

**STATE OF FLORIDA  
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2023 - 2024**

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, 2024.



(Signature)

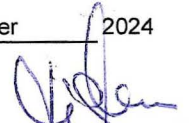
**OFFICE OF TAX COLLECTOR**

Pinellas County, Florida

STATE OF FLORIDA  
COUNTY OF PINELLAS

Sworn to and subscribed before me this 11 day

of November 2024 Charles W. Thomas, CFC



Signature of notary public- State of Florida



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

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Person who may be contacted regarding this report.

Name Kimberly F. Williams-Tomlin

Telephone number 727-464-3064

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

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

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, 2024**

| ASSETS AND OTHER DEBITS                    | Code    | General Fund | Custodial Fund | General Long-Term Debt | Totals (memorandum only) |
|--|---------|--------------|----------------|------------------------|--------------------------|
| Cash                                       | 1010000 | 24,306,300   | 37,142,049     | XXXXXX                 | 61,448,349               |
| Accounts receivable (net)                  | 1150000 | 64,458       |                | XXXXXX                 | 64,458                   |
| Interest receivable                        | 1350000 |              |                | XXXXXX                 |                          |
| Due from other funds                       | 1310000 |              |                | XXXXXX                 |                          |
| Due from Board of County Commissioners     | 1330700 |              |                | XXXXXX                 |                          |
| Due from other Constitutional Officers     | 1330700 |              |                | XXXXXX                 |                          |
| Due from other governments                 | 1330001 |              | 155,436        | XXXXXX                 | 155,436                  |
| Due from individuals and businesses        | 1150000 |              | 4,263,763      | XXXXXX                 | 4,263,763                |
| Investments (net)                          | 1510000 | 400          |                | XXXXXX                 | 400                      |
| 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>       |         | 24,371,158   | 41,561,248     |                        | 65,932,406               |
|  |         |              |                |                        |                          |
| <b>LIABILITIES, EQUITY AND CREDITS</b>     |         |              |                |                        |                          |
| Accounts payable                           | 2010000 | 612,505      |                | XXXXXX                 | 612,505                  |
| Accrued wages and fringe benefits          | 2160000 | 367,871      |                | XXXXXX                 | 367,871                  |
| Due to other funds                         | 2070000 |              |                | XXXXXX                 |                          |
| Due to Board of County Commissioners       | 2080700 | 21,892,689   |                | XXXXXX                 | 21,892,689               |
| Due to other Constitutional Officers       | 2087712 | 1,716        |                | XXXXXX                 | 1,716                    |
| Due to other governments                   | 2080001 | 1,482,327    | 39,211,469     | XXXXXX                 | 40,693,796               |
| Due to individuals                         | 2290001 | 14,050       | 2,349,779      |                        | 2,363,829                |
|  |         |              |                |                        |                          |
| Compensated absences                       | 2390001 | XXXXXX       | XXXXXX         |                        |                          |
| Capital leases                             |         |              |                |                        |                          |
| <b>TOTAL LIABILITIES</b>                   |         | 24,371,158   | 41,561,248     |                        | 65,932,406               |
|  |         |              |                |                        |                          |
| <b>EQUITY</b>                              |         |              |                |                        |                          |
| Fund balance                               | 2710300 | XXXXXX       | XXXXXX         | XXXXXX                 | XXXXXX                   |
|  |         |              |                |                        |                          |
| <b>TOTAL EQUITY</b>                        |         |              |                |                        |                          |
|  |         |              |                |                        |                          |
| <b>TOTAL LIABILITIES AND EQUITY</b>        |         | 24,371,158   | 41,561,248     |                        | 65,932,406               |

