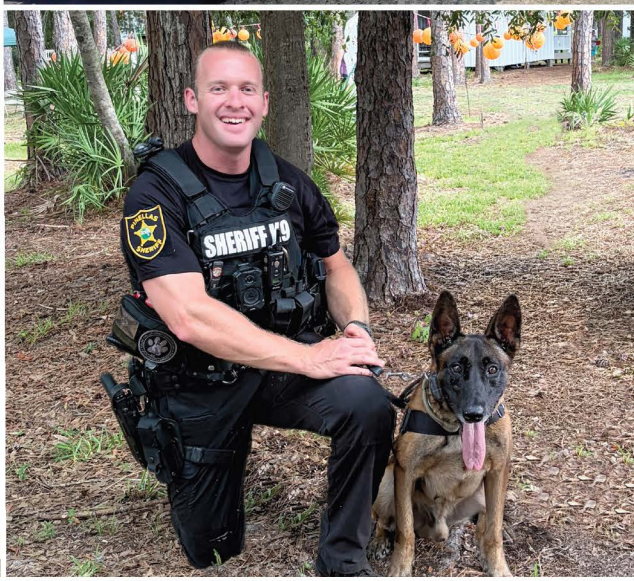
Pinellas County

Annual Operating and Capital Budget

FY2027

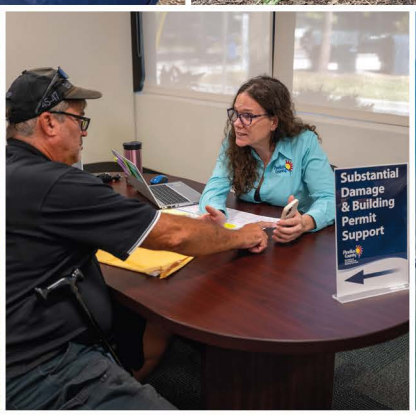














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Pinellas
County

Table of Contents

Elected Officials 5
Letter of Transmittal 7
GFOA Medallion 11
Introduction 13
- BCC Map 14
- About Pinellas County 15
- Strategic Plan Overview 17
- FY27 Operating & Capital Budgets 19
- Operating Budget 20
- Capital Budget 21
- Operating and Capital Budget Comparison 22
- Fund Budget Snapshot 25
- Operating Revenue and Expenses 26
- All Funds Revenue and Expenses 27
- Capital Revenue and Expenses 28
- Penny Explanation 29
- Property Tax Table 30
- Impact on the Taxpayer 31
- Countywide General Fund Millage History 32
- General Fund Balance History 33
- Historic Personnel 34

Introduction and Overview of the Proposed Budget 35
Resources and Balance 76
Total Funds Budget 70
Three-Year Financial Summary 81
Budget Policies 91
Fund Accounting / Types / Relationships 99
Changes in Fund Balance 101
Bonded Debt Comparison .....
Community Profile .....

Board of County Commissioners

- Board of County Commissioners 115
- County Attorney 117

County Administrator

- County Administrator 121
- Airport 134
- Animal Services 139
- Building and Development Review Services 143
- Construction and Property Management 149
- Convention and Visitors Bureau 156
- Economic Development 161
- Emergency Management 166
- Housing and Community Development 169
- Human Services 174
- Parks and Conservation Resources 183
- Public Works 190
- Safety and Emergency Services 199
- Solid Waste 207
- Utilities 212

Constitutional Officers

Clerk of the Circuit Court 223
Property Appraiser 230
Sheriff 232
Supervisor of Elections 236
Tax Collector 239

Court Support

Criminal Justice Information System 245
Judiciary 247
Public Defender 252
State Attorney 254

Independent Agencies

Business Technology Services 259
Human Resources 265
Office of Human Rights 268

Support Funding

Drug Abuse Trust 273
East Lake Library Services District 275
East Lake Recreation Services District 278
Employee Health Benefits 281
Fire Protection Districts 284
Feather Sound CSD 287
Forward Pinellas 290
General Government 294
Health Department Support 308
Lealman CRA 312
Lealman Solid Waste 315
Medical Examiner 318
Palm Harbor CSD 320
Public Library Cooperative 323
Seminole Sports District 326
Street Lighting Districts 329

Capital Improvement Plan

Capital Improvement Program Overview 335
Overview of One Year CIP 344
Overview of Six Year CIP 352
Governmental Capital Projects Program Summary 359
Enterprise Capital Projects Program Summary 365
Governmental Six-Year Plan by Function and Program 367
Enterprise Six-Year Plan by Function and Program 382
Revisions from Previous-Year 398
Operating Budget Impact Report 420

Fund Pages

General Fund 429
Air Quality Tag Fee Fund 447
Airport Rev & Op 450
American Rescue Plan Act 455
Building Services 459
Business Technology Svcs 462
Capital Projects 467
CDBG-Disaster Recovery 2025 472
Co. Transportation Trust 474
Community Developmnt Grnt 479
Community Housing Trust 483
Construction License Brd 486
Drug Abuse Trust Fund 489
East Lake Library Svc District 492
East Lake Recreation Svc District 495
Emergency Communications E911 System 498
Emergency Medical Service 501
Emp Health Benefits 505
Feather Sound Com Svc District 510
Fire Districts 513
Fleet Management Fund 516
Gifts-Animal Welfare Trst 520
Health Department Fund 523
HDPP Local Provider Participation Fund 526
Intergov RadioComm Prgrm 528
Lealman Comm Redev Agncy Trust 531
Lealman SW Collect & Dispos 534
Multimodal Impact Fees 537
Non-Ad Valorem Debt Service Fund 540
Opioid Abatement Settlement Fund 542
Palm Harbor Com Svc Dst 545
Pinellas Planning Council-Fund 548
Public Library Co-Op Fund 551
Risk Financing Fund 554
School Crossng Guard Trst 557
Sewer Interest & Sinking 560
Sewer Renewal&Replacement 562
Sewer Revenue & Operating 564
SHIP 569
Solid Waste Renew&Replace 572
Solid Waste Rev & Op 574
STAR Center Fund 578
Street Lighting Districts Fund 582
Surface Water Utility Fund 585
Tourist Development Tax Fund 589
Tree Bank Fund 593
Water Renewal&Replacement 596
Water Revenue & Operating 598

Appendices

Disaster Cost Recovery 605
Grants Overview 609
ARPA Overview PDF 612
All Decision Packages 615
User Fees 620
User Fees Summary of Changes 670
Purpose of the Forecast 709
General Fund Forecast 711
Transportation Trust Fund Forecast 713
Tourism Development Tax Forecast 715
Gas Tax 716
Tourist Development Tax (TDT) 717
Community Redevelopment Areas (CRAs) 718
Glossary 719

PINELLAS COUNTY, FLORIDA
FY27 OPERATING AND CAPITAL BUDGET

BOARD OF COUNTY COMMISSIONERS

Dave Eggers, Chair
Chris Latvala, Vice Chair
Chris Scherer, Commissioner
Brian Scott, Commissioner
Vince Nowicki, Commissioner
Kathleen Peters, Commissioner
René Flowers, Commissioner

COUNTY ADMINISTRATOR

Barry A. Burton

COUNTY ATTORNEY

Jewel White

PINELLAS COUNTY CONSTITUTIONAL OFFICERS

Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Bob Gualtieri, Sheriff
Julie Marcus, Supervisor of Elections
Adam Ross, Tax Collector
Mike Twitty, Property Appraiser

PINELLAS COUNTY JUDICIAL OFFICERS

Judge Shawn Crane, Chief Judge
Bruce Bartlett, State Attorney
Sara B. Mollo, Public Defender


Pinellas
County

To: The Honorable Chair and Board of County Commissioners

From: Barry A. Burton, County Administrator

Date: October 1, 2026

Subject: Transmittal of the FY27 Adopted Budget



I am pleased to submit the Fiscal Year 2026-2027 (FY27) Pinellas County Adopted Budget and Capital Plan. This structurally balanced budget totals $4.954B across all funds, including $1.121B in the General Fund, an increase of $8.835M (0.8%), and $1.091B in the Capital Budget, including reserves. Development of the FY27 Budget was a very dynamic process with extensive involvement from the Board of County Commissioners and other stakeholders.

Following Board direction, the Countywide General Fund property tax millage rate is adopted at 4.4989 mills, the fifth reduction in the last six years and again the lowest property tax rate since the FY90 Budget was adopted in 1989. General Fund budgeted reserves total $164.444M, which is 17.4% of revenues and equates to approximately 2.1 months of expenditures. These reserves are not excess funds. They help us respond to emergencies, absorb revenue volatility, manage state and federal grant reimbursement changes and avoid sudden tax or fee increases or sudden service reductions. The Board also chose to maintain funding for the Weedon Island Preserve and Shell Key for one additional year rather than return them to the State of Florida, as had been proposed. This budget also reduced the annual MSTU grant funding for not-for-profit agencies in the unincorporated area to $125,000 rather than fully eliminating the program, as had been proposed.

We have worked with every area of the County Government to make difficult but smart reductions while identifying revenue sources as alternatives to property taxes. In doing so, we were careful not to make cuts that would cost more in the future, such as deferring maintenance on roads and bridges that are more expensive to replace than to maintain. The Adopted Budget eliminated 52 positions across all funds, while adding other targeted positions. To limit the impact to our employees, we reassigned almost all of the filled positions affected to other vacant positions. I am confident that the work displayed in this year's budget continues to meet the high standards that have earned us the Government Finance Officers Association Distinguished Budget Presentation Award for the past 21 consecutive years.

Budget Challenges

The story of this budget began not with balance, but with a significant fiscal challenge. As we entered the FY27 budget development process, Pinellas County faced a potential General Fund deficit of more than $30M. The gap was not caused by a single decision or expense. It developed from the convergence of several pressures.

Our largest single expenditure, the Pinellas County Sheriff's Budget, was originally requested to grow at $23.724M while our largest single revenue source, Countywide General Fund Property Taxes, was growing at $26.548M. Our second largest revenue source, Sales Taxes from the State of Florida, was reduced by $6.619M due largely to the recent change in State Law associated with rent paid by businesses for commercial space. That change similarly reduced our Penny for Pinellas Infrastructure Sales Surtax projections by more than $50M projected over the final five years of the current Penny.

Unfunded Mandates and External Pressures

A growing share of the County's budget is committed before local priorities are considered. State and federal unfunded mandates require direct payments or impose obligations without sufficient funding. General Fund examples include $13.484M for Medicaid, a reduction of $370,000 (2.7%); $3.163M for Juvenile Justice, an increase of $314,000 (11.0%); $94.980M for the Florida Retirement System, an increase of $4.839M (5.4%); and recurring costs of $1.300M for cybersecurity requirements for the Supervisor of Elections. State Law also requires the County to pay

$19.042M to the Tax Collector on behalf of the School Board for property tax collection and $9.756M to the Property Appraiser for both School Board and municipality property appraisals.

