Check Mailed 10/31/25

2025			2025	Unspent Revenues	% of Total
Vendor Code	Account	Taxing Authority	Commissions	Allocation	Commissions
930167	348646	Seminole Water Control District	64,232.20	41,411.41	0.0554%
930171	348647	Shawano Drainage District	5,494.39	3,542.31	0.0047%
930212	348648	South Florida Conservancy District	7,139.86	4,603.17	0.0062%
930172	348649	South Indian River Water Control District	54,090.68	34,873.03	0.0467%
930213	348650	South Shore Water Control	1,536.97	990.91	0.0013%
994180	348653	Loxahatchee River Environmental District	8,978.78	5,788.75	0.0077%
994210	348654	Belle Glade Stormwater	8,131.13	5,242.25	0.0070%
994220	348655	Juno Refuse Collection	1,298.33	837.05	0.0011%
930239	348656	Winston Trails Community Development District	2,852.20	1,838.85	0.0025%
930237	348658	Journeys End Community Development District	2,166.94	1,397.06	0.0019%
930235	348659	Briger Community Development District	2,683.06	1,729.81	0.0023%
994290	348662	Boynton Fire Rescue Assessment	83,659.67	53,936.57	0.0722%
994310	348665	Solid Waste - Palm Beach	8,445.38	5,444.86	0.0073%
930231	348667	Hypoluxo/Haverhill Community Development District	1,743.16	1,123.84	0.0015%
930232	348668	Beeline Comm Development District	6,176.70	3,982.21	0.0053%
930234	348669	Hamal Community Development District	13,466.40	8,681.98	0.0116%
930227	348670	Old Palm Community Development District	15,819.19	10,198.86	0.0137%
930228	348671	Wyndam Park Community Development District	2,427.19	1,564.84	0.0021%
930229	348672	Cypress Lakes Community Development District	1,888.98	1,217.85	0.0016%
930230	348673	Palm Beach Plantation Community Development District	6,127.82	3,950.69	0.0053%
930223	348674	Captain's Key Dependent District	945.46	609.55	0.0008%
930226	348676	Thousand Oaks Community Development District	6,828.34	4,402.33	0.0059%
930225	348678	Terracina Community Development District	4,556.86	2,937.87	0.0039%
930224	348679	High Ridge/Quantum Community Development District	1,694.47	1,092.45	0.0015%
930219	348681	Marsh Harbour Community Development District	9,113.35	5,875.51	0.0079%
930220	348682	Renaissance Commons Community Development District	7,167.95	4,621.28	0.0062%
930221	348683	Sonoma Bay Community Development District	2,847.20	1,835.63	0.0025%
930222	348684	Monterey/Congress Community Development District	2,806.70	1,809.52	0.0024%
994350	348685	Boca Raton Fire Operations	134,327.80	86,603.03	0.1159%
930217	348687	Mediterranea Community Development District	7,904.48	5,096.13	0.0068%
930214	348688	Boynton Village Community Development District	5,357.64	3,454.15	0.0046%
930215	348689	Vista Community Development District	4,035.92	2,602.01	0.0035%
994380	348690	West Palm Beach Fire Protection	80,552.57	51,933.38	0.0695%
994390	348691	Loxahatchee Groves Solid Waste	6,233.84	4,018.85	0.0054%
994410	348692	Palm Springs Solid Waste	15,969.02	10,295.45	0.0138%
994420	348693	Town of Lake Park Stormwater	23,807.52	15,349.05	0.0205%
994430	348694	Lake Worth Waste & Stormwater	27,717.28	17,869.72	0.0239%
994440	348695	Worth Avenue Commercial District	11,529.25	7,433.07	0.0099%
994450	348696	Lake Worth Solid Waste	31,594.93	20,369.70	0.0273%
994480	348697	Haverhill Solid Waste	2,096.55	1,351.68	0.0018%
994062	348698	Lake Worth Nuisance/Lot	65.81	42.43	0.0001%
930216	348699	Osprey Oaks Community Development District	2,113.95	1,362.89	0.0018%
994465	348702	Jupiter Sierra Public Water	283.75	182.94	0.0002%
994472	348704	FL Green Finance Authority (Formerly Lantana Energy)	198,740.31	128,130.69	0.1715%
994460	348706	Jupiter Inlet Underground Utilities	2,180.89	1,408.05	0.0019%
994500	348708	West Palm Beach Nuisance	449.27	289.65	0.0004%
994341	348709	Solid Waste - Lantana	14,979.46	9,657.47	0.0129%
994505	348713	Peruvian Streetscape Imp.	287.74	185.51	0.0002%
994501	348715	Mangonia Park Sewer System	168.74	108.79	0.0001%
994503	348718	Lake Clarke Shores Sewage	654.73	422.11	0.0006%
930242	348719	Northern Riverwalk CD	16,842.93	10,858.88	0.0145%

