

STATE OF FLORIDA  
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2021-2022

Name of governmental unit  
PINELLAS COUNTY PROPERTY APPRAISER

Address  
315 Court Street

City and zip code  
Clearwater, FL 33756

Name of chief financial officer  
Steven Knox

Title of chief financial officer  
Director, Budget & Financial Services

Telephone number 727-464-3302

CERTIFICATION

I do solemnly swear that the information reported herein is a true, correct and complete report of the financial position and all revenues and expenditures of my office for the year ending September 30, 2022.

  
(Signature)

OFFICE OF PROPERTY APPRAISER

Pinellas County, Florida

STATE OF FLORIDA  
COUNTY OF PINELLAS

Sworn to and subscribed before me this 28 day

of OCTOBER, 2022, by MIKE TWITTY

  
Signature of notary public- State of Florida

**SANDRA G LEGGETT**  
Notary Public, State of Florida  
My Comm. Expires Nov. 18, 2025  
No. MH 198480

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

Personally known  or Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

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Person who may be contacted regarding this report.  
Name Steven Knox

Telephone number 727-464-3302

**PINELLAS COUNTY PROPERTY APPRAISER  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
September 30, 2022**

ASSETS AND OTHER DEBITS	Code	General Fund	General Long-Term Debt	Totals (memorandum only)
Cash	1010000	1,108,198	XXXXXX	1,108,198
Accounts receivable (net)	1150000		XXXXXX	0
Interest receivable	1350000		XXXXXX	0
Due from other funds	1310000		XXXXXX	
Due from Board of County Commissioners	1330700	0	XXXXXX	0
Due from other governments	1330001		XXXXXX	0
Investments (net)	1510000		XXXXXX	0
Other assets	1560000	0	XXXXXX	0
Amount to be provided-compensated absences	1890001	XXXXXX	1,024,055	1,024,055
Amount to be provided-capital leases	1890000	XXXXXX		
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>1,108,198</b>	<b>1,024,055</b>	<b>2,132,253</b>
<b>LIABILITIES, EQUITY AND CREDITS</b>				
Accounts payable	2010000	18,701	XXXXXX	18,701
Accrued wages and fringe benefits	2160000	312,858	XXXXXX	312,858
Due to other funds	2070000		XXXXXX	
Due to Board of County Commissioners	2080700	697,825	XXXXXX	697,825
Due to other Constitutional Officers	2087712	0	XXXXXX	0
Due to other governments	2080001	78,814	XXXXXX	78,814
Deposits	2200000		XXXXXX	0
Deferred revenue	2230000		XXXXXX	0
Compensated absences	2390001	XXXXXX	1,143,328	1,143,328
Capital leases	2259000	XXXXXX		
<b>TOTAL LIABILITIES</b>		<b>1,108,198</b>	<b>1,143,328</b>	<b>2,251,527</b>
<b>EQUITY</b>				
Fund balance	2710300	0	XXXXXX	0
<b>TOTAL EQUITY</b>		<b>0</b>	<b>XXXXXX</b>	<b>0</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>1,108,198</b>	<b>1,143,328</b>	<b>2,251,527</b>



**PINELLAS COUNTY PROPERTY APPRAISER  
REVENUES  
BUDGET AND ACTUAL  
For the year ended September 30, 2022**

**FUND:** General

\* See note below

Account No.	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
381.0000	Commissions & Fees from BCC	12,637,300	12,637,300	12,637,300	-
341.8000	Commissions and Fees-other taxing authorities	1,508,518	1,508,518	1,508,518	-
361.1000	Interest income	-	-	3	(3)
369.0000	Miscellaneous revenue	-	-	2,688	(2,688)
<b>TOTAL REVENUES AND OTHER CREDITS</b>		14,145,818	14,145,818	14,148,509	(2,691)

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**PINELLAS COUNTY PROPERTY APPRAISER**  
**EXPENDITURES**  
**For the year ended September 30, 2022**

FUND :                General

***EXPENDITURES AND OTHER DEBITS***  
***(511.10 THROUGH 599.99)***

Account No.	Object	Description	Amount
513	10	Personal Services	11,973,495
513	30	Operating	1,435,951
513	60	Capital Outlay	-
589	00	Excess fees to other governments	78,814
591	90	Excess fees to Board	660,249
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>			<b>14,148,509</b>

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Note\* Once you complete the actual expenditures figures here, they will update the actual figures on the Exp. Budget Sheet