Two laws recently enacted by the State Legislature have added to the pressure. Adding a cost of living adjustment (COLA) to first responder retirement benefits has added $4.581M in retirement costs for the Sheriff's Office. Changing the requirements for Counties to pay all Tax Collector fees on behalf of the School Board has added $3.031M to General Fund expenses (which is part of the $19.042M above). These examples alone require the County budget to increase by $7.612M in FY27.

Like our residents and businesses, we are experiencing increased inflation, which is affecting the cost of healthcare, retirement, construction, technology, insurance, labor and contracts. Inflation, slower revenue growth and unfunded mandates leave fewer resources for local priorities and make property tax relief increasingly difficult while maintaining essential services.

Reprioritizing Services and Programs

At my direction, departments reporting to the Board reduced their collective General Fund budgets by more than $16M from the levels presented during the June Budget Information Sessions. Most departments incorporated the already-prepared 3.0% recurring budget reduction scenarios (formerly called Stress Tests). Working with Constitutional Officers and other Appointing Authorities, many of the other entities that do not report directly to the Board reduced their budgets as well.

The Sheriff's Office agreed to reduce its General Fund request by $7.029M, including 10 vacant positions. Even after the reduction, the Sheriff's Office budget increases by $22.508M (4.7%) due to increased retirement contributions, collective bargaining and contractual obligations. The Clerk's Office reduced its General Fund request by $297,000, including one position. Business Technology Services agreed to reductions of $3.139M, including five positions. Human Resources agreed to reductions of $235,000, including two positions.

Our limited budget capacity has required us to reprioritize County needs and recommend policy shifts. Core services are protected to the greatest extent possible. Certain lower-priority programs have been reduced, transferred to other funding sources or discontinued. The County would not otherwise choose these actions, but they are necessary to preserve the most essential services at the lower property tax millage rate. These include:

- General Fund support of transportation infrastructure, including roads, bridges, sidewalks and drainage, is reduced by $1.532 million, which is half of the third dedicated millage increment for transportation infrastructure.
- Based on utilization data, Human Services and the Department of Health will close the Tarpon Department of Health facility in the fall, saving $400,000 annually.
- The budget shifts $1.417 million in Care About Me funding from the General Fund to opioid settlement funds.
- Social Action Funding is reduced from $1.706M in FY26 to $667,000 in FY27, supporting only projects funded in FY26. This will be the last year of this funding, and it will not be included in the FY28 Proposed Budget.
- General Fund support for services to survivors of sexual assault is eliminated from the budget after December 31, 2026, with private hospitals expected to assume a greater share. Under State Law, hospitals are required to provide or arrange for this service.
- Because we have been unable to fill lifeguard positions at County parks, the budget discontinues this service and eliminates 20 part-time Lifeguards and five Senior Lifeguards, totaling $374,000.
- Strengthening the medical-necessity requirements for employee GLP-1 pharmaceutical reimbursement is expected to reduce usage and is budgeted to save $800,000 in the Employee Health Benefits Fund.
- The Building and Development Review Services department has been reorganized, yielding a savings of $247,000 and eliminating 3.5 positions in the General Fund, while Housing and Community Development is similarly reduced by one position, totaling $74,000 in the General Fund. These reorganizations are designed to achieve savings without negatively impacting services provided to the public.

- County Administration and internal service divisions—including Workforce Relations (one position), Budget (one position), Purchasing (two positions), Strategic Initiatives (three positions), and the Office of Fleet and Asset Management (one position)—are reduced by $727,000. Cost recovery has been improved through the cost allocation process as well this year, reducing reliance on the General Fund.
- The budget lowers the amount each department pays per employee for medical insurance, even though healthcare costs continue to rise. This saves $611,000 in the General Fund and another $1.089M across all other funds with personnel costs. The difference will be covered by intentionally using a portion of the reserves in the Employee Health Benefits Fund.
- Public Works will charge $500,000 of personnel costs to the funds and projects supported by those employees rather than the General Fund, as had been proposed. Staff reviewed these allocations in response to questions from Commissioner Scherer regarding contra charges.
- In response to questions from Commissioner Scherer, the Parks and Conservation Resources Department (PCR) and the Office of Management & Budget (OMB) reviewed parking revenue and added an additional $285,000 in non-property tax parking revenue.
- In response to questions from Commissioner Nowicki, staff reviewed the $300,000 General Government personnel contingency and determined that it can be removed. If any department exceeds its personnel budget due to lower-than-expected attrition, staff will request a budget amendment from reserves.
- Also, in response to questions from Commissioner Nowicki, staff reviewed the need for funding for organizational and efficiency studies in General Government and determined that half ($500,000) can be removed in FY27. If more funding is needed in the new fiscal year, staff will request a budget amendment from reserves.
- The Public Works Department will phase in increases to Water and Navigation permit fees over three years. This will add $283,000 in non-property tax revenue to the General Fund in FY27. Fees will increase each year until property taxes no longer subsidize the function.

This Budget also includes targeted fee adjustments, including increases in parking rates at the County's three beach parks from $6.00 per day to $3.50 per hour, capped at $12 per day at the Board's direction. This, along with associated increases to parking fees at our park boat ramps and parking and boat ramp annual passes, is projected to generate approximately $2.773M annually. These changes bring our parking fees more in line with the fees charged in similar municipal lots. These adjustments further improve cost recovery and assign more costs to the users of the parking lots, reducing the park system's reliance on property taxes.

Necessary Policy Shifts

In short, the budget closed the projected deficit without increasing the property tax rate or drawing directly on General Fund reserves. The budget further provided property tax relief by strategically reducing certain services and appropriately increasing non-property-tax revenues.

This budget continues a necessary policy shift in how the County establishes priorities, funds services, recovers costs, uses facilities and evaluates programs. As the Board has suggested, we must ask whether a service is a core County responsibility, whether others should carry more of the cost, whether results are measurable and whether or not each service is sustainable.

The Budget Preparation Studies will continue to examine programs, service models, cost recovery, facility requirements and performance improvement opportunities. This will better inform future Board decisions. We must change longstanding practices wherever the financial model no longer supports them. That is how we preserve the County's ability to meet its responsibilities over time, minimize our reliance on property tax revenues and ultimately maintain the public's confidence.

Protecting Core Services and Assets

Within these constraints, the budget protects life, health, safety and essential infrastructure. Beyond the Sheriff's Office, the General Fund supports Regional 9-1-1, the Medical Examiner, the court system and our justice-system partners.

Transportation funding continues for roads, bridges, traffic operations, drainage, sidewalks and traffic management systems, with continuation of the majority of the three dedicated transportation millages at the same rates as in FY26 and since inception. As described above, the third dedicated transportation millage was reduced by half. The Capital Improvement Plan prioritizes extending the useful life of existing assets, all life-safety projects, and dedicated or externally funded projects.

The budget maintains commitments to beach nourishment, coastal management, surface-water improvements, environmental protection and hurricane readiness. It supports the multi-year Pinellas Recovers Community Development Block Grant Disaster Recovery (CDBG-DR) program for those affected by hurricanes Idalia, Helene, and Milton.

Our enterprise funds—Water, Sewer, Solid Waste and St. Pete-Clearwater International Airport—remain supported by dedicated revenues, adopted master plans and long-term capital programs. Rates and fees are guided by the cost of service, affordability, regulatory obligations and the need to avoid more expensive deferred maintenance. The Airport budget includes the new agreement with Allegiant Airlines.

Stewardship, Our Workforce and Modernization

This budget demonstrates responsible stewardship of the public's money and trust. We have challenged spending, reduced positions and programs, protected reserves to be able to address future risks, limited new recurring commitments and directed one-time resources to one-time needs. We cannot preserve every service at its current level, but we are preserving financial integrity and focusing resources where government is most needed.

Our workforce is the primary connection between the budget and the services our residents receive. The budget includes a 3% salary increase, budgeted at $2.283M in the General Fund and $4.289M in other funds, while continuing workforce development investments. Competitive compensation is essential to maintain quality staff, but it must remain sustainable.

The budget continues the Workday Enterprise Resource Planning software implementation to modernize financial, human resources, payroll, procurement, grants and budgeting processes, giving us a once-in-a-generation opportunity to improve internal processes and functions. Planning for the new government campus continues, subject to future Board approvals and preserved decision points on financing, design and construction.

Preparing for What Comes Next

FY27 follows demanding years of hurricane recovery and rising operating costs. It also precedes potential changes to Florida's local revenue structure, including the statewide property tax measure scheduled for the November 2026 ballot and possible further legislative constraints. Those changes could materially reduce recurring revenues beginning in FY28 and intensifying in FY29. The FY27 budget is both an annual plan and a bridge to potentially more difficult future decisions. We have balanced this budget under current law, but we cannot ignore the challenges ahead.

The adoption of the FY27 Budget concludes an especially challenging budget development process, but our work is far from complete. We must now implement the Board's decisions, monitor their effects on service delivery and continue identifying opportunities to operate more efficiently and effectively. The financial pressures facing local government will not disappear with this year's adoption. We must remain prepared to make difficult decisions, distinguish essential responsibilities from discretionary programs and ensure that the services we provide are both effective and sustainable.

I sincerely appreciate the Board's leadership and willingness to confront these challenges. I am equally grateful to our Constitutional Officers, Appointing Authorities, departments, employees and community partners for their contributions. Together, we have established a budget that protects the County's financial integrity while positioning us to meet the challenges ahead.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Pinellas County
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director


