Citizens’ Guide to County Finances

for the fiscal year ended
September 30, 2019
Pinellas County, Florida
Citizens of Pinellas County:

It is my pleasure to present the Citizens’ Guide to County Finances (Citizens’ Guide) for the fiscal year ended September 30, 2019. As your elected Clerk, I serve as the Chief Financial Officer of the Board of County Commissioners and share fiscal responsibility for county funds with them. This report provides you, the citizens, a brief analysis of where county revenues came from and where those dollars were spent during the last fiscal year. It also shows trend information on revenues and expenditures for the last three fiscal years. It is designed to give you an easy-to-read synopsis of the County’s financial health.

The Citizens’ Guide summarizes the financial activities of the primary government of Pinellas County. The reports included in the Citizens’ Guide condense and simplify the format used in our Comprehensive Annual Financial Report (CAFR) as of September 30, 2019 described below. The Citizens’ Guide does not conform to generally accepted accounting principles and governmental reporting standards. The report is prepared in this format so that the non-financial reader can easily understand it. The Government Finance Officers Association of the United States and Canada (GFOA) awarded Pinellas County the Award for Outstanding Achievement in Popular Annual Financial Reporting for the fiscal year ended September 30, 2018 for its Citizens’ Guide for the thirteenth consecutive year.

In addition to the Citizens’ Guide, the Finance Division produces the CAFR which contains more detailed financial information. The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Pinellas County for its CAFR for the fiscal year ended September 30, 2018, the 38th consecutive year that we have achieved this prestigious award.

The CAFR, as well as this report, are accessible on the Clerk’s website www.mypinellasclerk.org. A copy may also be obtained by contacting the Clerk’s Finance Division at (727) 464-8300. If you have any comments or suggestions on how we may improve this report, please contact my office at (727) 464-3341.

Thank you for the opportunity to serve as your Clerk and may you find this Citizens’ Guide informative and useful in enhancing your understanding of our county’s finances.

Sincerely,

Ken Burke, CPA
Clerk of the Circuit Court and Comptroller

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Ken Burke, CPA
Clerk of the Circuit Court and Comptroller

Pinellas County, Florida

Clerk of Board of County Commissioners
Clerk of Water and Navigation Control Authority
County Auditor and Treasurer
Clerk to the Value Adjustment Board
Pinellas County, Florida

Pinellas is an urban county, on a peninsula on the western coast of Florida, bounded on the east by Tampa Bay and on the west by the Gulf of Mexico. Pinellas County is the most densely populated of all sixty-seven Florida counties. The County is the second smallest in land mass in Florida; measuring up to thirty-eight miles long and fifteen miles wide. The sparkling water of the Gulf of Mexico, award winning beaches, stunning sunsets and balmy weather make Pinellas an inviting destination for visitors and home to a diverse population of residents.

Pinellas County is home to the major league baseball team, Tampa Bay Rays (St. Petersburg) as well as the spring training home for the Philadelphia Phillies (Clearwater) and the Toronto Blue Jays (Dunedin). Numerous parks and preserves throughout the county support a variety of recreational activities such as fishing, boating and other outdoor activities.

Accolades & Awards:
★ Clearwater Beach - TripAdvisor’s #1 US Beach 2019, 2018, and 2016 and ranked #6 beach worldwide.
★ St. Pete Beach - TripAdvisor’s #4 US Beach in 2019 and #7 US Beach in 2016.
★ The Dali Museum in St. Petersburg is recognized internationally by the Michelin Guide with a three star rating, and is named one of the ten most interesting museums in the world by Architectural Digest.
★ Downtown Dunedin is a destination for beer lovers, boasting 7 craft breweries and a distillery within a 1 mile radius. Dunedin Brewery is Florida’s oldest microbrewery.
Pinellas County is a charter county established under the Constitution and laws of the State of Florida in 1911. In 1968, the Florida Constitution was amended to provide home rule powers for counties and municipalities. The voters of Pinellas County approved the first home rule charter in 1980. Pinellas was the first county in Florida to operate under a Board of County Commissioners/Administrator form of government.