**PINELLAS COUNTY PROPERTY APPRAISER  
EXCESS FEE DISTRIBUTION  
For the year ended September 30, 2022**

Taxing Authority	Levied % of Total budget	Fund	Account	Center	Excess Fees FY22
<b>Excess Fee Total *</b>					<b>739,062.58</b>
					<u>739,062.58</u>
Pinellas County Municipalities	19.952208%	0001	3415601	960001	147,459.30
Pinellas County School Board	34.475365%	0001	3415601	960001	254,794.52
General Fund County	26.101183%	0001	3415601	960001	192,904.07
General Fund MSTU	2.378878%	0001	3415602	960001	17,581.40
Subtotal General	<u>82.907634%</u>				<u>612,739.30</u>
Emergency Medical Svcs	4.280416%	1006	3415601	344310	31,634.95
Library Services	0.350418%	1014	3415601	681110	2,589.81
Library Services East Lake Fire	0.043052%	1083	3415601	691153	318.18
East Lake Recreation	0.043052%	1084	3415601	691154	318.18
Health Department	0.413131%	1002	3415601	302010	3,053.30
Feather Sound Community Services	0.013567%	1082	3415601	691110	100.27
Palm Harbor MSTU	0.068241%	1081	3415601	691151	504.34
Palm Harbor Recreation	0.068241%	1081	3415601	691152	504.34
Subtotal - Taxing Authority	<u>5.280117%</u>				<u>39,023.37</u>
Fire Districts					
Belleair Bluffs	0.035870%	1050	3415601	345215	265.10
Clearwater	0.201919%	1050	3415601	345220	1,492.31
Dunedin	0.061527%	1050	3415601	345225	454.73
Gandy	0.004189%	1050	3415601	345230	30.96
High Point	0.135226%	1050	3415601	345260	999.41
Largo	0.130046%	1050	3415601	345235	961.12
Pinellas Park	0.055829%	1050	3415601	345240	412.61
Safety Harbor	0.012972%	1050	3415601	345245	95.87
Seminole	0.360674%	1050	3415601	345255	2,665.60
South Pasadena	0.004127%	1050	3415601	345270	30.50
Tarpon Springs	0.030624%	1050	3415601	345250	226.33
Tierra Verde	0.115192%	1050	3415601	345265	851.34
Subtotal Fire Districts	<u>1.148195%</u>				<u>8,485.88</u>
<b>BCC Total</b>	<u>89.335946%</u>				<u>660,248.55</u>
Other Taxing Units	10.664054%				78,814.03
<b>Total</b>	<u>100.000000%</u>				<u>739,062.58</u>

\* The total excess fees here is linked to the total of the amounts of excess fees due to the Board and the other taxing districts on the excess fee Expenditure sheet.

**FOOTNOTE DATA**  
**September 30, 2022**

**Cash and Cash Equivalents**

At September 30, the general ledger carrying balances were as follows:

Cash in bank	\$	1,108,198
	<u>\$</u>	<u>1,108,198</u>

**Accumulated Compensated Absences**

The change in accumulated compensated absences during the year ended September 30, 2022 and 2021, is as follows:

Compensated absences, September 30, 2021	<u>1,143,328</u>
Additions:	693,325
Retirements:	<u>812,599</u>
Compensated absences, September 30, 2022	<u>1,024,055</u>

**Employee Retirement System**

Contribution percentage rates by job class as of September 30, 2022

Elected official	57.00%
Regular	11.91%
Senior Management	31.57%
DROP	18.60%

Contribution to the plan for the fiscal year	\$	1,480,011
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Total Covered Payroll expenditures for the fiscal year	\$	8,196,862
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**Other Post Employment Benefits**

Contributions to plan for the fiscal year for retiree health care	\$	255,872
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**FOOTNOTE DATA**  
**September 30, 2022**

**Operating Lease Obligations**

Enterprise Vehicle Leases = 36 month

The following is a schedule of future minimum lease payments under operating leases, together with the present value of the net minimum lease payments, as of September 30, 2022:

Fiscal year ending: *		
2023	\$	22,652
2034		13,773
2025		4,306
2026		-
2027		-
Thereafter		
Total minimum lease payments	\$	40,731
Less amounts representing interest		(1,540)
Present value of net minimum lease payments	\$	<u>39,192</u>

The following is the summary of changes in the operating lease liability:

	<u>October 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>September 30</u>
FY 2022	\$ 74,159	\$ 8,369	\$ 43,337	\$ 39,192

**Related Party Transactions**

Costs incurred for services provided by the Board during the fiscal year		
Health/Dental insurance	\$	2,052,219
Risk financing	\$	70,350
Other charges		
	\$	<u>2,122,569</u>
Total Funding provided by the Board for the fiscal year	\$	12,637,300
Amounts due to the Board at fiscal year end		
Distribution of excess fees	\$	660,249
Amounts due for services	\$	37,577
Amounts due to other constitutional officers at fiscal year end	\$	-
Amounts due from the Board at fiscal year end	\$	-