Pinellas
County

Introductory Section

Board of County Commissioners

At-Large Districts



District 1
Chris Scherer
2024 - 2028
(727) 464-3365



District 2
Brian Scott
2022 - 2026
(727) 464-3360



District 3
Vince Nowicki
2024 - 2028
(727) 464-3363

Single Member Districts



District 4
Dave Eggers
2022 - 2026
(727) 464-3276



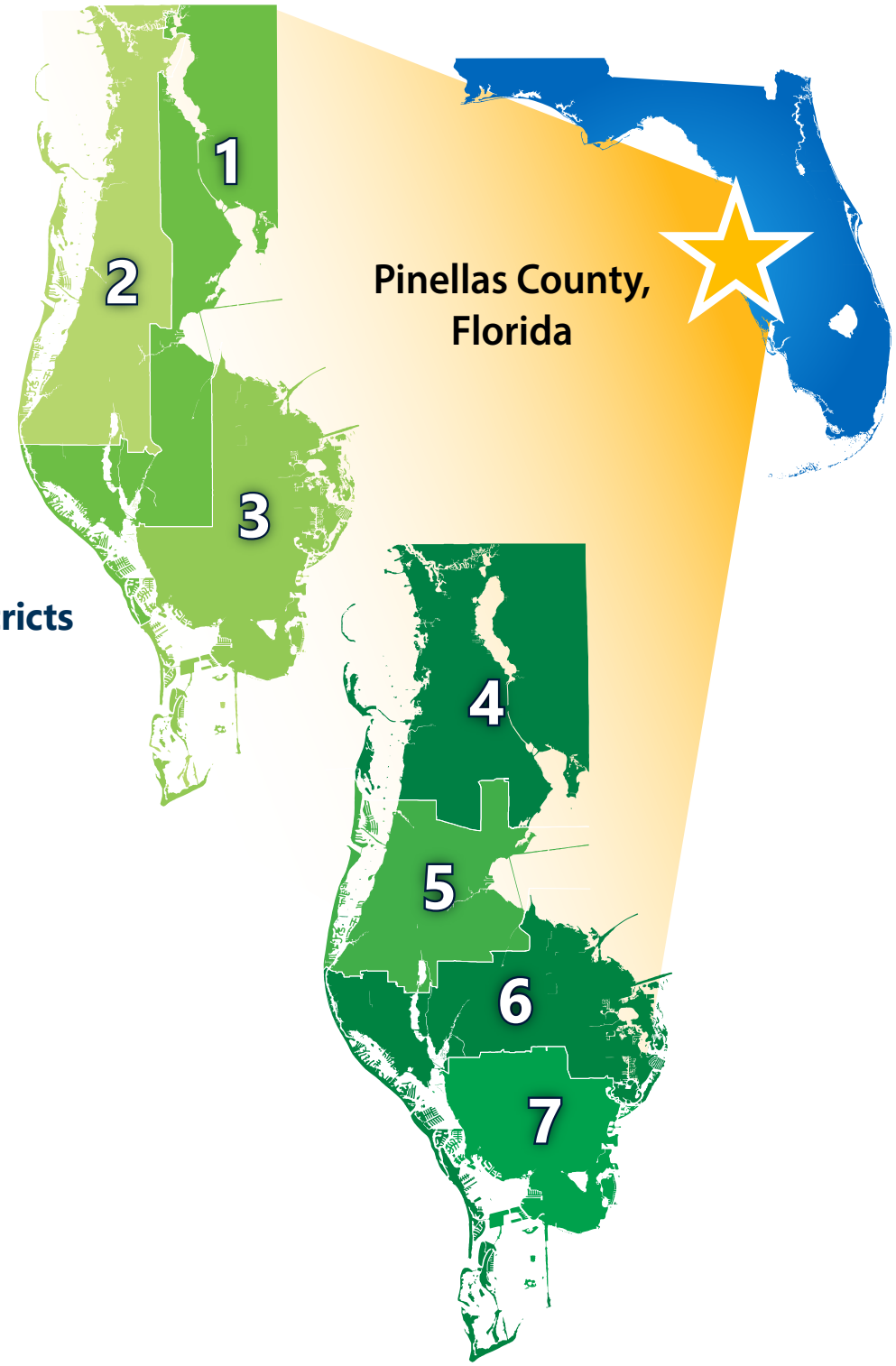
District 5
Chris Latvala
2024 - 2028
(727) 464-3278



District 6
Kathleen Peters
2022 - 2026
(727) 464-3568



District 7
René Flowers
2024 - 2028
(727) 464-3614



Pinellas County was established in 1912 and is located at the approximate midpoint of the west coast of Florida, bounded on the east by Tampa Bay and on the west by the Gulf of America. The County contains a total area of 608 square miles, of which approximately 273.7 square miles are land, and the remaining is water area. With the 2025 estimated population of 966,933, Pinellas County is the seventh largest county in Florida by population. With the second smallest total land area, Pinellas County is the most densely populated county in Florida with approximately 3,533 people per square mile of land. There are 24 incorporated municipalities in Pinellas County. St. Petersburg is the largest city in the county with a 2025 estimated population of 266,153. Clearwater, the county seat, is the second-largest city, with an estimated population of 118,327. Approximately 273,936 people reside within unincorporated Pinellas County.*(Population Source: Florida Legislature, Office of Economic and Demographic Research)*

Seven-Member Commission Elected to Govern County

Pinellas County is a political subdivision of the State of Florida. In October 1980, the voters approved a Home Rule Charter for Pinellas County. In accordance with this Charter, the Board of County Commissioners (Board) is the legislative body of county government responsible for the formulation of policy. On November 2, 1999, Pinellas County voters changed the composition of the Board from five at-large members to a seven-member commission. Four of the members are elected from single-member districts and three are elected as at-large members.

Commissions Serve on Other Boards

The Board also serves as the Emergency Medical Services Authority, Fire Protection Authority, Economic Development Authority, Lealman Community Redevelopment Agency, and Water and Navigation Authority. Individual board members serve on various other boards, authorities, and commissions, including Tampa Bay Regional Planning Council, Tampa Bay Water, Business Technology Services Board, Forward Pinellas (Metropolitan Planning Organization), Pinellas County Cultural Council, Pinellas Suncoast Transit Authority, Election Canvassing Board, Juvenile Welfare Board, and the Tourist Development Council.

Attorney, Public Defender, and five Constitutional Officers: the Clerk of the Circuit Court and Comptroller, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the public for its proper operation. The Board funds all, or in some cases, a portion of the operating budgets of the Elected Officials. The Constitutional Officers maintain separate accounting systems and budgets.

Other Government Agencies

Based on the degree of budgetary authority, taxing authority, and reporting and alignments with independent boards/councils, several other governmental entities also have their budgets reviewed and approved by the Board. These independent agencies include Business Technology Services, Human Resources, and the Office of Human Rights. The budgets of these agencies and the Constitutional Officers, as well as the County portion of support for Courts, are included in this document.

Role of the County Administrator

In 1964, Pinellas was the first Florida county to adopt the Commission/Administrator form of Government. The County Administrator is appointed by the Board and is responsible for carrying out the directives and policies of the Board. The County Administrator is also responsible for the management and supervision of all functions and personnel under the Board in accordance with Section 4.01 of the Pinellas County Charter.

Strategic Plan

The Pinellas County Strategic Plan, on which this budget is based, consists of four strategic Key Results. Each Key Result incorporates up to five strategies supported by projects and priorities carried out by County Departments. These actions, in turn, provide the building blocks for reaching the strategic goals. Visit Pinellas.gov/strategic-plan to learn more about Strategic Plan and updates that will guide the County's work through 2030.

Pinellas County FY25-30 Strategic Plan

Vision

To be the standard for public service in America.

Mission

Meeting the needs and concerns of the community today and tomorrow.

Values

- Put People First.
- Engage with Purpose.
- Focus on Results.
- Work Smart.
- Invest in our Employees.

Our Strategic Priorities



Resilient Infrastructure and Environment

1.1 Improve traffic flow efficiency.

1.2 Maintain and enhance County infrastructure.

1.3 Increase access to green space.

1.4 Improve environmental quality.

1.5 Strengthen resilience and adaptation.

1.6 Ensure sustainable water management.



Healthy and Safe Communities

2.1 Improve public health.

2.2 Enhance community safety.



Prosperity and Opportunity

3.1 Increase the availability of attainable housing.

3.2 Provide and promote tourism opportunities.

3.3 Increase workforce opportunities.

3.4 Enhance educational and cultural opportunities.

3.5 Foster business growth.



Smart Service Delivery

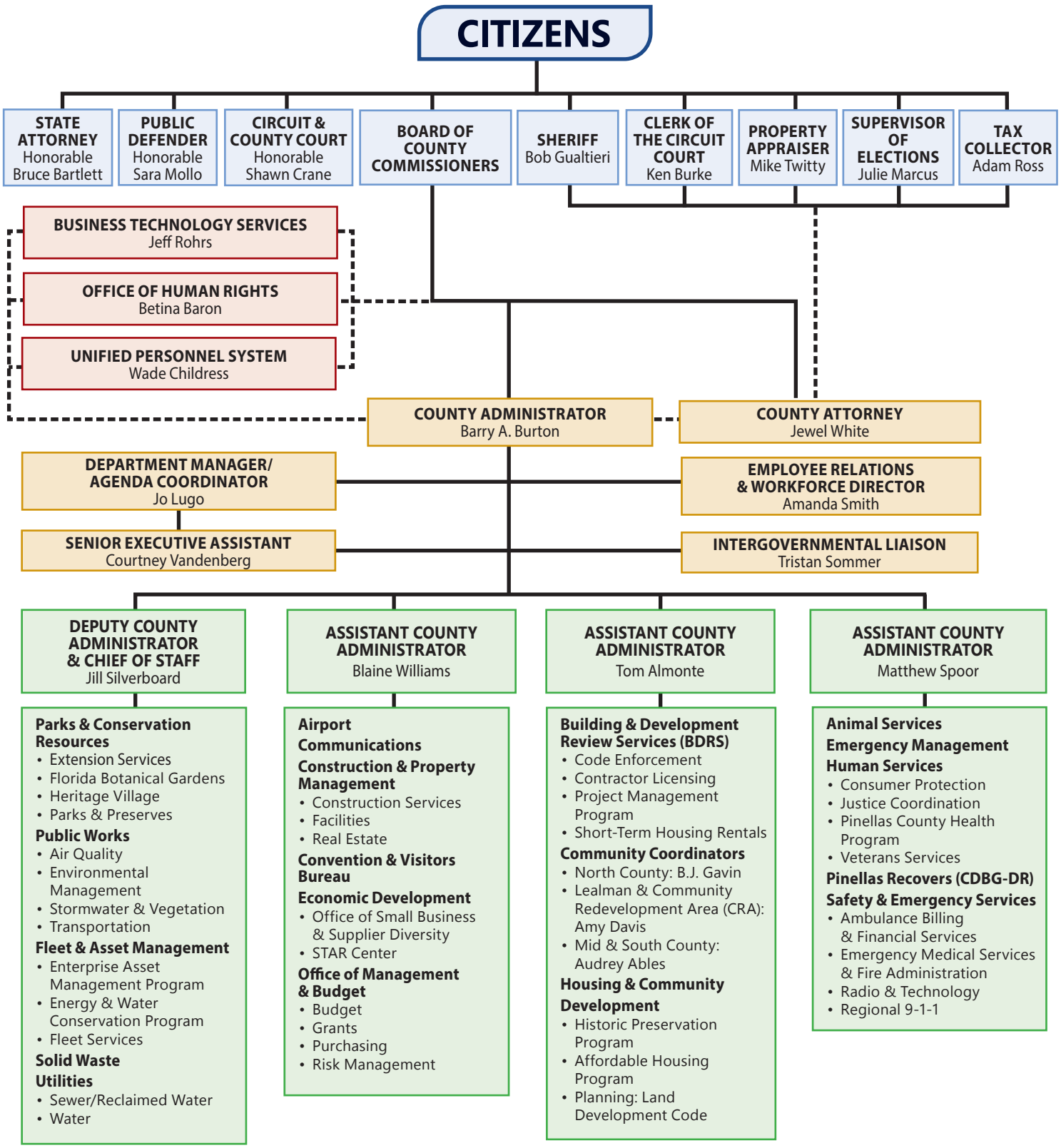
4.1 Optimize County energy use.