The elected Constitutional Officers include the Clerk of the Circuit Court and Comptroller, Supervisor of Elections, Tax Collector, Property Appraiser and Sheriff. The seven member Board serves as the legislative body, and budgets and provides the funding for its departments, the entire operations of the Sheriff and the Supervisor of Elections and portions of the operations for the other Constitutional Officers.
The Clerk of the Circuit Court was established as a public trustee by the Florida Constitution in 1838. Today, the Florida Statutes assign more than 1,000 tasks to the Clerk of the Circuit Court. The Clerk serves as the Clerk of the Circuit and County Courts, Recorder of Deeds, Clerk and Accountant to the Board of County Commissioners, custodian of all county funds and as the County Auditor.

The Clerk’s role as an elected public trustee is one of the most important aspects of the position because he serves at the will of the people. It is the Clerk’s responsibility to serve as a “watchdog” for the citizens of Pinellas County to ensure funds expended are only for a public purpose and for the benefit of the public as a whole.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Pinellas County, Florida for its Popular Annual Financial Report for the fiscal year ended September 30, 2018. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.

The Government Finance Officers Association
Award for Outstanding Achievement in Popular Annual Financial Reporting
Presented to Pinellas County Florida For its Annual Financial Report for the Fiscal Year Ended September 30, 2018
Christopher P. Moran
Executive Director/CEO

1. **AS CLERK OF THE CIRCUIT AND COUNTY COURTS**, the Clerk maintains custody of court records and all related pleadings filed, secures evidence entered in court, and ensures the integrity of court files is protected. The Clerk also collects and disburses court fines and assessments and court ordered child support and summons prospective jurors.

2. **AS RECORDER OF DEEDS**, the Clerk maintains Official Records of the County and ensures their integrity is protected.

3. **AS CLERK AND ACCOUNTANT OF THE BOARD OF COUNTY COMMISSIONERS**, the Clerk maintains official records of the Board. The Clerk also maintains county financial records and prepares financial reports, in addition to providing accounting services to all departments under the Board. The Clerk programs and maintains software for the automated financial accounting system and processes and pre-audits accounts payable, accounts receivable and payroll transactions.

4. **AS CUSTODIAN OF ALL COUNTY FUNDS**, the Clerk receives and records county revenue and invests county funds.

5. **AS COUNTY AUDITOR**, the Clerk performs the comptroller function in pre-audit of invoices before payment, and performs internal audits of county departments. Additional services include performing Inspector General investigations.
GENERAL REVENUES

Property taxes are ad valorem taxes levied on an assessed valuation of real and/or personal property. These taxes are collected annually and are computed as a percentage of the fair market value of locally assessed real estate, and tangible personal property. Property taxes are considered general revenue for the county.

Sales taxes and other taxes are comprised of the following:
The 1 cent infrastructure sales tax or the Penny for Pinellas is imposed for funding infrastructure projects that normally would have to be funded by increased property taxes or other revenue sources. The Penny for Pinellas is earmarked for capital improvement projects for roads, flood control, park improvements, preservation of endangered lands and public safety. The Penny for Pinellas is paid by all who spend money in the county, including tourists and visitors.

Tourist development tax is a local tax imposed on most rentals or leases, which have been contracted for periods of six (6) months or less, or living accommodations in hotels, motels, apartment houses, rooming houses, and mobile home parks. The revenues may be used for tourist development, beach re-nourishment, debt service and promoting and advertising tourism internationally, nationally and in the State of Florida.

Fuel tax (local option gas tax) is a tax on every net gallon of motor and diesel fuel sold in Pinellas County. It is a county imposed tax for the purpose of paying the cost of establishing, operating and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction and maintenance of roads and streets.

Communication service tax is comprised of two components: a state communications services tax and a local communication services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state.

