

STATE OF FLORIDA  
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2021 - 2022

Name of governmental unit  
PINELLAS COUNTY TAX COLLECTOR

Address  
315 Court Street  
Post Office Box 4627

City and zip code  
Clearwater, FL 33758

Name of chief financial officer  
Kimberly F. Williams-Tomlin

Title of chief financial officer  
Deputy Tax Collector

Telephone number: 727-464-3064

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.

X   
(Signature)

OFFICE OF TAX COLLECTOR

Pinellas County, Florida

STATE OF FLORIDA  
COUNTY OF PINELLAS  
Sworn to and subscribed before me this 30th day

of November 2023 Charles W. Thomas, CFC

  
Signature of notary public- State of Florida

Toni L. May  
(Print, Type, or Stamp Commissioned Name of Notary Public)

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

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



\*\*\*\*\*

Person who may be contacted regarding this report

Name Kimberly F. Williams-Tomlin

Telephone number: 727-464-3064

Note: Post September Tourist Development taxes collected in October and distributed in November.

**PINELLAS COUNTY TAX COLLECTOR  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
September 30, 2023**

ASSETS AND OTHER DEBITS	Code	General Fund	Custodial Fund	General Long-Term Debt	Totals (memorandum only)
Cash	1010000	23,937,417	31,429,812	XXXXXX	55,367,229
Accounts receivable (net)	1150000	51		XXXXXX	51
Interest receivable	1350000			XXXXXX	
Due from other funds	1310000	150		XXXXXX	150
Due from Board of County Commissioners	1330700			XXXXXX	
Due from other Constitutional Officers	1330700			XXXXXX	
Due from other governments	1330001		45,344	XXXXXX	45,344
Due from individuals and businesses	1150000		5,343,011	XXXXXX	5,343,011
Investments (net)	1510000	398		XXXXXX	398
Other assets	1560000			XXXXXX	
Amount to be provided-compensated absences	1890001	XXXXXX	XXXXXX		
Amount to be provided-capital leases	1890000	XXXXXX	XXXXXX		
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>23,938,017</b>	<b>36,818,167</b>		<b>60,756,184</b>
<b>LIABILITIES, EQUITY AND CREDITS</b>					
Accounts payable	2010000	394,127		XXXXXX	394,127
Accrued wages and fringe benefits	2160000	293,042		XXXXXX	293,042
Due to other funds	2070000			XXXXXX	
Due to Board of County Commissioners	2080700	21,874,574		XXXXXX	21,874,574
Due to other Constitutional Officers	2087712	1,875		XXXXXX	1,875
Due to other governments	2080001	1,372,638	35,887,959	XXXXXX	37,260,597
Due to individuals	2290001	1,760	930,208		931,968
Compensated absences	2390001	XXXXXX	XXXXXX		
Capital leases					
<b>TOTAL LIABILITIES</b>		<b>23,938,017</b>	<b>36,818,167</b>		<b>60,756,184</b>
<b>EQUITY</b>					
Fund balance	2710300	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>TOTAL EQUITY</b>				<b>XXXXXX</b>	
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>23,938,017</b>	<b>36,818,167</b>		<b>60,756,184</b>

**PINELLAS COUNTY TAX COLLECTOR  
BALANCE SHEET  
CUSTODIAL FUND  
September 30, 2023**

		Totals
<b>ASSETS</b>	Code	
Cash	1010000	31,429,812.00
Due from businesses and individuals	1150000	5,343,011.00
Due from other funds	1310000	-
Due from Board of County Commissioners	1330700	-
Due from other Constitutional Officers	1330700	-
Due from other governments	1330001	45,344.00
Investments (net)	1510000	-
Other assets	1560000	-
		-
		-
<b>TOTAL ASSETS</b>		<b>36,818,167.00</b>
<b>LIABILITIES</b>		
Accounts payable	2010000	
Accrued liabilities	2160000	-
Due to other funds	2070000	-
Due to Board of County Commissioners	2080700	-
Due to other Constitutional Officers	2087712	-
Due to other governments	2080001	35,887,959.00
Other current liabilities	2290000	-
Due to individuals and businesses	2290001	930,208.00
Deferred revenue	2230000	-
		-
		-
<b>TOTAL LIABILITIES</b>		<b>36,818,167.00</b>