4.2 Achieve and maintain a high level of customer satisfaction.

4.3 Improve efficiency of service delivery through technology.

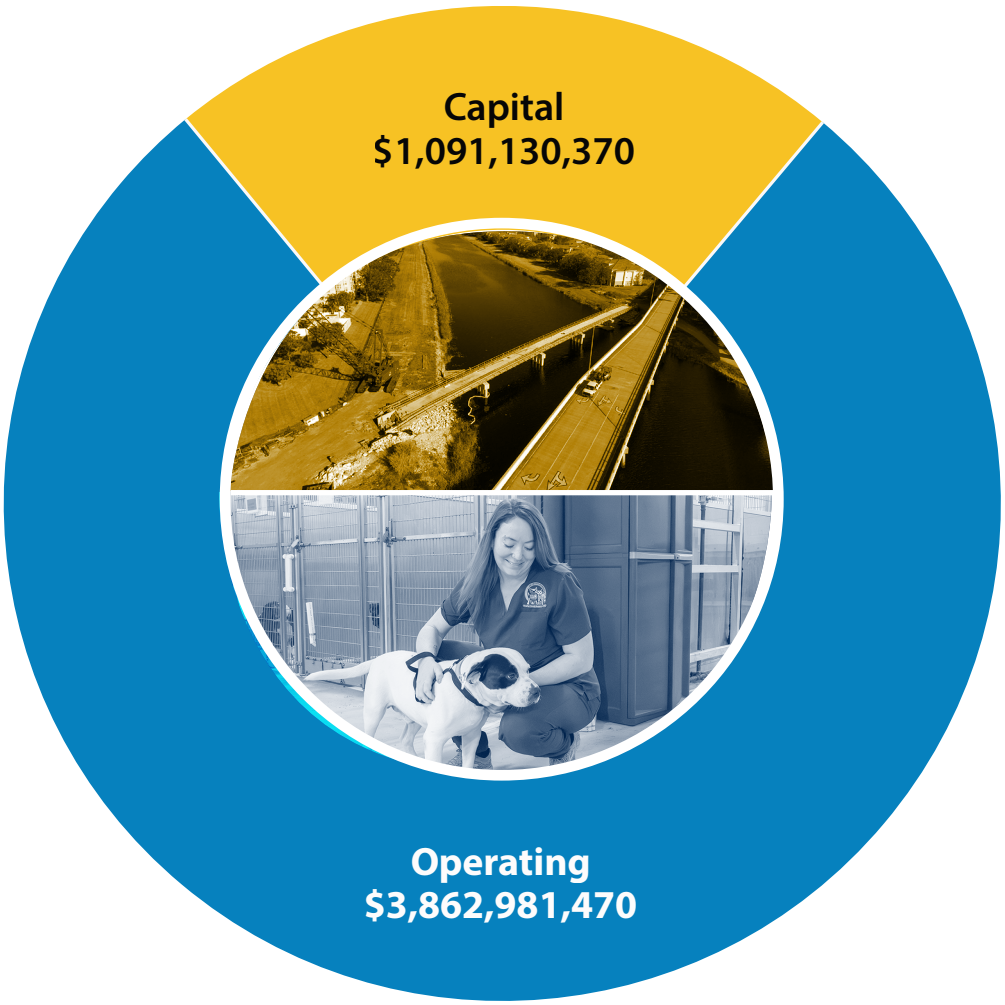
4.4 Pursue continuous improvement.

4.5 Develop and retain a highly skilled and efficient workforce.


CITIZENS
STATE ATTORNEY Honorable Bruce Bartlett
PUBLIC DEFENDER Honorable Sara Mollo
CIRCUIT & COUNTY COURT Honorable Shawn Crane
BOARD OF COUNTY COMMISSIONERS
SHERIFF Bob Gualtieri
CLERK OF THE CIRCUIT COURT Ken Burke
PROPERTY APPRAISER Mike Twitty
SUPERVISOR OF ELECTIONS Julie Marcus
TAX COLLECTOR Adam Ross
BUSINESS TECHNOLOGY SERVICES Jeff Rohrs
OFFICE OF HUMAN RIGHTS Betina Baron
UNIFIED PERSONNEL SYSTEM Wade Childress
COUNTY ADMINISTRATOR Barry A. Burton
COUNTY ATTORNEY Jewel White
DEPARTMENT MANAGER/ AGENDA COORDINATOR Jo Lugo
EMPLOYEE RELATIONS & WORKFORCE DIRECTOR Amanda Smith
SENIOR EXECUTIVE ASSISTANT Courtney Vandenberg
INTERGOVERNMENTAL LIAISON Tristan Sommer
DEPUTY COUNTY ADMINISTRATOR & CHIEF OF STAFF Jill Silverboard
ASSISTANT COUNTY ADMINISTRATOR Blaine Williams
ASSISTANT COUNTY ADMINISTRATOR Tom Almonte
ASSISTANT COUNTY ADMINISTRATOR Matthew Spoor
Parks & Conservation Resources
• Extension Services
• Florida Botanical Gardens
• Heritage Village
• Parks & Preserves
Public Works
• Air Quality
• Environmental Management
• Stormwater & Vegetation
• Transportation
Fleet & Asset Management
• Enterprise Asset Management Program
• Energy & Water Conservation Program
• Fleet Services
Solid Waste
Utilities
• Sewer/Reclaimed Water
• Water
Airport
Communications
Construction & Property Management
• Construction Services
• Facilities
• Real Estate
Convention & Visitors Bureau
Economic Development
• Office of Small Business & Supplier Diversity
• STAR Center
Office of Management & Budget
• Budget
• Grants
• Purchasing
• Risk Management
Building & Development Review Services (BDRS)
• Code Enforcement
• Contractor Licensing
• Project Management Program
• Short-Term Housing Rentals
Community Coordinators
• North County: B.J. Gavin
• Lealman & Community Redevelopment Area (CRA): Amy Davis
• Mid & South County: Audrey Ables
Housing & Community Development
• Historic Preservation Program
• Affordable Housing Program
• Planning: Land Development Code
Animal Services
Emergency Management
Human Services
• Consumer Protection
• Justice Coordination
• Pinellas County Health Program
• Veterans Services
Pinellas Recovers (CDBG-DR)
Safety & Emergency Services
• Ambulance Billing & Financial Services
• Emergency Medical Services & Fire Administration
• Radio & Technology
• Regional 9-1-1
LEGEND
DIRECT AUTHORITY
COORDINATION RESPONSIBILITY
7/29/26

The County's Budget Is Divided Into an Operating Budget and a Capital Budget.

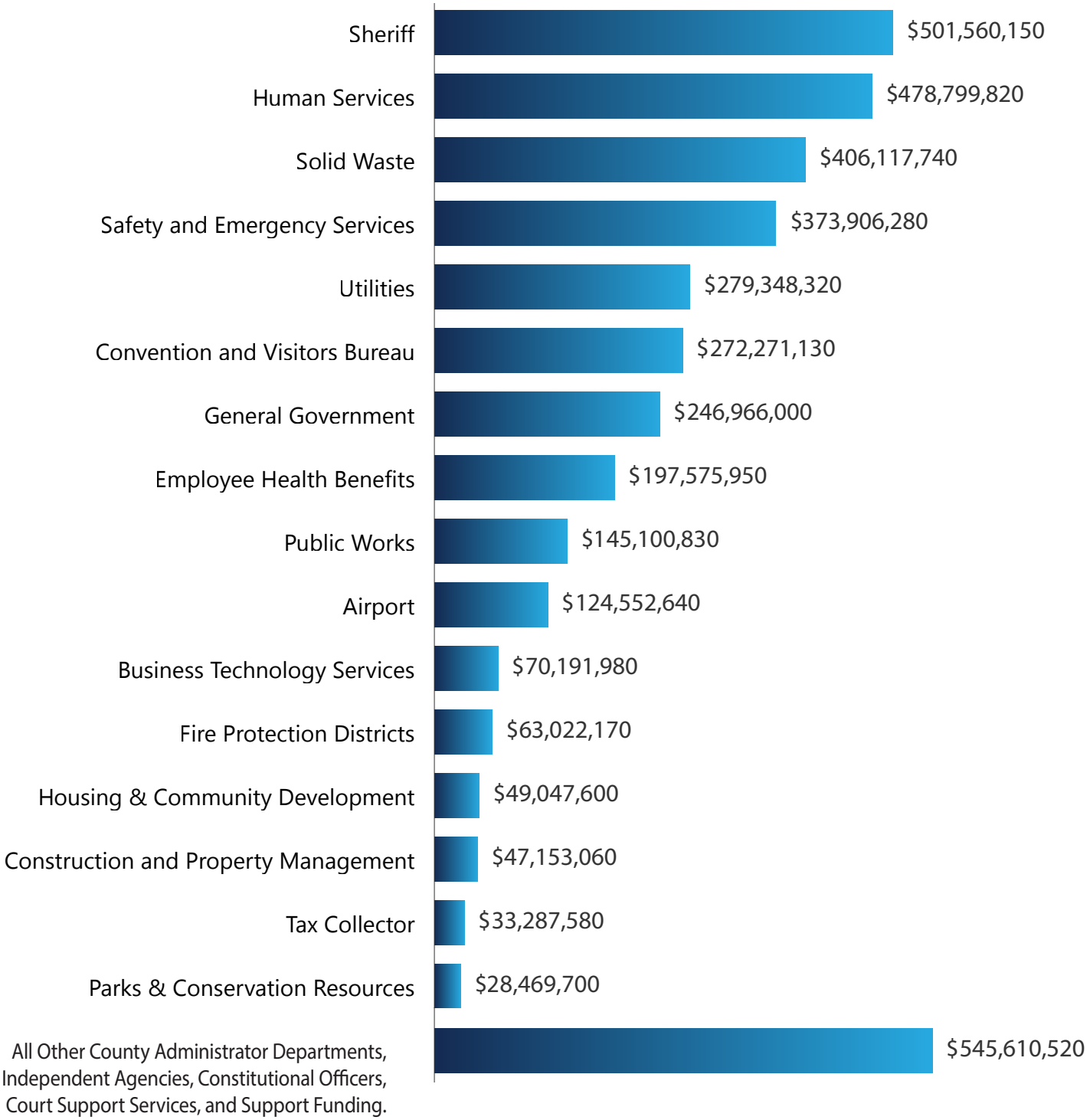
The Capital Budget is the first year of a six-year capital program. The remaining five years are a guide for the future development of the County's new and replacement infrastructure needs. The Capital Budget funds projects that often have a discrete beginning and end and have a capital asset that is constructed throughout the project (such as a park, road, bridge, building, or community center). The County's Proposed Capital Budget for FY27 is $1,091,130,370.