PROGRAM REVENUES

Unrestricted interest is the revenue earned from investments.

Charges for services are made up of fees collected from the public for services rendered (e.g. court costs, building permits, park fees, animal licenses, etc.).

Operating grants and contributions include monies received from the federal and state levels to fund the operating expenses of a specific program or project. Operating expenses can include salaries and wages, rent, utilities and more.

Capital grants and contributions include monies received from the federal and state levels for the acquisition of capital assets, such as buildings, land or equipment.

The chart below shows the property tax revenues and taxable assessed values from 2017 to 2019:

<table>
<thead>
<tr>
<th>Year</th>
<th>Property Tax Revenues</th>
<th>Taxable Assessed Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>$543,977</td>
<td>$79,376,212</td>
</tr>
<tr>
<td>2018</td>
<td>$79,376,212</td>
<td>$73,503,171</td>
</tr>
<tr>
<td>2017</td>
<td>$73,503,171</td>
<td>$67,876</td>
</tr>
</tbody>
</table>

Tax proceeds are transferred to the county. Communications services are defined as voice, data, audio, video or any other information or signals, including cable services.
Pinellas County receives its revenue to fund governmental activities from many sources, the largest being property taxes. Total revenues for the County increased 9.3 percent over last year. Approximately 36.4 percent of the County’s total revenues come from property taxes and 12.9 percent from other taxes. Fees, service charges, revenues from other governments and unrestricted interest earnings account for 50.7 percent of all revenues.

Revenues in the County’s governmental activities increased $105.0 million or 9.9 percent over the prior year.

**Property tax** revenues increased by $39.4 million, or 7.8 percent over last year for all governmental activities due to an increase in property tax values of 8 percent. The millage rate for the Feather Sound Community District was increased from .5000 to .7000 to facilitate the investment and maintenance in the community park and entryway signage. All other countywide millage rates remained unchanged from the previous year.

**Charges for services** amounted to $273.7 million for the current year compared to $234.6 million realized in the prior year, an increase of $39.0 million. The primary contributors to this increase include additional revenues generated from ambulance services of $1.3 million and other governmental services charges of $28.6 million related to mortgage notes for the Affordable Housing Program.

**Capital, Operating Grants & Contributions** increased by $11.0 million from the prior year, due primarily to 1) approximately $2.7 million increase in state funding related to the red tide emergency, 2) federal funding of $5.7 million from the Federal Emergency Management Agency (FEMA) to provide disaster assistance for Hurricane Irma.

**Sales, Other Taxes & Investment Earnings** revenue increased by $15.1 million, reflecting signs of continued economic improvement in the area including investment earnings of $9.6 million.
The real estate property tax is a tax on land and improvements. Real estate property taxes are considered ad-valorem, meaning “according to worth” or that they are based on the value of the property, as determined by the Pinellas County Property Appraiser. The Pinellas County Property Appraiser’s Office establishes the value of property every year. The Board of County Commissioners, school board, municipalities, and other levying bodies set millage rates – the amount per $1,000 that is used to calculate taxes on property. A “mill” is equal to $1 of tax for every $1,000 of assessed property value. Using the taxable values and millage rates, the Property Appraiser prepares the “tax roll” and sends it to the Tax Collector. The Tax Collector then mails an annual tax notice to the property owner’s address of record as it appears on the tax roll.

Example - City of Largo Resident
Breakdown of Property Tax Bill
Countywide & City Portion - Total Taxes: $2,459.22

The example is based on a taxable value of $112,360 (assessed value is $162,360 with $50,000 exemptions for all taxing authorities except the School Board which has exemptions of $25,000).
Governmental activities include most of the basic services offered to citizens, including tax assessment and collections, election services, fire and law enforcement protection, judicial services, emergency medical services, civil emergency services, construction and maintenance of highways, streets and other infrastructure, natural resources conservation, economic and community development, social and human services, and cultural and recreational services. Property and sales and use taxes, intergovernmental revenues and various user fees finance these operations.