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, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 104,740,020	\$ 114,796,429	\$ 10,056,409
Less - excess fees paid out	(58,565,281)	(74,709,480)	(16,144,199)
Investment income	-	1,083,576	1,083,576
Total revenues	<u>46,174,739</u>	<u>41,170,525</u>	<u>(5,004,214)</u>
Expenditures:			
Personal services	33,346,437	32,777,375	569,062
Operating expenses	8,984,856	7,352,778	1,632,078
Capital outlay	<u>3,843,446</u>	<u>1,040,372</u>	<u>2,803,074</u>
Total expenditures	<u>46,174,739</u>	<u>41,170,525</u>	<u>5,004,214</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, 2024	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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, 2025

The Honorable Mike Caruso
Clerk & Comptroller
301 North Olive Avenue, 9th Floor
West Palm Beach, FL 33401

Re: 2025 Annual Report

Dear Mike:

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, 2025. I am returning the fees collected, in excess of my operating budget, to the various taxing authorities in proportion to the fees paid. An ACH in the amount of \$63,933,792.71 for the Board of County Commissioners' portion of the "excess fees" will be deposited on October 31, 2025.

These excess fees combined with investment earnings distributed to the Board of County Commissioners during the 2024-2025 fiscal year, represent an added revenue source for the County.

Very truly yours,

Anne M. Gannon
Constitutional Tax Collector
Serving Palm Beach County

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

South County
501 South Congress Avenue
Delray Beach 33445

Westlake
16440 Town Center Parkway South
Westlake 33470

FRPOLGL-2
10/30/2025
Page 1 of 2

Fiscal Year: 2025
Fund: 0001
General Fund

Activity: 5113

Sub Unit:

Palm Beach County, Florida
Expenditure Detail Transaction Report

```
{R_DEPT.DEPT_CD} like {?Dept} and
{JRNL_ACTG.OBJ_CD} = {?Object Code} and
{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and
{R_PSCD.PSCD_CLOS_CL_CD} in ['10', '11'] and
```

Department: 760
General Government Operations

Unit: 2200
Tax Collector

Object: 4970
Refund-Taxcollector
Commission

Sub Obj:

Program:

Doc Date	FM	Document ID	PsCd	Prog Per	PC CC	Vendor	Accounting Line Description	Amount
							<u>LGL NM</u>	
10/31/2024	1	CR 800 FWT10312400000000221 1	D011		11	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2024-GENERAL FUND 51,559,548.36
10/31/2024	1	CR 800 FWT10312400000000221 1	D014		10	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2024-GENERAL FUND -51,559,548.36
10/31/2024	1	CR 200 25FNR0000000000000153 1	D011		11	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2024-PBC NUISANCE/LOT/REINSPECT 19.37
10/31/2024	1	CR 200 25FNR0000000000000153 1	D014		10	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2024-PBC NUISANCE/LOT/REINSPECT -19.37
								0.00
							Activity Total:	0.00
							Object Total:	0.00
							Unit Total:	0.00
							Department Total:	0.00
							Fund Total:	0.00

Palm Beach County, Florida
Expenditure Detail Transaction Report

{R_DEPT.DEPT_CD} like {?Dept} and
{JRNL_ACTG.OBJ_CD} = {?Object Code} and
{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and
{R_PSCD.PSCD_CLOS_CL_CD} in ["10", "11"] and

Fiscal Year: 2025
Fund: 1300
Fire/Rescue MSTU

Department: 440
Fire Rescue

Unit: 4209
Fire Rescue Overhead

Object: 4970
Refund-Taxcollector
Commission

Activity: 5222 Sub Unit:

Sub Obj:			Program:		Accounting Line Description	Amount
Doc Date	FM	Document ID	PsCd	Prog Per		
				PC CC	Vendor	
					LGL NM	
10/31/2024	1	CR 800 FWT10312400000000223 1	D011	11	FNJETAXC01 Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2024-FIRE RESCUE MSTU 4,788,221.23
10/31/2024	1	CR 800 FWT10312400000000223 1	D014	10	FNJETAXC01 Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2024-FIRE RESCUE MSTU -4,788,221.23
						0.00
Activity Total:						0.00
Object Total:						0.00
Unit Total:						0.00
Department Total:						0.00
Fund Total:						0.00