The Operating Budget includes appropriations for recurring and certain one-time expenditures within the fiscal year to provide for day-to-day operations (salaries and related benefits, operating supplies, contractual services, and equipment). The County's Proposed Operating Budget for FY27 is $3,862,981,470.

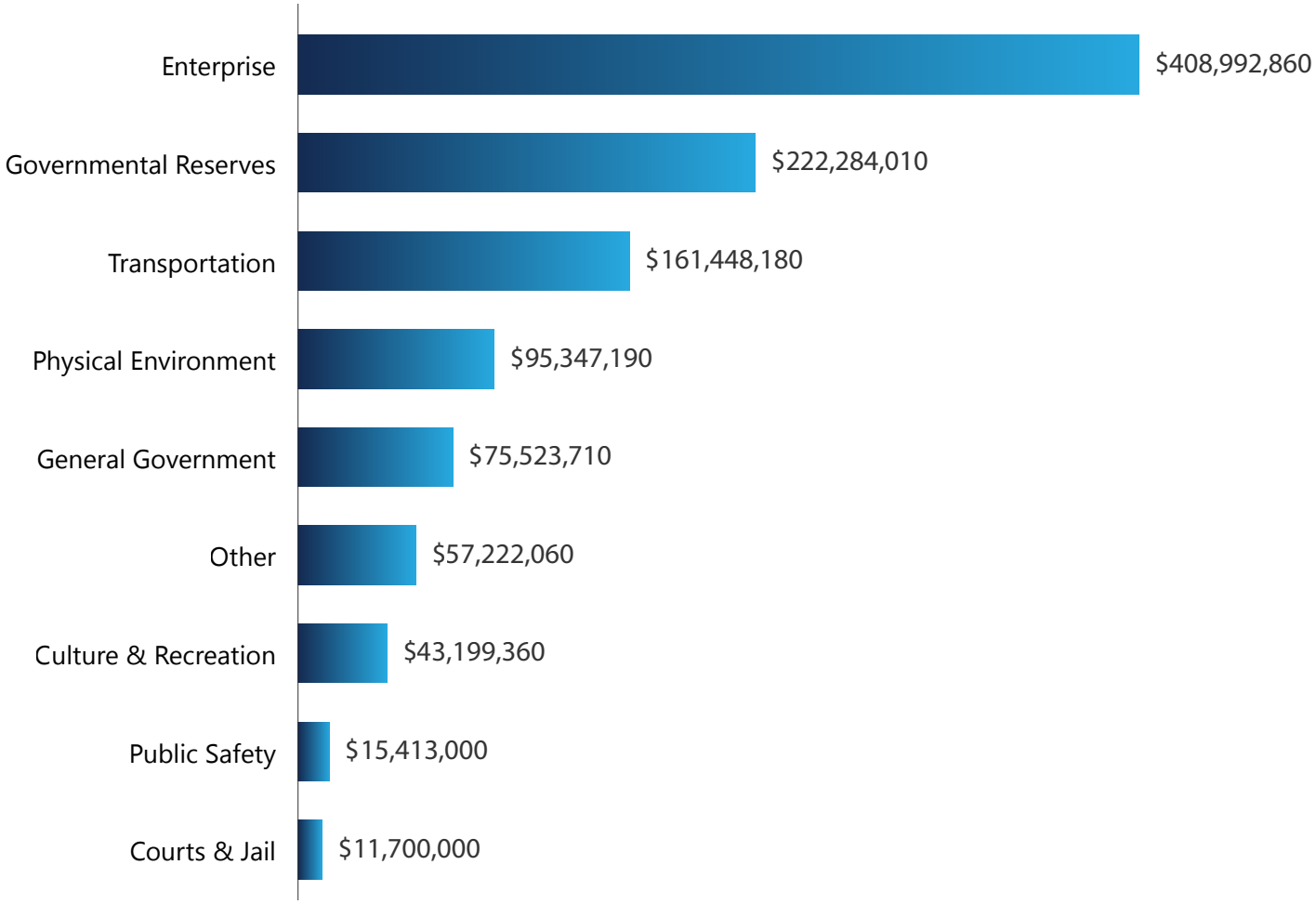
Operating Budget

The Pinellas County Operating Budget supports the Board of County Commissioners, County Attorney's Office, 15 Departments under the County Administrator, and five Constitutional Officers. It also supports Court Support Services like the Public Defender and State Attorney, Independent Agencies like Human Resources and Business Technology Services, and Support Funding like Fire Protection Districts and Medical Examiner. The budgets of these agencies are as diverse as the services they offer to the community.



Capital Budget

The Capital Budget has three main objectives: improve basic infrastructure, maximize the life span of existing infrastructure, and prioritize current and future needs to best serve citizens. This chart shows the relative size of the Capital Budget required to accomplish these objectives for different County service areas and functions.



Operating Budget Comparison

	FY25 Budget	FY25 FTE	FY26 Budget	FY26 FTE	FY27 Budget	FY27 FTE
Board of County Commissioners						
Board of County Commissioners	$2,841,380	15.0	$2,812,450	14.0	$2,746,770	14.0
County Attorney	$5,826,780	33.0	$5,937,330	33.0	$5,988,980	33.0
Total Board & County Attorney	**$8,668,160**	**48.0**	**$8,749,780**	**47.0**	**$8,735,750**	**47.0**
County Administrator, Governmental						
County Administrator	$110,075,800	145.6	$369,037,870	152.0	$359,146,800	143.9
Animal Services	$7,173,470	58.5	$7,290,680	58.5	$7,290,240	57.5
Building and Development Review Services	$23,541,280	130.0	$23,021,820	130.0	$26,717,120	124.0
Construction and Property Management	$45,206,310	115.4	$47,556,020	115.0	$47,153,060	115.0
Convention and Visitors Bureau	$324,469,500	50.0	$273,726,240	50.0	$272,271,130	50.0
Economic Development	$14,052,950	35.0	$15,787,400	35.0	$14,535,200	35.0
Emergency Management	$2,265,240	16.0	$2,268,870	16.0	$2,163,250	16.0
Housing & Community Development	$55,131,980	25.0	$50,891,140	24.0	$49,047,600	21.9
Human Services	$271,183,680	102.0	$283,325,010	100.0	$478,799,820	100.0
Parks & Conservation Resources	$28,592,860	201.2	$28,409,150	204.2	$28,469,700	191.9
Public Works	$150,759,190	516.2	$147,519,630	520.2	$145,100,830	520.2
Safety and Emergency Services	$355,445,380	197.2	$346,138,740	198.2	$373,906,280	198.2
Total County Administrator Governmental	**$1,387,897,640**	**1,592.1**	**$1,594,972,570**	**1,603.1**	**$1,804,601,030**	**1,573.6**
County Administrator, Enterprise						
Airport	$111,566,900	65.0	$124,852,980	66.0	$124,552,640	67.0
Solid Waste	$384,678,020	69.9	$383,355,190	70.1	$406,117,740	69.9
Utilities	$245,121,480	444.2	$255,098,600	439.0	$279,348,320	439.0
Total County Administrator - Enterprise	**$741,366,400**	**579.1**	**$763,306,770**	**575.1**	**$810,018,700**	**575.9**
Total County Administrator	**$2,129,264,040**	**2,171.2**	**$2,358,279,340**	**2,178.2**	**$2,614,619,730**	**2,149.5**
Total Board of County Commissioners	**$2,137,932,200**	**2,219.2**	**$2,367,029,120**	**2,225.2**	**$2,623,355,480**	**2,196.5**
Constitutional Officers						
Clerk of the Circuit Court	$18,620,970	132.7	$19,532,980	132.7	$20,740,450	133.5
Property Appraiser	$13,809,510	128.0	$14,102,830	127.0	$14,260,930	127.0
Sheriff	$458,609,530	2,485.0	$478,981,960	2,486.0	$501,560,150	2,503.0
Supervisor of Elections	$12,928,670	52.0	$12,801,290	52.0	$13,736,680	52.0
Tax Collector	$31,439,510	285.0	$32,443,530	285.0	$33,287,580	285.0
Total Constitutional Officers	**$535,408,190**	**3,082.7**	**$557,862,590**	**3,082.7**	**$583,585,790**	**3,100.5**

Operating Budget Comparison

Other	FY25 Budget	FY25 FTE	FY26 Budget	FY26 FTE	FY27 Budget	FY27 FTE
Court Support Services						
Criminal Justice Information System	$3,298,010	-	$3,872,680	-	$3,109,630	-
Judiciary	$6,025,600	47.3	$6,344,160	48.0	$6,329,150	48.0
Public Defender	$2,062,980	-	$2,433,870	-	$2,228,820	-
State Attorney	$1,107,190	-	$919,540	-	$976,490	-
Total Court Support Services	**$12,493,780**	**47.3**	**$13,570,250**	**48.0**	**$12,644,090**	**48.0**
Independent Agencies						
Business Technology Services	$70,029,040	179.0	$73,331,370	179.0	$70,191,980	174.0
Human Resources	$5,079,240	34.4	$5,117,490	34.4	$5,077,940	33.6
Office of Human Rights	$1,447,250	10.0	$1,500,710	10.0	$1,437,520	10.0
Total Independent Agencies	**$76,555,530**	**223.4**	**$79,949,570**	**223.4**	**$76,707,440**	**217.6**
Support Funding						
Drug Abuse Trust	$42,940	-	$55,820	-	$35,990	-
East Lake Library Services District	$1,067,940	-	$1,148,350	-	$1,159,620	-
East Lake Recreation Services District	$1,070,670	-	$1,148,380	-	$1,157,450	-
Employee Health Benefits	$196,987,760	3.0	$194,689,080	3.0	$197,575,950	3.0
Feather Sound Community Services District	$445,710	-	$496,340	-	$492,390	-
Fire Protection Districts	$59,649,500	1.8	$58,024,380	1.8	$63,022,170	1.8
Forward Pinellas	$6,969,240	18.0	$7,290,620	18.0	$7,386,810	18.0
General Government	$277,173,850	-	$263,246,210	-	$246,966,000	-
Health Department	$12,446,710	-	$13,357,040	-	$9,699,100	-
Lealman CRA Trust	$12,719,810	3.0	$14,250,600	3.0	$9,439,430	3.1
Lealman Solid Waste Collection and Disposal	$2,443,610	0.1	$2,735,640	0.1	$2,542,740	0.1
Medical Examiner	$9,016,020	3.0	$9,495,090	3.0	$9,844,770	3.0
Palm Harbor Community Services District	$3,569,990	-	$3,842,130	-	$4,116,510	-
Public Library Cooperative	$9,676,810	-	$10,153,330	-	$10,475,780	-
Seminole Sports District	$1,028,100	-	$1,170,110	-	$1,248,200	-
Street Lighting Districts	$1,606,010	-	$1,584,690	-	$1,525,760	-
Total Support Funding	**$595,914,670**	**28.9**	**$582,687,810**	**28.9**	**$566,688,670**	**29.0**
Total Other	**$684,963,980**	**299.6**	**$676,207,630**	**300.3**	**$656,040,200**	**294.6**
TOTAL OPERATING BUDGET	**$3,358,304,370**	**5,601.5**	**$3,601,099,340**	**5,608.2**	**$3,862,981,470**	**5,591.6**