During the year, expenses for governmental activities increased by 9.2 percent or $95.0 million from the prior year. The largest increase was in public safety of $51.4 million and general government had an increase of $16.0 million.

**Public safety expenses** increased by $51.4 million, primarily as a result of 1) expenses associated with the construction of the new police headquarters and parking garage (in St. Petersburg) in the amount of $20.2 million, 2) additional funding of $2.6 million to support ambulance services.

**General government** expenses increased by $16.0 million, primarily as a result of additional cost recovery allocations of approximately $6.1 million for internal information technology which provides infrastructure, application support and project management.
The general fund is the primary operating fund of the county that accounts for all financial resources of the general government, except for those that are required to be accounted for in another fund.

Appropriations for the General Fund for FY2019 including reserves totaled $732.3 million.
The General Fund is used to pay the general operating and administrative expenditures not accounted for in other funds. General fund expenditures and transfers out increased by $20.3 million (3.5 percent) in FY2019. From FY2017 to FY2019, general fund expenditures increased $43.9 million (7.8 percent). The following expenditures for the departments are paid from the General Fund (including transfers of funds).

**GENERAL GOVERNMENT**
Board of County Commissioners, County Administrator, Public Defender, State Attorney, County Attorney, Technology, Communications, Office of Management and Budget, Developmental Review Services, Purchasing, Engineering and Technical Support, Administrative Office of the Courts, Planning, Law Libraries and Human Resources.

**PUBLIC SAFETY**

**PHYSICAL ENVIRONMENT**

**TRANSPORTATION**
Transportation Engineering and Design.

**ECONOMIC ENVIRONMENT**

**HUMAN SERVICES**
Animal Services, State Mandates-Medicaid and Burials, Administration, Coordination and Quality Assurance, Healthcare Services, Behavioral Health Services, Homeless Prevention and Self-Sufficiency, Eligibility Services and Mosquito Control.

**CULTURE AND RECREATION**

**TRANSFERS OUT**
Appropriated fees to fund Constitutional Officer budgets and other funds. Financial support to other funds.
Enterprise fund or business-type activities offer goods and services to the citizens of the county and are intended to be self-supporting. In FY2019, revenues in business-type activities increased 7.2 percent over the prior year by $22.4 million. Expenses were up by $9 million or 6.5 percent. From FY2017 to FY2019, revenues increased by $29.2 million (9.6 percent) and expenses increased $23.4 million (9.3 percent). The following charts reflect the enterprise fund revenues and expenses for the last three years.
The Business-type activities of the county are:

**WATER SYSTEM**
- Total program revenues for the Water System, including interest revenue, miscellaneous revenue and capital contributions, increased by $2.5 million (2.5 percent) over the prior year.
- Operating expenses of the Water System increased by 5.4 percent or $4.6 million from previous year primarily due to the following increases: costs of inventory of $.5 million, cost of central services of $.9 million, and business information technology costs of $1 million.

**SEWER SYSTEM**
- Total program revenues increased by $4.1 million or 5.2 percent over the prior year. Charges for services to customers increased by $2.1 million or 2.7 percent. The largest contributing factor to the increase was $1.3 million in revenue being recognized for treatment charges.
- Annual operating expenses increased by $3.6 million or 5.6 percent due primarily to increases in depreciation as well as maintenance and repairs to the sewer system.

**SOLID WASTE SYSTEM**
- Total program revenues of the system increased by $7.0 million or 6.5 percent over the prior year. Electrical sales revenue was down by $0.7 million resulting from a decrease in demand, while charges for electrical capacity resulted in additional revenues of $3.4 million over the previous fiscal year due to contractual rate increases.
- Revenues for tipping fees were up $1.4 million due to an increase in waste disposal tonnage processed compared to the prior year. Other revenues of the Solid Waste System were relatively consistent between the two years.
- Operating expenses for the system were down by $2.1 million or 2.3 percent over the prior year due to decreased costs of operating the Waste-to-Energy facility.