**PINELLAS COUNTY TAX COLLECTOR**  
**BALANCE SHEET**  
**CUSTODIAL FUND**  
September 30, 2024

|  | Code    | Totals               |
|--|---------|----------------------|
| <b>ASSETS</b>                          |         |                      |
| Cash                                   | 1010000 | 37,142,049.00        |
| Due from businesses and individuals    | 1150000 | 4,263,763.00         |
| Due from other funds                   | 1310000 | -                    |
| Due from Board of County Commissioners | 1330700 | -                    |
| Due from other Constitutional Officers | 1330700 | -                    |
| Due from other governments             | 1330001 | 155,436.00           |
| Investments (net)                      | 1510000 | -                    |
| Other assets                           | 1560000 | -                    |
|  |         | -                    |
|  |         | -                    |
| <b>TOTAL ASSETS</b>                    |         | <b>41,561,248.00</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 | 39,211,469.00        |
| Other current liabilities              | 2290000 | -                    |
| Due to individuals and businesses      | 2290001 | 2,349,779.00         |
| Deferred revenue                       | 2230000 | -                    |
|  |         | -                    |
|  |         | -                    |
| <b>TOTAL LIABILITIES</b>               |         | <b>41,561,248.00</b> |

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

September 30, 2024

|  | October 1,<br>2023   | Additions               | Deductions              | September 30,<br>2024 |
|--|----------------------|-------------------------|-------------------------|-----------------------|
| <b>ASSETS</b>                          |                      |                         |                         |                       |
| Cash                                   | 31,429,812.00        | 3,301,539,781.00        | 3,295,827,544.00        | 37,142,049.00         |
| Investments                            | -                    | -                       | -                       | -                     |
| Accounts receivable                    |                      |                         |                         | -                     |
| Due from other governments             | 45,344.00            | 303,789.00              | 193,697.00              | 155,436.00            |
| Due from other funds                   | -                    | -                       | -                       | -                     |
| Due from Board of County Commissioners |                      |                         |                         | -                     |
| Due from individuals and businesses    | 5,343,011.00         | 21,055,616.00           | 22,134,864.00           | 4,263,763.00          |
| <b>Total Assets</b>                    | <b>36,818,167.00</b> | <b>3,322,899,186.00</b> | <b>3,318,156,105.00</b> | <b>41,561,248.00</b>  |
| <b>LIABILITIES</b>                     |                      |                         |                         |                       |
| Due to other funds                     |                      |                         |                         |                       |
| Due to Board of County Commissioners   |                      |                         |                         | -                     |
| Due to other Constitutional Officers   |                      |                         |                         | -                     |
| Due to other governments               | 35,887,959.00        | 3,200,272,604.00        | 3,196,949,094.00        | 39,211,469.00         |
| Deposits and other current liabilities |                      |                         |                         | -                     |
| Due to individuals and businesses      | 930,208.00           | 1,751,200,966.00        | 1,749,781,395.00        | 2,349,779.00          |
| <b>Total Liabilities</b>               | <b>36,818,167.00</b> | <b>4,951,473,570.00</b> | <b>4,946,730,489.00</b> | <b>41,561,248.00</b>  |











Pinellas County Tax Collector  
Due to the Board of County Commissioners  
For the Fiscal Year Ended September 30, 2024