Capital Budget Comparison

Board of County Commissioners	FY25 Budget	FY26 Budget	FY27 Budget
County Administrator, Governmental			
Physical Environment	$97,007,860	$199,867,560	$95,347,190
Culture and Recreation	$70,597,000	$63,344,000	$43,199,360
Economic Environment	$35,770,000	$29,432,250	$39,177,060
General Government	$46,018,460	$89,175,710	$75,523,710
Human Services	$31,483,000	$13,421,000	$18,045,000
Public Safety	$9,191,000	$15,938,000	$15,413,000
Transportation	$162,796,500	$189,402,600	$161,448,180
Reserves	$156,843,480	$164,245,910	$222,284,010
Total County Administrator, Governmental	**$609,707,300**	**$764,827,030**	**$670,437,510**
County Administrator, Enterprise			
Airport	$33,518,000	$26,873,000	$45,349,000
Solid Waste	$199,859,530	$216,280,150	$227,770,520
Utilities - Sewer	$100,252,590	$116,829,030	$88,972,050
Utilities - Water	$85,858,730	$82,119,150	$46,901,290
Total County Administrator, Enterprise	**$419,488,850**	**$442,101,330**	**$408,992,860**
Total Board of County Commissioners	**$1,029,196,150**	**$1,206,928,360**	**$1,079,430,370**
Courts & Jail			
Courts & Jail - General Government Services	$2,000,000	$1,500,000	$2,000,000
Courts & Jail - Public Safety	$14,000,000	$11,500,000	$9,700,000
Total Courts & Jail	**$16,000,000**	**$13,000,000**	**$11,700,000**
TOTAL CAPITAL BUDGET	**$1,045,196,150**	**$1,219,928,360**	**$1,091,130,370**

Operating and Capital Budget Summary

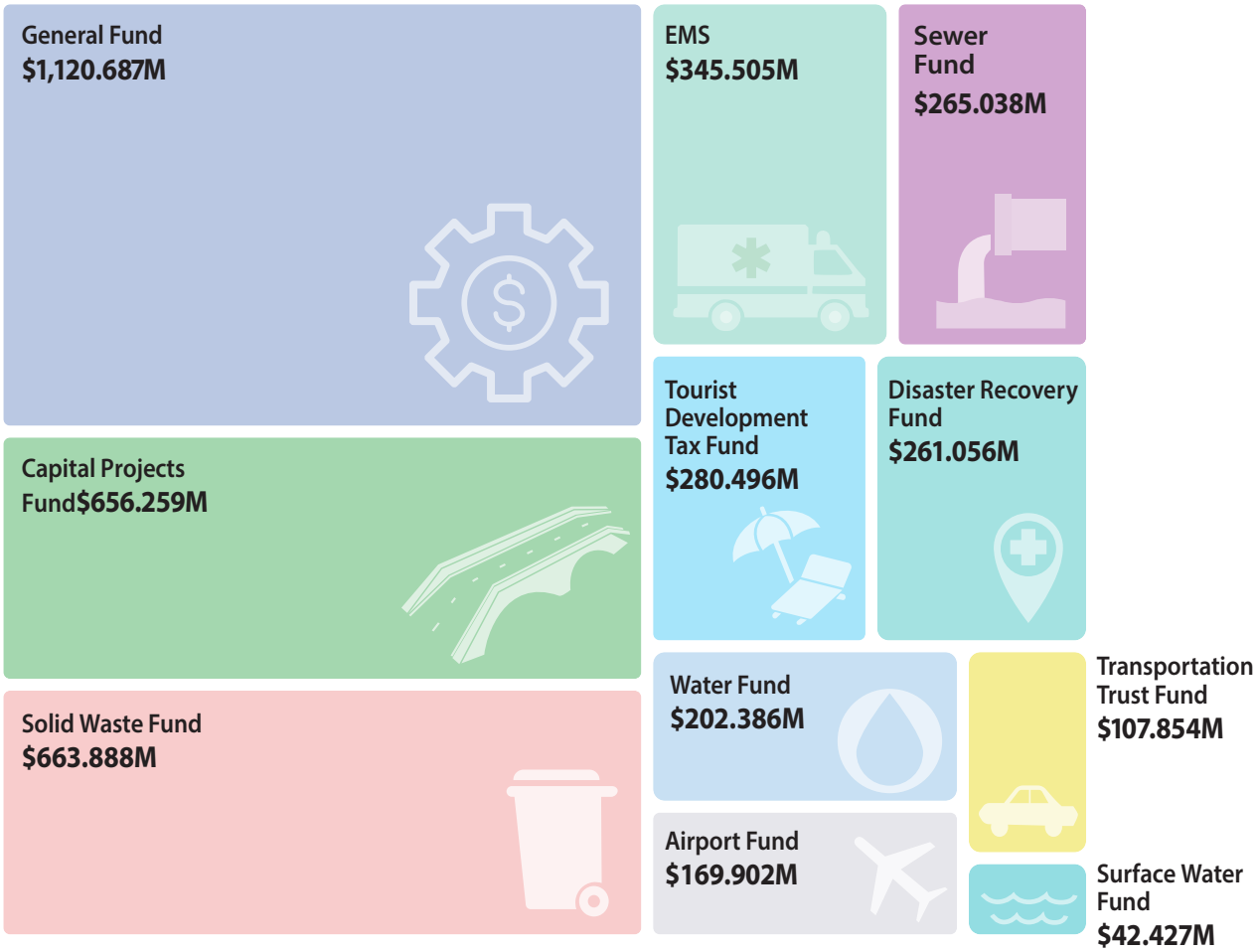
	FY25 Budget	FY26 Budget	FY27 Budget
Board of County Commissioners, Governmental	$2,213,429,650	$2,368,549,380	$2,483,774,290
Board of County Commissioners, Enterprise	$1,160,855,250	$1,205,408,100	$1,219,011,560
Constitutional Officers *	$549,408,190	$569,362,590	$593,285,790
Court Support Services **	$14,493,780	$15,070,250	$14,644,090
Independent Agencies	$76,555,530	$79,949,570	$76,707,440
Support Funding	$595,914,670	$582,717,810	$566,688,670
TOTAL OPERATING AND CAPITAL BUDGET	**$4,403,500,520**	**$4,821,027,700**	**$4,954,111,840**

* Constitutional Officers includes Courts & Jail - Public Safety
** Court Support includes Courts & Jail - General Government Services

Fund Budget Snapshot

The Pinellas County FY27 Budget is supported by 48 funds. Each is distinct from the others in its purpose, resources and appropriations. Together, these funds can be thought of as the building blocks that make up the FY27 County spending plan and spending authority. With few exceptions, money from one fund cannot be spent for the purposes of another fund.

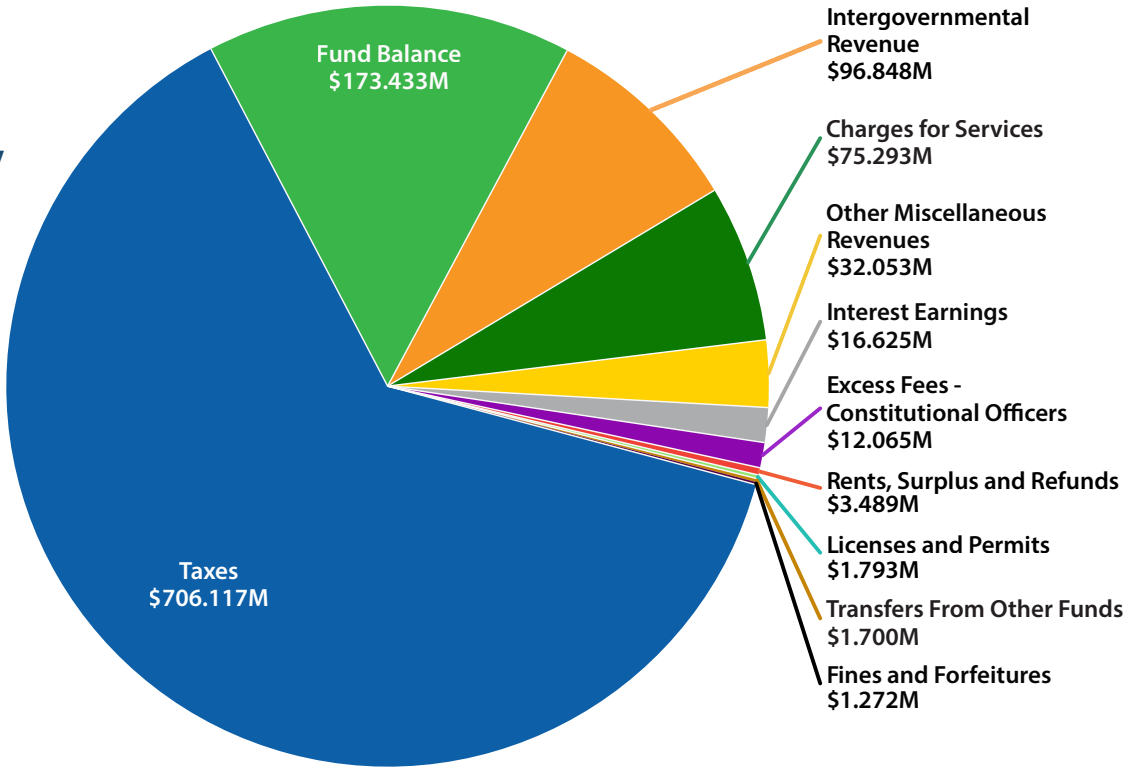
Below are eleven examples of some of the largest funds that have the greatest impact on Pinellas County residents and visitors.