**PINELLAS COUNTY TAX COLLECTOR**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**CUSTODIAL FUND**

September 30, 2023

	October 1, 2022	Additions	Deductions	September 30, 2023
<b>ASSETS</b>				
Cash	26,245,007.00	2,486,031,377.00	2,480,846,572.00	31,429,812.00
Investments	-	-	-	-
Accounts receivable	-			-
Due from other governments	13,133.00	138,738.00	106,527.00	45,344.00
Due from other funds	-	-	-	-
Due from Board of County Commissioners	-			-
Due from individuals and businesses	5,170,215.00	20,150,359.00	19,977,563.00	5,343,011.00
<b>Total Assets</b>	31,428,355.00	2,506,320,474.00	2,500,930,662.00	36,818,167.00
<b>LIABILITIES</b>				
Due to other funds	-			
Due to Board of County Commissioners	-			-
Due to other Constitutional Officers	-			-
Due to other governments	30,460,244.00	2,617,674,242.00	2,612,246,527.00	35,887,959.00
Deposits and other current liabilities	-			-
Due to individuals and businesses	968,111.00	3,122,897,964.00	3,122,935,867.00	930,208.00
<b>Total Liabilities</b>	31,428,355.00	5,740,572,206.00	5,735,182,394.00	36,818,167.00

**PINELLAS COUNTY TAX COLLECTOR  
FUND  
REVENUES  
September 30, 2023**

FUND : General Fund

**REVENUES AND OTHER CREDITS  
(311.XXX THROUGH 389.9XX)**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
341.800	County Officers Commissions - Board	29,171,274.32
341.800	County Officers Commissions - Other districts	4,662,791.06
341.803	Hunting & fishing licenses	6,372.50
341.803	Birth certificate fees	8,387.50
341.803	Driver's license fees	1,802,617.10
341.810	Motor vehicle fees	4,149,408.56
341.840	Sales tax commission	13,909.68
341.850	CWL and mail fees	158,667.00
341.880	Tax sales 5% commission	1,915,163.52
341.880	Tax redemption commissions	(497.41)
341.880	Tax redemption fees	92,514.00
341.880	Interest	Noven 3,498.59
341.880	CFX Tolls	5,889.22
361.320	Advertising	28,315.40
369.900	NSF fees	31,836.16
369.900	Reimbursed costs	14,735.58
369.900	Partial payment fees	2,020.00
369.900	Miscellaneous revenue	15,526.43
		-
		-
		-
		-
		-

**TOTAL REVENUES AND OTHER CREDITS** 42,082,429.21

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**PINELLAS COUNTY TAX COLLECTOR  
EXPENDITURES  
BUDGET AND ACTUAL  
September 30, 2023**

**FUND:**                 General Fund

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Account No.	Object	Description	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
513	10	Salaries & benefits	24,444,348	24,444,348	22,693,246.26	1,751,101.74
513	10	Other personal services	-	-	-	-
513	30	Professional fees	3,274,350	3,435,170	2,458,259.72	976,910.28
513	30	County EDP services	151,200	151,200	-	151,200.00
513	30	County Risk services	165,104	165,104	174,678.36	(9,574.36)
513	30	Postage & freight	856,334	856,334	841,318.55	15,015.45
513	30	Telephone & utilities	156,770	156,770	186,098.71	(29,328.71)
513	30	Printing & reproduction	296,810	296,810	318,655.35	(21,845.35)
513	30	Repairs & maintenance	539,472	539,472	228,688.49	310,783.51
513	30	Travel	144,646	144,646	76,298.28	68,347.72
513	30	Legal advertising	17,030	17,030	14,372.51	2,657.49
513	30	Promotional	108,538	November	46,537.29	#VALUE!
513	30	Office materials & supplies	871,250	871,250	419,858.38	451,391.62
513	30	Rentals & leases	2,273,338	2,273,338	2,155,455.96	117,882.04
513	30	Books, publications & dues	102,400	102,400	83,440.89	18,959.11
513	30	Education & training	142,270	142,270	47,679.64	94,590.36
513	30	Miscellaneous	6,600	6,600	27,995.96	(21,395.96)
513	60	Capital outlay	517,000	356,180	109,958.56	246,221.44
513	70	Debt service - principal	-	-	-	-
513	70	Debt service - interest	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER DEBITS</b>			34,067,460	33,958,922	29,882,542.91	#VALUE!