| Fund | General Fund                 |               |           |       |            |          |               |           |             |           | Custodial Fund |               |               |           |  |           |  |           |             |          | Total Due BCC All Funds |           |           |               |        |                       |          |                 |           |               |               |  |
|------|------------------------------|---------------|-----------|-------|------------|----------|---------------|-----------|-------------|-----------|----------------|---------------|---------------|-----------|--|-----------|--|-----------|-------------|----------|-------------------------|-----------|-----------|---------------|--------|-----------------------|----------|-----------------|-----------|---------------|---------------|--|
|      | Excess Fees to Related       |               | Parties   |       | Audit Fees |          | Fleet         |           | Health      |           | Clerk          |               | Total General |           | Delinquent Taxes Due From BCC June 2024 RE Funding Agency Bill |           | Delinquent Taxes Due From BCC 9/30/24 Tax Bill |           | Tax Related |          |                         | Interest  |           | Tourist Devel |        | Motor Vehicle Related |          | Total Custodial |           |               |               |  |
|      |                              |               |           |       |            |          |               |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               |               |  |
| 0101 | General Operating            | 10,282,130.90 | 15,527.96 | 92.71 | 129,550.20 | 1,716.33 | 10,429,018.10 | 16,252.63 | (70,377.48) | 5,508.48  | 98.89          | 320,716.74    | 9,900.24      | 18,489.27 | 36,270.19  | 638.61    | 70.86  | 704.47    | 15,550.05   | 6,608.14 | 22,158.19               | 22,862.66 | 16,097.99 | 6.95          | 704.47 | 15,550.05             | 6,608.14 | 22,158.19       | 22,862.66 | 10,451,880.76 |               |  |
| 0101 | General - Operating - MSTU   | 320,716.74    |           |       |            |          | 320,716.74    |           | 5,508.48    |           |                | 320,716.74    |               | 98.89     |  | 638.61    | 70.86  | 704.47    | 15,550.05   | 6,608.14 | 22,158.19               | 22,862.66 | 16,097.99 | 6.95          | 704.47 | 15,550.05             | 6,608.14 | 22,158.19       | 22,862.66 | 10,451,880.76 |               |  |
| 0101 | Debt Service                 |               |           |       |            |          |               |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 336,814.73    |  |
| 0606 | Health Fund                  |               |           |       |            |          |               |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 7.33          |  |
|      | Total General                | 10,602,847.64 | 15,527.96 | 92.71 | 129,550.20 | 1,716.33 | 10,749,734.84 | 16,351.52 | (64,861.67) | 5,516.96  | 98.89          | 320,716.74    | 9,900.24      | 18,489.27 | 36,270.19  | 638.61    | 70.86  | 704.47    | 15,550.05   | 6,608.14 | 22,158.19               | 22,862.66 | 16,097.99 | 6.95          | 704.47 | 15,550.05             | 6,608.14 | 22,158.19       | 22,862.66 | 10,788,702.82 |               |  |
| 0202 | Health Dept                  | 49,152.16     |           |       |            |          | 49,152.16     | 249.71    | 610.84      | 285.72    |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 50,863.21     |  |
| 0206 | BMS                          | 553,845.05    |           |       |            |          | 553,845.05    | 2,960.18  | (8,146.92)  |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 555,197.36    |  |
| 101  | Mosquito Control             | 1.60          |           |       |            |          | 1.60          |           | 7.65        | 17.27     |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 24.93         |  |
| 0214 | Library Co-Op                | 47,504.28     |           |       |            |          | 47,504.28     | 84.43     | 1,719.61    | 154.61    |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 49,679.82     |  |
| 0240 | Tourist Development          |               |           |       |            |          |               |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 3,076.32      |  |
| 0101 | Aud. taxes collected Sept.   |               |           |       |            |          |               |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 6,070,248.64  |  |
| 0101 | Sep. taxes collected Oct.    |               |           |       |            |          |               |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 4,114,602.45  |  |
|      | Total Tourist Development    |               |           |       |            |          |               |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 10,184,851.09 |  |
| 0250 | Fire Districts (See Page 2)  | 128,216.85    |           |       |            |          | 128,216.85    | 298.06    | (38.91)     |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 128,191.61    |  |
| 0281 | Palm Harbor Recreation       | 18,275.87     |           |       |            |          | 18,275.87     | (50.89)   | (131.03)    | 43.04     |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | (138.62)      |  |
| 0282 | Feather Sound                | 1,832.62      |           |       |            |          | 1,832.62      |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 1,832.62      |  |
| 0290 | Street Lighting Districts    | 9,514.74      |           |       |            |          | 9,514.74      | 206.82    | (41.62)     |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | (1,083.96)    |  |
| 0293 | Leatham Solid Waste District | 9,478.50      |           |       |            |          | 9,478.50      |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 0.03          |  |
| 283  | Eastlake Library Services    | 5,535.76      |           |       |            |          | 5,535.76      | (2.93)    | (134.01)    |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 905.96        |  |
| 284  | Eastlake Recreation Services | 5,535.76      |           |       |            |          | 5,535.76      | (2.93)    | (134.01)    |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 905.96        |  |
| 294  | Unincorporated Surface Water | 85,937.05     |           |       |            |          | 85,937.05     | 1,357.31  | 246.59      |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 1,604.96      |  |
| 1094 | Hidden Cove II               | 16.42         |           |       |            |          | 16.42         |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 16.42         |  |
|      | Total other funds            | 914,946.68    |           |       |            |          | 914,946.68    | 5,099.76  | (6,041.81)  | 483.37    |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               | 10,196,360.33 |  |
|      | GH Debt Interest             |               |           |       |            |          |               |           |             |           |                |               |               |           |  |           |  |           |             |          |                         |           |           |               |        |                       |          |                 |           |               |               |  |
|      | Total All Funds              | 11,517,694.30 | 15,527.96 | 92.71 | 129,550.20 | 1,716.33 | 11,664,581.50 | 21,451.28 | (70,903.48) | 19,796.09 | 56,061.36      | 10,213,170.12 | 10,213,170.12 | 15,550.05 | 6,608.14   | 22,158.19 | 22,862.66                                      | 16,097.99 | 15,550.05   | 6,608.14 | 22,158.19               | 22,862.66 | 16,097.99 | 6.95          | 704.47 | 15,550.05             | 6,608.14 | 22,158.19       | 22,862.66 | 21,899,909.81 |               |  |