Operating Revenue and Expense (General Fund)

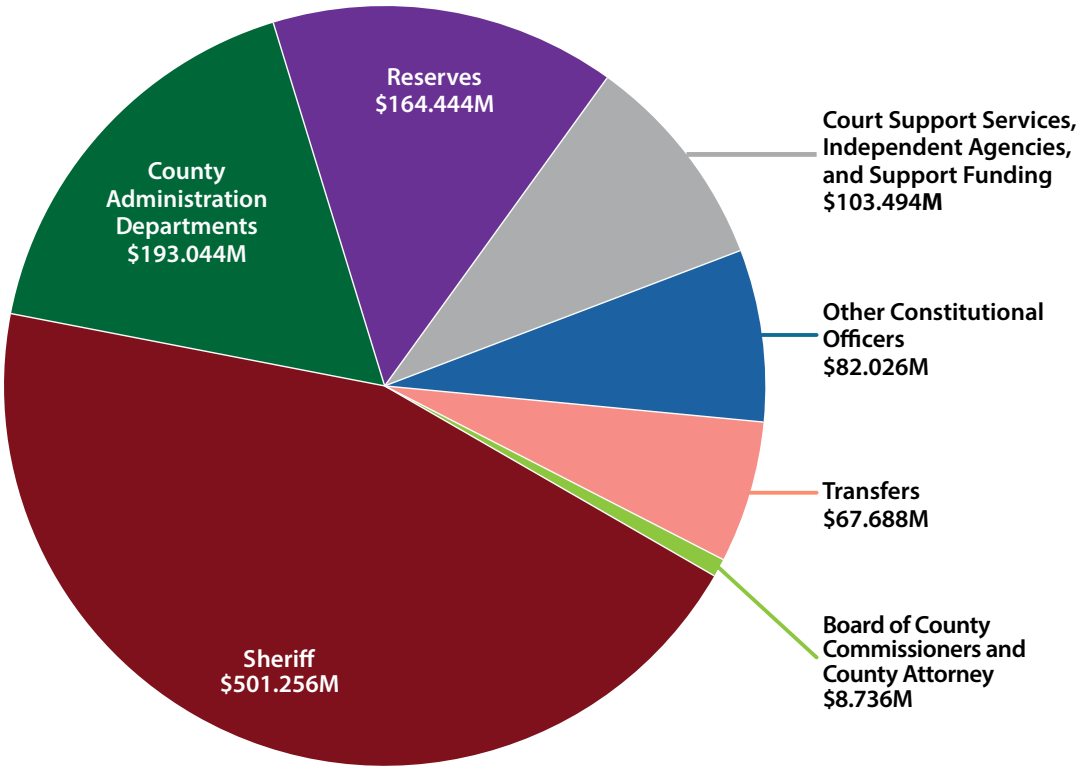
Where the Money Comes From

The General Fund has the most diverse revenue sources of all County Funds, including ad valorem taxes, grants, and charges for services. It is also the largest of all County Funds.



Where the Money Goes

The General Fund supports a broad range of County services and functions including the Sheriff, County Administrator Departments, and Court Support Services. These diverse needs create a greater demand on its resources, more so than any other County Fund.

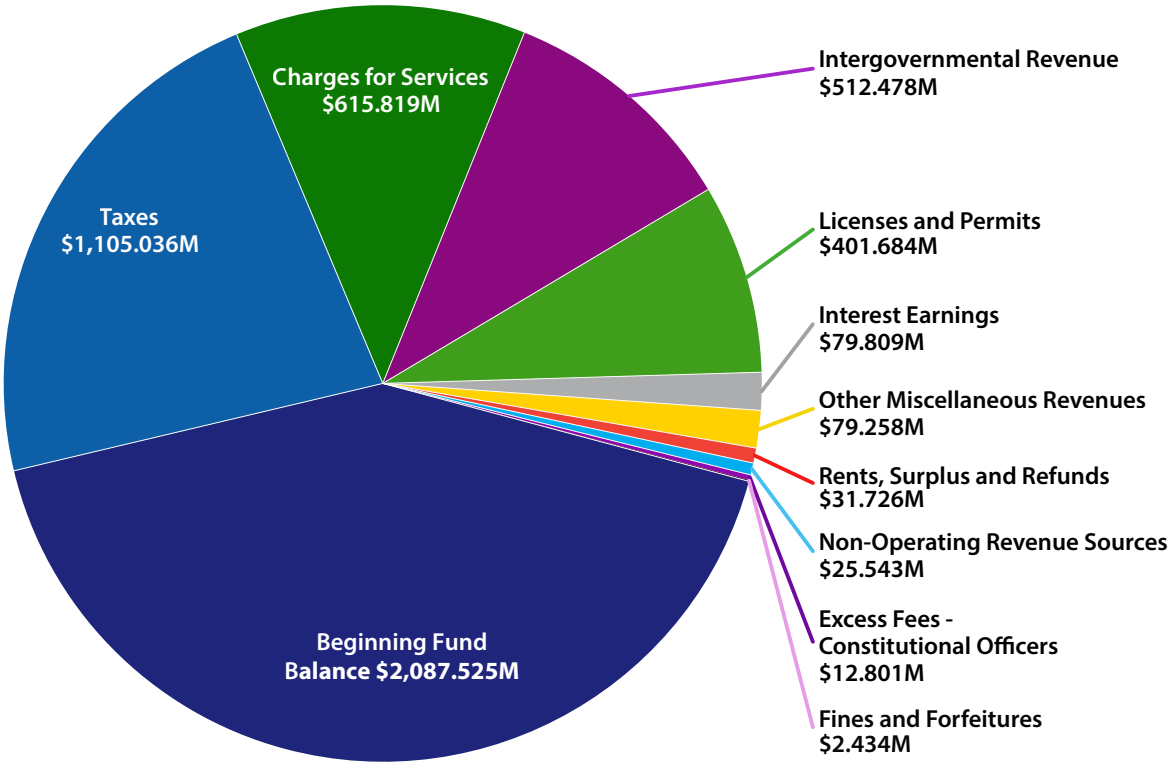


All Funds Revenue and Expenses

The total $4.95B FY27 Budget is balanced between revenue and expenditures. Including Reserves, Departments under the County Administrator make up 67.7% of the $3.86B Operating Budget followed by Constitutional Officers (15.1%), and Support Funding (14.7%). CIP County Administrator - Governmental makes up 61.4% of the $1.09B Capital Budget, followed by County Administrator - Enterprise (37.5%).

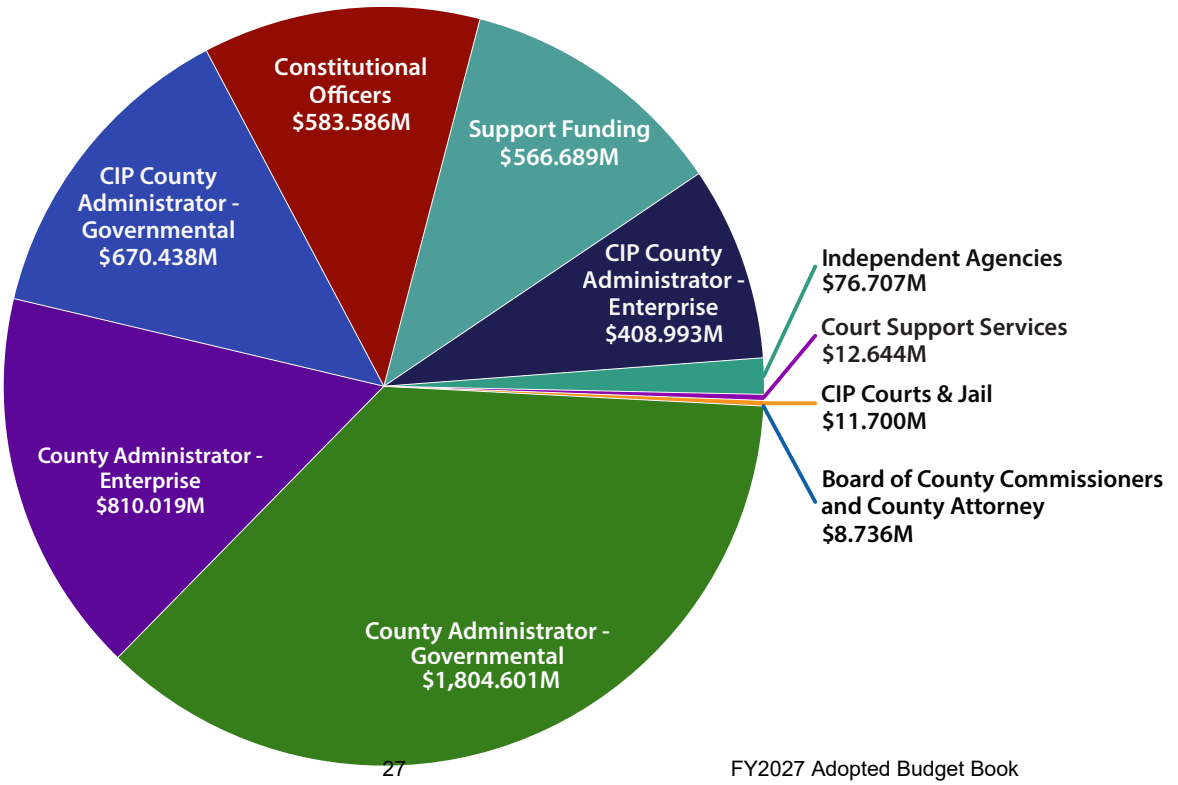
Where the Money Comes From

All County Funds receive revenue from one or more of the sources shown here.



Where the Money Goes

In this chart expenses are grouped by service area to show the relative size of different County organizations.

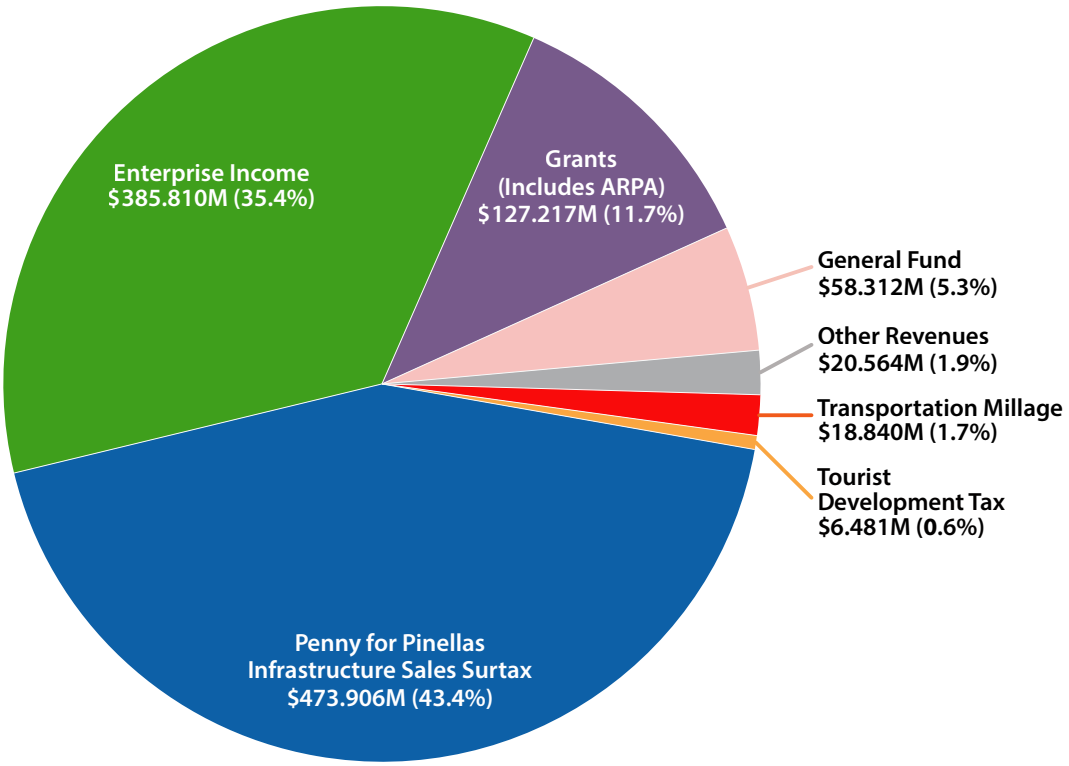


Capital Revenue and Expense

The first year of the Capital Improvement Program, FY27, is the basis for actual appropriations authorized by the Board of County Commissioners for capital projects when adopting the annual budget. The total FY27 CIP budget is $1.09B. This amount includes both Governmental and Enterprise projects, as well as reserves.