Activity: 5336		Sub Unit:		Sub Obj:		Program:			
Doc Date	FM	Document ID	PsCd	Prog Per	PC CC	Vendor	Accounting Line Description	Amount	
LGL NM									
06/11/2025	9	CR 200 FSA0611250000000011 1	D014		10		WUD TAX COLL COMMISSION	35.51	
05/07/2025	8	CR 200 FSA0507250000000010 1	D014		10		WUD TAX COLL COMMISSION	109.82	
04/09/2025	7	CR 200 FSA0409250000000009 1	D014		10		WUD TAX COLL COMMISSION	1,053.99	
03/12/2025	6	CR 200 FSA0312250000000008 1	D014		10		WUD TAX COLL COMMISSION	210.41	
02/12/2025	5	CR 200 FSA0212250000000007 1	D014		10		WUD TAX COLL COMMISSION	217.77	
01/08/2025	4	CR 200 FSA0108250000000006 1	D014		10		WUD TAX COLL COMMISSION	346.06	
12/18/2024	3	CR 200 FSA1218240000000005 1	D014		10		WUD TAX COLL COMMISSION	134.51	
12/19/2024	3	CR 200 25FNR00000000000377 1	D014		10		12/19/24 ANNE M GANNON - PBC TAX COLLECTOR, VC# PALM0246, LINE# 7, GAX 200 SPJB100124*5, 10/01/24	-631.59	
12/19/2024	3	CR 200 25FNR00000000000377 1	D014		10		12/19/24 ANNE M GANNON - PBC TAX COLLECTOR, VC# PALM0246, LINE# 7, GAX 200 SPJB110124*360, 11/01/24	-631.59	
12/11/2024	3	CR 200 FSA1211240000000004 1	D014		10		WUD TAX COLL COMMISSION	3,139.66	
12/04/2024	3	CR 200 FSA1204240000000003 1	D014		10		WUD TAX COLL COMMISSION	1,053.88	
11/20/2024	2	CR 200 FSA1120240000000002 1	D014		10		WUD TAX COLL COMMISSION	841.27	
11/08/2024	2	CR 200 FSA1108240000000001 1	D014		10		WUD TAX COLL COMMISSION	277.22	
11/01/2024	2	AD 200 2108 AD11012400000003888 1	D011		11	PALM0246	PALM BEACH COUNTY TAX COLLECTOR	November 2024 Commission Advance; FY 25; PBC Utility Assessment	-631.59
11/01/2024	2	AD 200 2108 AD11012400000003888 1	D014		10	PALM0246	PALM BEACH COUNTY TAX COLLECTOR	November 2024 Commission Advance; FY 25; PBC Utility Assessment	631.59
11/01/2024	2	GAX 200 SPJB1101240000000360 1	D011		11	PALM0246	PALM BEACH COUNTY TAX COLLECTOR	November 2024 Commission Advance; FY 25; PBC Utility Assessment	631.59
11/01/2024	2	GAX 200 SPJB1101240000000359 2	D011		11	PALM0246	PALM BEACH COUNTY TAX COLLECTOR	November 2024 Commission Advance; FY 25; PBC Utility Assessment	-631.59
11/01/2024	2	GAX 200 SPJB1101240000000359 1	D011		11	PALM0246	PALM BEACH COUNTY TAX COLLECTOR	November 2024 Commission Advance; FY 25; PBC Utility Assessment	631.59
10/31/2024	1	CR 800 FWT1031240000000224 1	D011		11	FNYESATXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2024-PBC WUD SPECIAL ASSESSMENTS	4,721.19
10/31/2024	1	CR 800 FWT1031240000000224 1	D014		10	FNYESATXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2024-PBC WUD SPECIAL ASSESSMENTS	-4,721.19
10/01/2024	1	AD 200 2108 AD10012400000001048 1	D014		10	PALM0246	PALM BEACH COUNTY TAX COLLECTOR	October 2024 Commission Advance; FY 25; PBC Utility Assessment	631.59
10/01/2024	1	AD 200 2108 AD10012400000001048 1	D011		11	PALM0246	PALM BEACH COUNTY TAX COLLECTOR	October 2024 Commission Advance; FY 25; PBC Utility Assessment	-631.59
10/01/2024	1	GAX 200 2108 SPJB1001240000000005 1	D011		11	PALM0246	PALM BEACH COUNTY TAX COLLECTOR	October 2024 Commission Advance; FY 25; PBC Utility Assessment	631.59
								7,420.10	
Activity Total:								7,420.10	
Object Total:								7,420.10	

FRPOLGL-2
10/30/2025
Page 1 of 2

Palm Beach County, Florida Expenditure Detail Transaction Report

{R_DEPT.DEPT_CD} like {?Dept} and
{JRNL_ACTG.OBJ_CD} = {?Object Code} and
{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and
{R_PSCD.PSCD_CLOS_CL_CD} in ["10", "11"] and

Fiscal Year: 2025
Fund: 1305
MSBU-Hydrant Rental Boca Raton

Department: 440
Fire Rescue

Unit: 4235
Battalion 5

Object: 4970
Refund-Taxcollector
Commission

Activity: 5222 Sub Unit:

Sub Obj:

Program:

Doc Date	FM	Document ID	PsCd	Prog Per	PC CC	Vendor	Accounting Line Description	Amount
10/31/2024	1	CR 800 FWT10312400000000223 1	D011		11	FNYESAXC01	LGL NM Tax Collector	1,491.87
10/31/2024	1	CR 800 FWT10312400000000223 1	D014		10	FNYESAXC01	Tax Collector PBC TAX COLLECTOR-EXCESS FEES FY 2024-BOCA RATON FIRE HYDRANT	-1,491.87
							Activity Total:	0.00
							Object Total:	0.00
							Unit Total:	0.00
							Department Total:	0.00
							Fund Total:	0.00

10/31/2025

RE-200-RSTD1001250000000031

Doc Last Submitted: 10/31/2025 11:41:52AM

ACCT	FUND	DEPT	UNIT	RSRC	PROG	BSA	OBJ	TASK	T ORD	LN AMT	ACTG_LN_DSCR
LN			SUNIT	SRSRC	P PER	SBSA	SOBJ	STASK	OBSA	OSBSA	REASON CODE
			EXT DSCR								

Fiscal Year: 2025 Fiscal Mo: 13 Vendor Customer: FNYETAXC01 Billing Profile: RACR

Doc Function: New Doc Phase: Draft Doc Status: Rejected Invoice Instruction #

DOC VERS NO			1	DOC DSCR		RSTD REVENUE ACCRUAL #31-TAX COLLECTORS EXCESS FEES					
1	0001	760	2200			4970				57,011,063.90	PBC TAX COLLECTOR-EXCESS FEES FY 2025-GENERAL FUND
											1311
Ext Desc:											
2	1180	320	3201			4970				1,143,015.85	PBC TAX COLLECTOR-EXCESS FEES FY 2025-COUNTY LIBRARY
											1311
Ext Desc:											
3	1300	440	4209			4970				5,421,422.11	PBC TAX COLLECTOR-EXCESS FEES FY 2025-FIRE RESCUE MSTU
											1311
Ext Desc:											
4	1301	440	6500			4970				349,582.41	PBC TAX COLLECTOR-EXCESS FEES FY 2025-JUPITER FIRE RESCUE
											1311
Ext Desc:											
5	4001	720	2323			4969				4,783.84	PBC TAX COLLECTOR-EXCESS FEES FY 2025-PBC WUD SPECIAL ASSESSMENTS
											1311
Ext Desc:											
6	3511	365	S045		S045	4970				2,132.06	PBC TAX COLLECTOR-EXCESS FEES FY 2025-PBC ROAD IMPROVEMENT ASSESSMENT
											1311
Ext Desc:											
7	1305	440	4235			4970				1,545.78	PBC TAX COLLECTOR-EXCESS FEES FY 2025-BOCA RATON FIRE HYDRANT
											1311
Ext Desc:											
8	1306	440	4232			4970				246.76	PBC TAX COLLECTOR-EXCESS FEES FY 2025-RIVIERA BEACH FIRE HYDRANT
											1311
Ext Desc:											



DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

Finance Department
Andrea Simon, Director of Finance
301 North Olive Avenue
West Palm Beach, FL 33401
Phone > 561.355.2863
Fax > 561.355.3963

October 27, 2025

Jessica Comis, Manager
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 24/25

Dear Ms. Comis:

As required by Florida Statute 218.36, a payment in the amount of \$168,813.23 was sent to your account. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2025.

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

Sincerely,

Andrea L. Simon, CPA
Finance Director

AS:ms

We Value What You Value > pbcpao.gov

Main Office
Governmental Center
Fifth Floor
301 North Olive Ave.
West Palm Beach, FL 33401
Phone > 561.355.3230
Fax > 561.355.3963

North County
Service Center
3188 PGA Blvd.
Suite 2301
Palm Beach Gardens, FL 33410
Phone > 561.624.6521
Fax > 561.624.6565

West County
Service Center
2976 State Rd 15
Belle Glade, FL 33430
Phone > 561.996.4890
Fax > 561.996.1661

Mid-Western
Service Center
200 Civic Center Way.
Suite 200
Royal Palm Beach, FL 33411
Phone > 561.784.1220
Fax > 561.784.1241

South County
Service Center
14925 Cumberland Dr.
Delray Beach, FL 33446
Phone > 561.276.1250
Fax > 561.276.1278

Date Description: SETTLE DATE/ORIGINAT
Date: 20251028
Date Description: EFFECTIVE
Date: 20251027

Name (N1)

Entity ID Type: PAYEE
Name: Fire\Rescue MSTU
ID Type: ID CODE
ID: 47
Entity ID Type: PAYER
Name: PBC PROPERTY APP

From: Margarita Sotolongo-Swope <MSotolon@pbc-pao.gov>
Sent: Monday, October 27, 2025 12:00 PM
To: Bergen, Justin E <JBergen@my-palm-beach-clerk.com>; 'Jeka Salas'; Ayala, Andrea C <ACAyala@my-palm-beach-clerk.com>; Hoffman, Andrea D <AHoffman@my-palm-beach-clerk.com>; Eberhart, Susan <SEberhart@my-palm-beach-clerk.com>
Subject: Excess Fees

This Message Is From an External Sender
This message came from outside your organization.