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Pinellas County Tax Collector  
Due to the Board of County Commissioners  
For the Fiscal Year Ended September 30, 2023

Fund	Fund Name	General Fund						Custodial Fund											Total Custodial Fund	Total Due BCC All Funds 09/30/22	
		Excess Fees to Related Parties	Audit Fees	Fleet	Health Insurance	Clerk	Total General Fund	Tax Related					Motor Vehicle Related			Total					
								Delinquent Taxes Real Estate	Delinquent Taxes Personal Property	Homestead Tax Liens	Total Delinquent	Interest	Tourist Devel Tax	Total	Vessel Fees		Tax Deed Refunds				
															County			Retained			County
0101	General Operating	9,653,702.15	-	1,382.79	113,871.01	1,874.82	9,770,830.77	(17,119.47)	32,855.27	29,269.71	45,005.51	44.36	-	-	45,049.87	13,148.72	5,625.32	-	18,774.04	63,823.91	9,834,654.88
0101	General - Operating - MSTU	296,387.11	-	-	-	-	296,387.11	4,050.57	611.60	1,279.96	5,942.13	4.82	-	-	5,946.95	-	-	-	-	5,946.95	302,334.06
0101	Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0606	Health Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total General	9,950,089.26	-	1,382.79	113,871.01	1,874.82	10,067,217.88	(13,068.90)	33,466.87	30,549.67	50,947.64	49.18	-	-	50,996.82	13,148.72	5,625.32	-	18,774.04	69,770.86	10,136,988.74
0202	Health Dept	49,833.94	-	-	-	-	49,833.94	(289.96)	559.65	436.45	706.14	0.71	-	-	706.85	-	-	-	-	706.85	50,540.79
0206	EMS	526,988.66	-	-	-	-	526,988.66	(3,273.96)	-	5,124.50	1,850.54	2.30	-	-	1,852.84	-	-	-	-	1,852.84	528,841.50
101	Mosquito Control	-	-	-	-	-	-	-	-	-	-	0.01	-	-	0.01	-	-	-	-	0.01	0.01
0214	Library Co-Op	43,554.43	-	-	-	-	43,554.43	1,164.31	113.79	206.15	1,484.25	1.09	-	-	1,485.34	-	-	-	-	1,485.34	45,039.77
0240	Tourist Development	-	-	-	-	-	-	-	-	-	-	3,180.47	-	-	3,180.47	-	-	-	-	3,180.47	3,180.47
	Aug taxes collected Sept.	-	-	-	-	-	-	-	-	-	-	-	5,758,258.35	5,758,258.35	-	-	-	-	-	5,758,258.35	5,758,258.35
	Sept taxes collected Oct.	-	-	-	-	-	-	-	-	-	-	-	5,109,125.70	5,109,125.70	-	-	-	-	-	5,109,125.70	5,109,125.70
	Total Tourist Development	-	-	-	-	-	-	-	-	-	-	-	10,867,384.05	10,867,384.05	-	-	-	-	-	10,867,384.05	10,867,384.05
0250	Fire Districts (See Page 2)	126,695.05	-	-	-	-	126,695.05	7,072.75	-	795.66	7,868.41	4.44	-	-	7,872.85	-	-	-	-	7,872.85	134,567.90
0281	Palm Harbor Recreation	16,998.62	-	-	-	-	16,998.62	(55.18)	32.83	100.73	78.38	0.08	-	-	78.46	-	-	-	-	78.46	17,077.08
0282	Feather Sound	1,731.66	-	-	-	-	1,731.66	6.19	-	-	6.19	-	-	6.19	-	-	-	-	-	6.19	1,737.85
0290	Street Lighting Districts	9,067.47	-	-	-	-	9,067.47	353.02	-	-	353.02	0.14	-	-	353.16	-	-	-	-	353.16	9,420.63
0293	Lealman Solid Waste District	7,818.53	-	-	-	-	7,818.53	-	-	-	-	0.05	-	-	0.05	-	-	-	-	0.05	7,818.58
283	Eastlake Library Services	5,229.18	-	-	-	-	5,229.18	(68.41)	-	-	(68.41)	-	-	-	(68.41)	-	-	-	-	(68.41)	5,160.77
284	Eastlake Recreation Services	5,229.18	-	-	-	-	5,229.18	(68.40)	-	-	(68.40)	-	-	-	(68.40)	-	-	-	-	(68.40)	5,160.78
294	Unincorporated Surface Water	84,012.25	-	-	-	-	84,012.25	(20,483.09)	-	-	(20,483.09)	-	-	-	(20,483.09)	-	-	-	-	(20,483.09)	63,529.16
	Total other funds	877,158.97	-	-	-	-	877,158.97	(15,642.73)	706.27	6,663.49	(8,272.97)	3,189.29	-	10,867,384.05	10,862,300.37	-	-	-	-	10,862,300.37	11,739,459.34
	CH Deed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total All Funds	10,827,248.23	-	1,382.79	113,871.01	1,874.82	10,944,376.85	(28,711.63)	34,173.14	37,213.16	42,674.67	3,238.47	-	10,867,384.05	10,913,297.19	13,148.72	5,625.32	-	18,774.04	10,932,071.23	21,876,448.08