**ST. PETERSBURG/CLEARWATER INTERNATIONAL AIRPORT**
- Total program revenues for the Airport increased by $8.9 million (30 percent) over the prior year. The increase was primarily due to an increase in capital contributions of $8.2 million (73.7 percent). The airport received federal and state grants for capital projects such as, terminal and landside improvements, security system upgrades, in-line baggage system and Customs and Border protection improvements. Charges for services were down by $.19 million (1 percent) from the prior year.
- Operating expenses increased by $2.6 million (14 percent) due to an increase in personal services, other operating expenses and depreciation expense.
Pinellas County’s investment in capital assets for governmental and business-type activities is $3.6 billion, net of accumulated depreciation. This includes land, buildings, improvements, equipment, road, bridges, drainage systems, intangible assets and construction in progress. The total increase in capital assets was 1.9 percent over the prior year (1.1 percent increase for governmental activities and a 2.9 percent increase in business-type activities).
Pinellas County issues bonds in order to fund major capital projects and purchases. A significant liability of the county is the amount of outstanding bonds. In recent years the County has been successful in reducing its debt. The County’s total bonds outstanding as of September 30, 2019, was approximately $123.3 million.

<table>
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<tr>
<th>ISSUE DATE</th>
<th>ORIGINAL ISSUED AMOUNT (in Thousands)</th>
<th>AMOUNT OUTSTANDING AT YEAR END (in Thousands)</th>
<th>CURRENT MATURITIES1 (in Thousands)</th>
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<tr>
<td>July 2008</td>
<td>$42,005</td>
<td>$37,690</td>
<td>-</td>
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<tr>
<td>July 2008</td>
<td>$32,700</td>
<td>$23,805</td>
<td>-</td>
</tr>
<tr>
<td>July 2012</td>
<td>$59,510</td>
<td>$47,140</td>
<td>2,740</td>
</tr>
<tr>
<td>July 2016</td>
<td>$14,733</td>
<td>$9,510</td>
<td>-</td>
</tr>
<tr>
<td>Totals:</td>
<td><strong>$235,528</strong></td>
<td><strong>$123,360</strong></td>
<td><strong>$2,740</strong></td>
</tr>
</tbody>
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The Clerk of the Circuit Court and Comptroller, through the Finance Division, conducts all investment activity of the Board of County Commissioners in accordance with Section 218.415, Florida Statutes, Local Government Investment Policies, as well as the investment ordinance adopted by the Board (Pinellas County Code, Investment of Surplus Public Funds, Section 2-144) and Board Resolution 17-33 adopting investment policies. The investment policy and the ordinance can be found at:

http://www.pinellasclerk.org/Financial-Reports

The Board’s investment policy applies to all funds in excess of those required to meet current expenses for the Board of County Commissioners. The Association of Public Treasurers of the United States and Canada (APT US&C) awarded Pinellas County in November 2017 with the Certification of Excellence for its investment policy for the third time. This certification should be renewed every three years. Receiving this certification denotes the county has a sound investment policy founded upon professional standards to assist in ensuring prudent management of public funds.

**Investment Objectives**

- Safety - Protection of the County funds.
- Liquidity - Provide sufficient liquidity to meet the County’s operating, payroll and capital expenses.
- Income - Maximize the return, but avoid assuming unreasonable risk.
GENERAL GOVERNMENT
In 2019, Pinellas County collaborated with federal, state and local partners to host a Veteran’s Resources Expo connecting service members to their earned benefits. The County also dedicated a new Purple Heart Memorial at War Veteran’s Memorial Park in St Petersburg.