Good afternoon!

Payment for Excess Fees was uploaded to the bank today.

Any questions please let me know.

Thanks!

Margarita

Margarita Sotolongo-Swope
Senior Finance Specialist
Finance Department
Palm Beach County Property Appraiser's Office
301 N Olive Ave, West Palm Beach, FL 33401
Tel: 561 355-3238 Fax: 561 355-3963
Website: www.pbc-pao.gov

We Value What You Value



DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser



DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

Finance Department
Andrea Simon, Director of Finance
301 North Olive Avenue
West Palm Beach, FL 33401
Phone > 561.355.2863
Fax > 561.355.3963

October 27, 2025

Jessica Comis, Manager
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 24/25

Dear Ms. Comis:

As required by Florida Statute 218.36, a payment in the amount of \$35,526.56 was sent to your account. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2025.

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

Sincerely,

Andrea L. Simon, CPA
Finance Director

AS:ms

We Value What You Value > pbcpao.gov

Main Office
Governmental Center
Fifth Floor
301 North Olive Ave.
West Palm Beach, FL 33401
Phone > 561.355.3230
Fax > 561.355.3963

**North County
Service Center**
3188 PGA Blvd.
Suite 2301
Palm Beach Gardens, FL 33410
Phone > 561.624.6521
Fax > 561.624.6565

**West County
Service Center**
2976 State Rd 15.
Belle Glade, FL 33430
Phone > 561.996.4890
Fax > 561.996.1661

**Mid-Western
Service Center**
200 Civic Center Way.
Suite 200
Royal Palm Beach, FL 33411
Phone > 561.784.1220
Fax > 561.784.1241

**South County
Service Center**
14925 Cumberland Dr.
Delray Beach, FL 33446
Phone > 561.276.1250
Fax > 561.276.1278

Date Description: SETTLE DATE/ORIGINAT
Date: 20251028
Date Description: EFFECTIVE
Date: 20251027

Name (N1)

Entity ID Type: PAYEE
Name: Palm Beach County Libr
ID Type: ID CODE
ID: 103
Entity ID Type: PAYER
Name: PBC PROPERTY APP

From: Margarita Sotolongo-Swope <MSotolon@pbcpa.gov>
Sent: Monday, October 27, 2025 12:00 PM
To: Bergen, Justin E <JBergen@mypalmbeachclerk.com>; 'Jeka Salas'; Ayala, Andrea C <ACAyala@mypalmbeachclerk.com>; Hoffman, Andrea D <AHoffman@mypalmbeachclerk.com>; Eberhart, Susan <SEberhart@mypalmbeachclerk.com>
Subject: Excess Fees

This Message Is From an External Sender
This message came from outside your organization.

Good afternoon!

Payment for Excess Fees was uploaded to the bank today.

Any questions please let me know.

Thanks!

Margarita

Margarita Sotolongo-Swope
Senior Finance Specialist
Finance Department
Palm Beach County Property Appraiser's Office
301 N Olive Ave, West Palm Beach, FL 33401
Tel: 561 355-3238 Fax: 561 355-3963
Website: www.pbcpa.gov

We Value What You Value





DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

Finance Department
Andrea Simon, Director of Finance
301 North Olive Avenue
West Palm Beach, FL 33401
Phone > 561.355.2863
Fax > 561.355.3963

October 27, 2025

Jessica Comis, Manager
Palm Beach County Board of County Commissioners
301 N Olive Avenue 2nd Floor
West Palm Beach, FL 33401

Re: Excess Fees FY 24/25

Dear Ms. Comis:

As required by Florida Statute 218.36, a payment in the amount of \$1,827,954.75 was sent to your account. This represents the pro-rata share of excess fees paid by your agency for the fiscal year ending on September 30, 2025.