Footnote: Related Party Transactions:  
Distribution of excess fees and commissions \$ 11,517,694.30  
Amounts due various services (Fleet) 92.71  
Amounts due various services (Clerk) 1,716.33  
Amounts due various services (Health) 129,550.20  
Amounts due various services (Audit) 15,527.96  
Amounts due from BCC CF June 2024 Funding Agency Bill (70,903.48)  
Amounts due from BCC CF Leatham Street Lighting Tax Bill (1,249.61)  
Due to Board from General Fund \$ 11,664,581.50  
Due to Board from Agency funds 10,235,326.31  
Total Due to Board of County Commissioners \$ 21,899,909.81  
Total Due to Other Constituents \$ 1,716.33

PINELLAS COUNTY TAX COLLECTOR  
DUE TO THE BOARD OF COUNTY COMMISSIONERS  
For the Fiscal Year Ended September 30, 2024  
Fire District Details Only

| Fire Districts |                      | Excess Fees | Delinq Taxes<br>Real Estate | Delinquent Taxes<br>Due From BCC<br>June 2024 RE<br>Funding Agency Bill | Homestead<br>Tax Liens | Total<br>Delinquent | Interest<br>Earnings |
|----------------|----------------------|-------------|-----------------------------|---|------------------------|---------------------|----------------------|
| 3418501        | Belleair Bluffs      | 4,193.30    | -                           | -   | -                      | -                   | -                    |
| 3418502        | Clearwater           | 21,144.32   | 15.76                       | 1,624.81  | -                      | 1,640.57            | 0.03                 |
| 3418503        | Dunedin              | 6,063.44    | 5.11                        | 3.31  | 562.25                 | 570.67              | 0.29                 |
| 3418504        | Gandy                | 569.10      | -                           | -   | -                      | -                   | -                    |
| 3418505        | Largo                | 13,557.09   | 4.04                        | (469.34)  | 152.82                 | (312.48)            | 0.10                 |
| 3418506        | Pinellas Park        | 6,541.13    | -                           | -   | -                      | -                   | (0.01)               |
| 3418507        | Safety Harbor        | 1,352.80    | -                           | -   | -                      | -                   | -                    |
| 3418508        | Tarpon Springs       | 4,032.42    | (15.11)                     | -   | -                      | (15.11)             | -                    |
| 3418509        | Seminole             | 39,366.14   | 288.26                      | (299.36)  | -                      | (11.10)             | 0.03                 |
| 3418512        | Highpoint            | 16,144.97   | -                           | -   | -                      | -                   | 0.16                 |
| 3418513        | Tierra Verde         | 14,807.02   | -                           | (898.33)  | -                      | (898.33)            | (0.06)               |
| 3418514        | South Pasadena       | 445.12      | -                           | -   | -                      | -                   | -                    |
|                | Total Fire Districts | 128,216.85  | 298.06                      |   | 715.07                 | 974.22              | 0.54                 |