PUBLIC SAFETY
Through making Pinellas safer and healthier, EMS was responsive by answering 91 percent of calls within 10 seconds. Additionally, there were 334 fewer 911 calls for fall-related injuries than the previous year, the reduction is contributed to County’s Fall Prevention Program. An impressive 1,500 hurricane preparedness kits were distributed along with 4,500 storm information notices to mobile home residents in collaboration with local fire departments. The County distributed 900 bicycle helmets to local kids in partnership with FDOT, University of Florida and John Hopkins All Children’s Hospital. Improvements were made to the Pinellas County Jail, an $87.5 million investment. The project included a new security control center and central energy plant.

ECONOMIC ENVIRONMENT
Pinellas County Economic Development (PCED) works to drive economic growth by attracting corporate relocations, expansions, and new business to bring high-wage and targeted industry jobs to Pinellas County. At the end of fiscal year 2019, 494,000 people were employed in Pinellas, an all-time high for local employment. The County received a $7.5 federal grant with land donated by the City of St. Petersburg to build a 45,000 square-foot state-of-the-art business incubator to support local information technology and advance manufacturing industry growth.

TRANSPORTATION
In an effort to provide safer access for all users, Pinellas County, partnered with local state partners to prioritize Complete Streets and other transportation initiatives, invested nearly $54 million in capital infrastructure projects to expand and improve roads, bridges, intersections and trails. In 2019, crews repaired and installed more than 108,000 feet of sidewalk to remove potential trip-and-fall hazards. 99 percent of reported potholes were repaired within three days.
The St. Pete-Clearwater International Airport had $24 million in upgrades and renovations including new passenger hold room space, restrooms, kids play zone, and enhanced security and customs – all funded by grants and airport revenue. The Airport had its seventh year of double digit passenger growth, 12 percent increase over 2018, with over 196 million passengers in 2019.

**Physical Environment**
Pinellas County invested more than $29 million in capital infrastructure projects to reduce sanitary sewer overflows and improve the countywide water distribution system. Over $19 million was invested in infrastructure projects to prevent flooding and protect the environment and more than sixteen thousand linear feet of deteriorated drainage pipes were replaced. Approximately, 3,954 acres of public lakes, ponds and canals, an area larger than Weedon Island, was maintained to remove invasive vegetation. Mosquito control efforts included the treatment of 314,597 acres which resulted in a 15 percent reduction in mosquitoes potentially spreading disease.

The County’s second-largest freshwater lake, Lake Seminole is on track to reach its healthiest state in decades through a dredging project to remove 900,000 cubic yards of sediment that has caused issue with water quality levels in the lake. This restoration project is slated for completion in 2023 with support from Penny for Pinellas and state and federal funds.

Pinellas County is among the top counties in Florida for recycling for the last four years. The County invested $242 million to revitalize the Waste-to-Energy Facility and to extend the facility’s life to at least year 2035. At the Facility, 1.7 billion pounds of trash is burned to create renewable energy, powering more than 45,000 homes a day and 100% of wastewater bio-solids are converted into fertilizer pellets.

**Human Services**
Working with partners, Pinellas County formed a Collaborative Behavioral Health Team to fill a gap in behavioral health services and reduce homelessness. The County invested $11 million to close health system gaps and to provide critical services for vulnerable populations. The County invested $683,000 in a comprehensive care program for hundreds of veterans, youth, families and individuals in need of counseling, peer recovery-medication management and psychiatric services. The County also invested $434,000 to help people get emergency sheltering and avoid becoming homeless. Results include 259 individuals and families being prevented from becoming homeless and 174 families being transitioned from homelessness to permanent housing.
Pinellas County Government is committed to progressive public policy, superior public service, courteous public contact, judicious exercise of authority and sound management of public resources, to meet the needs and concerns of our citizens today and tomorrow.
Citizens’ Guide

This Citizens’ Guide to County Finances was prepared by the Clerk’s Finance Division, Clerk’s Print Shop, and the Board of County Commissioners Marketing & Communications Department.

Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

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Pinellas County complies with the Americans with Disabilities Act. To obtain accessible formats of this document, please contact the Finance Division at (727) 464-8300.