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

Sincerely,

Andrea L. Simon, CPA
Finance Director

AS:ms

We Value What You Value > pbcpa.gov

Main Office
Governmental Center
Fifth Floor
301 North Olive Ave.
West Palm Beach, FL 33401
Phone > 561.355.3230
Fax > 561.355.3963

**North County
Service Center**
3183 PGA Blvd.
Suite 2301
Palm Beach Gardens, FL 33410
Phone > 561.624.6521
Fax > 561.624.6565

**West County
Service Center**
2976 State Rd 15
Belle Glade, FL 33430
Phone > 561.996.4890
Fax > 561.996.1661

**Mid-Western
Service Center**
200 Civic Center Way.
Suite 200
Royal Palm Beach, FL 33411
Phone > 561.784.1220
Fax > 561.784.1241

**South County
Service Center**
14925 Cumberland Dr
Delray Beach, FL 33446
Phone > 561.276.1250
Fax > 561.276.1278

Salas, Jeka S

From: Hoffman, Andrea D
Sent: Tuesday, October 28, 2025 10:09 AM
To: Salas, Jeka S
Cc: Ayala, Andrea C; Bergen, Justin E; Hoffman, Andrea D; Van Voorhees, Chip E
Subject: 10/28/2025 \$1,827,954.75 PBC PROPERTY APP

10/27/2025	111--PBCBCC	Excess Fees FY 24/25	10/27/2025	Excess Fees FY 24/25
------------	-------------	----------------------	------------	----------------------

Payment Amount: 1,827,954.75

Originator

Entry Class: CCD
Originator Company Name: PBC
PROPERTY
APP
Originator Company ID: 1596000790

Receiver

Transaction Type: Credit
Entry Description: AP
Receiver Name: PBCBCC
Receiver ID: 111

Payment Detail

Addenda Items: 0
Trace: 267090592616437
Settlement Date: 10/28/2025
Effective Date: 10/28/2025

Addenda Detail

Remittance (BPR)

Transaction Type: PAYMT ACCOMP. REMIT
Payment Amount: 1,827,954.75
Credit/Debit: C
Method: ACH
Format: CCD
Originator ID Type: ABA T/R
Originator ID: 267090594
Originator Company ID: 1596000790
Receiver ID Type: ABA T/R
Receiver ID: 107005432
Receiver Account Type: DEMAND DEPOSIT
Receiver Account Number: 2155001070034
Effective Date: 20251028

Trace Number (TRN)

Type: CURRENT TRAN TRACE #
Trace: 267090592616437

Date/Time Reference (DTM)



Previous Day Composite Report

Consolidated Account

As of 10/28/2025

Company: PALM BEACH CNTY BOARD CNTY COMMISSIONERS

User: Andrea Hoffman

10/29/2025 08:12 AM ET

Commercial Electronic Office®

Treasury Information Reporting

Currency: USD
Bank: 121000248
Account: 2155001070034(FL)

WELLS FARGO BANK, N.A.
CONSOLIDATED

Balances

Closing Ledger Balance	249,217,313.97
Opening Available Balance	249,217,313.97

Credit Transactions

10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 0000009100636329039 STATE OF FLORIDA PAYMENTS 251028 138036480241542 .91\SE*18*000132078\GE*1*0\IEA*1*000000000\	Credit Amount: Bank Ref: IA000021555537	8,612,732.91
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006363280785 STATE OF FLORIDA PAYMENTS 251028 138036480241115 .29\SE*18*000134568\GE*1*0\IEA*1*000000000\	Credit Amount: Bank Ref: IA000021565614	7,864,409.29
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006363284821 STATE OF FLORIDA PAYMENTS 251028 138036480240530 .02\SE*18*000133148\GE*1*0\IEA*1*000000000\	Credit Amount: Bank Ref: IA000021560185	1,994,489.02
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006363155199 PBC PROPERTY APP AP 251027 111 PBCBCC	Credit Amount: Bank Ref: IA090592616437	1,827,954.75
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006363280782 STATE OF FLORIDA PAYMENTS 251028 138036480240176 .92\SE*18*000132729\GE*1*0\IEA*1*000000000\	Credit Amount: Bank Ref: IA000021558521	1,747,039.92
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006363285816 STATE OF FLORIDA PAYMENTS 251028 138036480240468 SE*18*000133086\GE*1*0\IEA*1*000000000\	Credit Amount: Bank Ref: IA000021559897	548,048.92
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 0000009100636329040 STATE OF FLORIDA PAYMENTS 251028 138036480240131 \SE*18*000132645\GE*1*0\IEA*1*000000000\	Credit Amount: Bank Ref: IA000021558169	478,360.19
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 ACH ORIGINATION - PBC WATER UTILI - FILE 3596000786 COID 1596000785	Credit Amount: Bank Ref: IA000010170885	316,824.52
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091003756362247 PBSO ACH01 228736 BOARD OF COUNTY COMMIS	Credit Amount: Bank Ref: IA000014319338	227,213.09
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006376681111 PBC PROPERTY APP AP 251027 47 Fire\Rescue MSTU	Credit Amount: Bank Ref: IA090592616441	168,813.23
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 ACH ORIGINATION - PBC WATER UTILI - FILE 3596000786 COID 1596000785	Credit Amount: Bank Ref: IA000010659571	130,800.69
10/28/2025	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091003852868669 ECS E-BOX SETTLE EBX SETTLE 102825 PALM BEACH - EL X	Credit Amount: Bank Ref: IA000015861541	127,579.12
10/28/2025	169 / MISCELLANEOUS ACH CREDIT	Credit Amount:	94,114.88