Footnote: *Related Party Transactions:*

Distribution of excess fees and commissions	\$	10,827,248.23	
Amounts due various services (Fleet)		1,382.79	
Amounts due various services (Clerk)		1,874.82	
Amounts due various services (Health)		113,871.01	
Amounts due various services (Audit)		-	
Due to Board from General Fund	\$	10,944,376.85	Due to CCC \$ 1,874.82
Due to Board from Agency funds		10,932,071.23	
Total Due to Board of County Commissioners	\$	21,876,448.08	Total Due to Other Constitutionals \$ 1,874.82

PINELLAS COUNTY TAX COLLECTOR  
DUE TO THE BOARD OF COUNTY COMMISSIONERS  
For the Fiscal Year Ended September 30, 2023  
Fire District Details Only

		Excess Fees	Delinq Taxes Real Estate	Homestead Tax Liens	Total Delinquent	Interest Earnings
Fire Districts						
3418501	Belleair Bluffs	4,044.57	-	-	-	-
3418502	Clearwater	21,677.50	45.07	-	-	0.74
3418503	Dunedin	5,683.23	-	-	-	-
3418504	Gandy	587.42	5.80	-	-	-
3418505	Largo	14,110.35	23.70	-	-	0.15
3418506	Pinellas Park	6,543.66	-	-	-	0.18
3418507	Safety Harbor	1,406.75	-	-	-	-
3418508	Tarpon Springs	3,998.79	30.44	-	-	0.02
3418509	Seminole	37,781.51	-	586.52	-	0.72
3418512	Highpoint	15,686.87	6,967.74	-	-	2.52
3418513	Tierra Verde	14,762.90	-	209.14	-	0.11
3418514	South Pasadena	411.50	-	-	-	-
	Total Fire Districts	126,695.05	7,072.75	795.66	-	4.44

November