Salas, Jeka S

From: Hoffman, Andrea D
Sent: Tuesday, October 28, 2025 10:29 AM
To: Salas, Jeka S
Cc: Ayala, Andrea C; Bergen, Justin E; Hoffman, Andrea D; Van Voorhees, Chip E
Subject: 10/28/2025 \$11,763.15 PBC PROPERTY APP
Attachments: Excess Fees Schedule FY 24-25.pdf; Fire-Rescue MSTU.pdf; Jupiter Fire-Rescue.pdf; Library System.pdf; Palm Beach Couty Board of County Commissioners.pdf

Payment Amount: 11,763.15

Originator

Entry Class: CCD
Originator Company Name: PBC
PROPERTY APP
Originator Company ID: 1596000790

Receiver

Transaction Type: Credit
Entry Description: AP
Receiver Name: Jupiter
Fire\Rescue
Receiver ID: 84

Payment Detail

Addenda Items: 0
Trace: 267090592616443
Settlement Date: 10/28/2025
Effective Date: 10/28/2025

Addenda Detail

Remittance (BPR)

Transaction Type: PAYMT ACCOMP. REMIT
Payment Amount: 11,763.15
Credit/Debit: C
Method: ACH
Format: CCD
Originator ID Type: ABA T/R
Originator ID: 267090594
Originator Company ID: 1596000790
Receiver ID Type: ABA T/R
Receiver ID: 107005432
Receiver Account Type: DEMAND DEPOSIT
Receiver Account Number: 2155001070034
Effective Date: 20251028

Trace Number (TRN)

Type: CURRENT TRAN TRACE #
Trace: 267090592616443

Date/Time Reference (DTM)

Recipient of the Certificate of Excellence in Assessment Administration

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

EXCESS FEES
9/30/2025

	2025 COMMISSION PAID	% of the Total Fee Income	Remittance of Excess Fees Amount
TOTAL BCC BILLED	25,400,631.00	81.7231%	1,827,954.75
DELRAY BEACH DOWNTOWN DEV. AUTH.	10,257.00	0.0330%	738.13
WPB DOWNTOWN DEV. AUTHORITY	20,234.00	0.0651%	1,456.13
SOUTH FL. WATER MGMT. DISTRICT	384,849.00	1.2382%	27,695.64
FL. INLET NAVIGATION DISTRICT	48,176.00	0.1550%	3,466.99
CHILDREN'S SERVICE COUNCIL	820,827.00	2.6409%	59,070.76
HEALTH CARE DISTRICT	1,130,708.00	3.6379%	81,371.32
JUPITER INLET DISTRICT	14,546.00	0.0468%	1,046.81
LIBRARY DISTRICT	493,665.00	1.5883%	35,526.56
FIRE/RESCUE MSTU	2,345,771.00	7.5472%	168,813.23
JUPITER FIRE/RESCUE	163,457.00	0.5259%	11,763.15
GREATER BOCA RATON BEACH DISTRICT	248,216.00	0.7986%	17,862.82
TOTAL	31,081,337.00	100.0000%	2,236,766.29

FY 25 Budget	31,081,337.00
Add: Other Revenues	123,825.04
Less: FY 25 Expenses	28,969,182.00
Excess Fees	2,236,766.29

Mapping Revenues 18,797.00

Amount to be returned to the BCC	18,797.00
Excess Fees to be Distributed to all agencies	2,236,766.29


10.24.25

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10/28/2025
Page 1 of 2

Palm Beach County, Florida Expenditure Detail Transaction Report

```
{R_DEPT.DEPT_CD} like {?Dept} and
{JRNL_ACTG.OBJ_CD} = {?Object Code} and
{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and
{R_PSCD.PSCD_CLOS_CL_CD} in ["10", "11"] and
```

Fiscal Year: 2025
Fund: 1300
Fire/Rescue MSTU

Department: 440
Fire Rescue

Unit: 4209
Fire Rescue Overhead

Object: 4967
Refund-Prop App Commission

Activity: 5222

Sub Unit:

Sub Obj:

Program:

Doc Date	FM	Document ID	PsCd	Prog Per	PC CC	Vendor	Accounting Line Description	Amount	
10/31/2024	1	CR 800 FWT10312400000000217 1	D011		11	FNYEPROP	<u>LGL NM</u> Property Appraiser	PBC PROPERTY APPRAISER -EXCESS FEES FY 2024 - FIRE RESCUE MSTU	177,814.74
10/31/2024	1	CR 800 FWT10312400000000217 1	D014		10	FNYEPROP	Property Appraiser	PBC PROPERTY APPRAISER -EXCESS FEES FY 2024 - FIRE RESCUE MSTU	-177,814.74
								0.00	
Activity Total:								0.00	
Object Total:								0.00	
Unit Total:								0.00	
Department Total:								0.00	
Fund Total:								0.00	

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Fiscal Year: 2025
Fund: 1180
County Library

Activity: 5771

Sub Unit:

Palm Beach County, Florida Expenditure Detail Transaction Report

{R_DEPT.DEPT_CD} like {?Dept} and
{JRNL_ACTG.OBJ_CD} = {?Object Code} and
{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and
{R_PSCD.PSCD_CLOS_CL_CD} in ["10", "11"] and

Department: 320
County Library

Unit: 3201
Central Operations CO

Object: 4967
Refund-Prop App Commission

Sub Obj:

Program:

Doc Date	FM	Document	ID	PsCd	Prog Per	PC CC	Vendor	Accounting Line Description	Amount	
10/31/2024	1	CR 800 FWT10312400000000216	1	D011	11	FN	NYEPROP	<u>LGL NM</u> Property Appraiser	PBC PROPERTY APPRAISER -EXCESS FEES FY 2024 - COUNTY LIBRARY	38,632.37
10/31/2024	1	CR 800 FWT10312400000000216	1	D014	10	FN	NYEPROP	Property Appraiser	PBC PROPERTY APPRAISER -EXCESS FEES FY 2024 - COUNTY LIBRARY	-38,632.37
									0.00	
Activity Total:									0.00	
Object Total:									0.00	
Unit Total:									0.00	
Department Total:									0.00	
Fund Total:									0.00	

Salas, Jeka S

From: Hoffman, Andrea D
Sent: Tuesday, October 28, 2025 9:13 AM
To: Salas, Jeka S
Subject: FW: Excess Fees
Attachments: Excess Fees Schedule FY 24-25.pdf; Fire-Rescue MSTU.pdf; Jupiter Fire-Rescue.pdf; Library System.pdf; Palm Beach Couty Board of County Commissioners.pdf

FYI...

From: Margarita Sotolongo-Swope <MSotolon@pbc-pao.gov>
Sent: Monday, October 27, 2025 12:00 PM
To: Bergen, Justin E <JBergen@mypalmbeachclerk.com>; 'Jeka Salas'; Ayala, Andrea C <CAyala@mypalmbeachclerk.com>; Hoffman, Andrea D <AHoffman@mypalmbeachclerk.com>; Eberhart, Susan <SEberhart@mypalmbeachclerk.com>
Subject: Excess Fees

This Message Is From an External Sender

This message came from outside your organization.

Good afternoon!

Payment for Excess Fees was uploaded to the bank today.

Any questions please let me know.

Thanks!

Margarita

Margarita Sotolongo-Swope
Senior Finance Specialist
Finance Department
Palm Beach County Property Appraiser's Office
301 N Olive Ave, West Palm Beach, FL 33401
Tel: 561 355-3238 Fax: 561 355-3963
Website: www.pbc-pao.gov

We Value What You Value



DOROTHY JACKS
CFA, AAS
Palm Beach County Property Appraiser

10/28/2025

RE-200-RSTD1001250000000030

Doc Last Submitted: 10/28/2025 1:38:55PM

ACCT	FUND	DEPT	UNIT	RSRC	PROG	BSA	OBJ	TASK	T ORD	LN AMT	ACTG_LN_DSCR
LN			SUNIT	SRSRC	P PER	SBSA	SOBJ	STASK	OBSA	OSBSA	REASON CODE
			EXT DSCR								

Fiscal Year: 2025

Fiscal Mo: 13

Vendor Customer: FNYEPROP

Billing Profile: RACR

Doc Function: New

Doc Phase: Draft

Doc Status: Rejected

Invoice Instruction #

DOC	VERS	NO		1	DOC	DSCR	RSTD REVENUE ACCRUAL #30-PROPERTY APPRAISERS EXCESS FEES
1	0001	760	2400		4967		1,827,954.75 PBC PROPERTY APPRAISER -EXCESS FEES FY 2025 - GENERAL FUND
						1311	
Ext Desc:							
2	1180	320	3201		4967		35,526.56 PBC PROPERTY APPRAISER -EXCESS FEES FY 2025 - COUNTY LIBRARY
						1311	
Ext Desc:							
3	1300	440	4209		4967		168,813.23 PBC PROPERTY APPRAISER -EXCESS FEES FY 2025 - FIRE RESCUE MSTU
						1311	
Ext Desc:							
4	1301	440	6500		4967		11,763.15 PBC PROPERTY APPRAISER -EXCESS FEES FY 2025 - JUPITER FIRE RESCUE
						1311	
Ext Desc:							
Acct Lines Total						2,044,057.69	