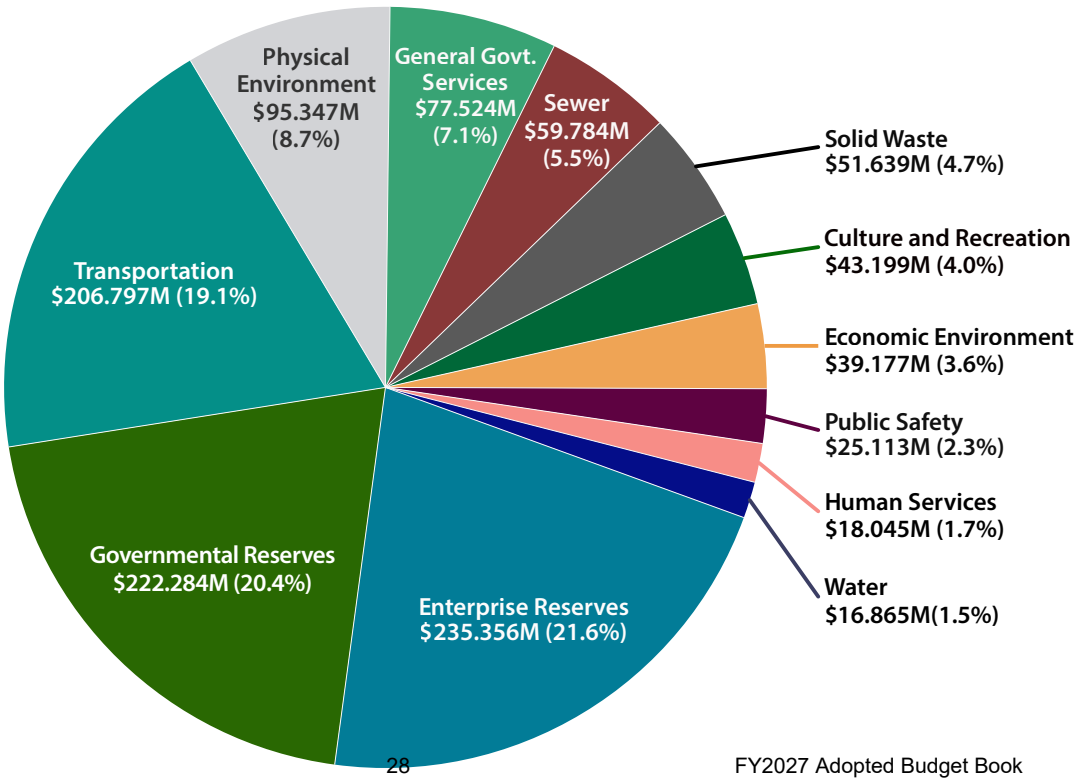
Where the Money Comes From

Different revenue sources contribute to Capital funds, including taxes, grants, and enterprise income (Airport, Solid Waste, Utilities).



Where the Money Goes

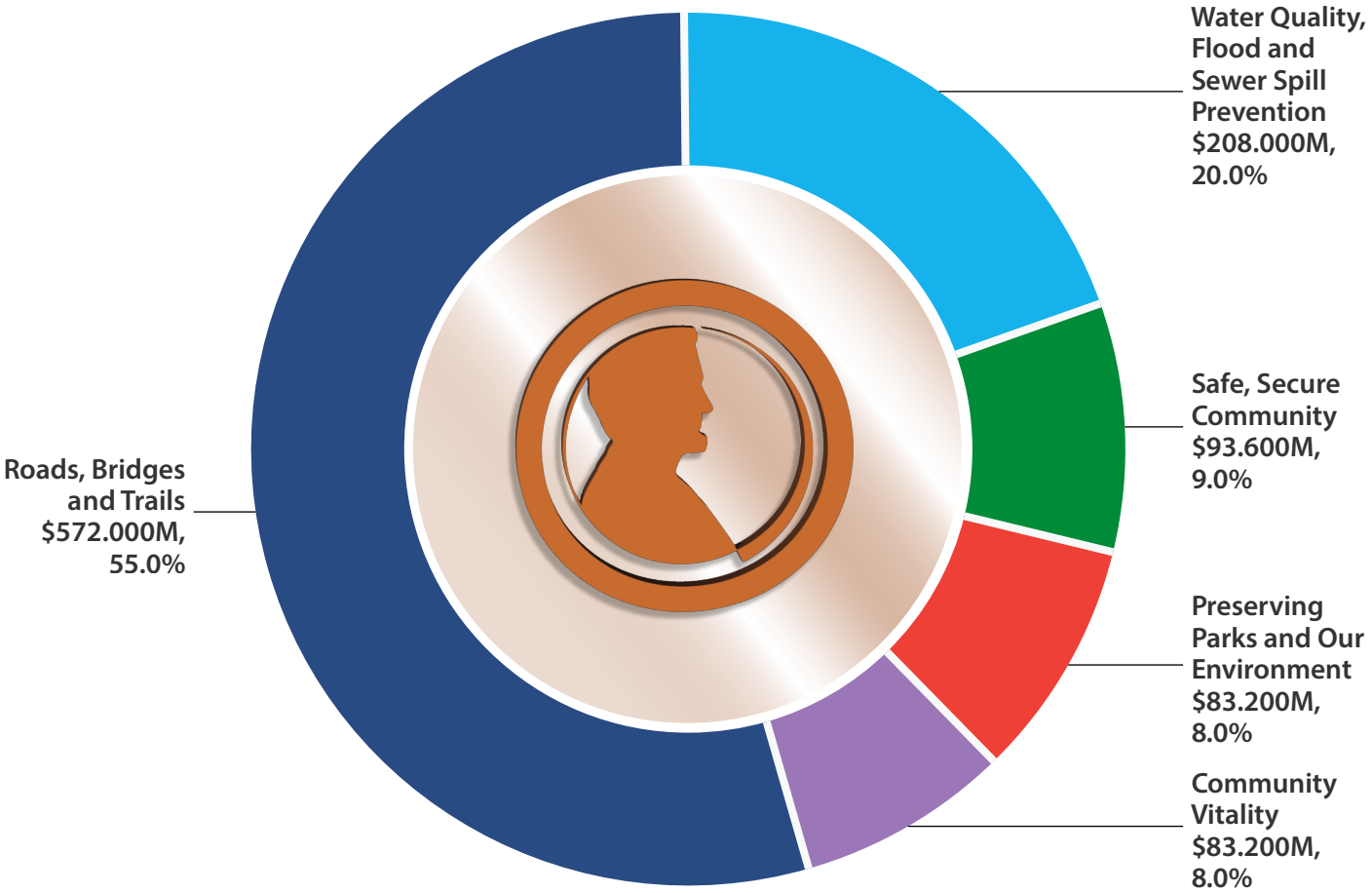
Expenses for services like utilities or economic environment and fund components like reserves are related to revenue. Together these resources are used to meet diverse needs and support both short and long term strategic goals.



Penny Explanation

The graphic below shows the Penny IV distributions by category for the decade ending December 31, 2029. Please note, this is the County's distribution of the Penny after the distribution to the countywide investment categories of Economic Development Capital Projects and Housing, and Jail and Court Facilities.

Proposed County Distribution by Category is $1.04B



Property Tax Table

Property taxes, also known as "Ad Valorem" (according to value) taxes, are assessed on real property and on tangible personal (business) property. The tax rate is expressed in "mills." One mill is one dollar of taxes for each thousand dollars of taxable value. For example, a tax rate of 5.9 mills on a taxable value of $100,000 yields $590 in taxes. The taxable values as of January 1 are established annually by the County Property Appraiser and certified for budget purposes in June. Final taxable values are certified following the appeal and adjustment process. The FY26 final taxable value of one mill reflects post-Value Adjustment Board values. Estimated revenue is calculated at 95% and represents the expected collection amounts for FY26 based on historical trends. Budgeted revenue for FY27 reflects anticipated collection amounts in eTRIM and may slightly differ from amounts in the budget software.

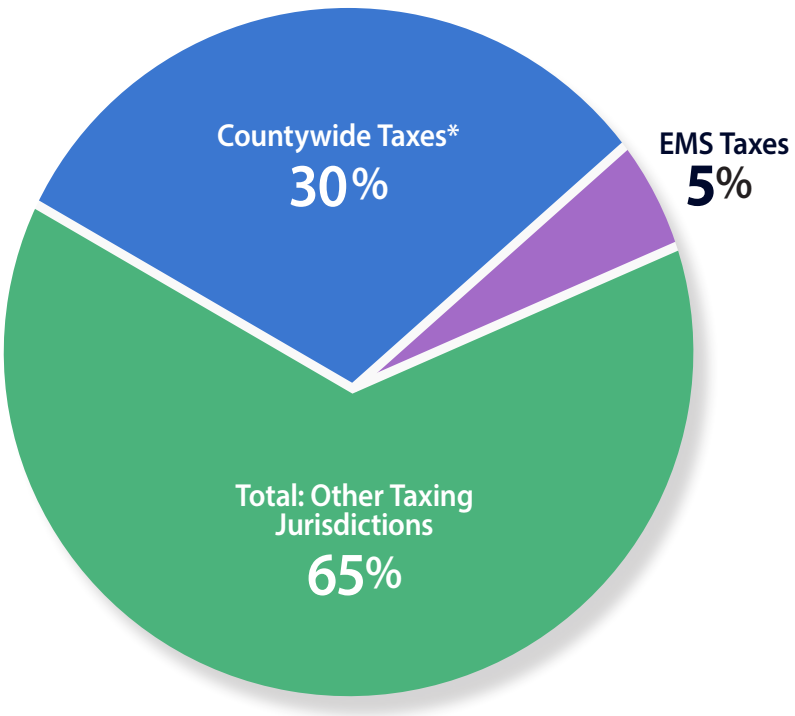
The millage rate is approved annually by the Board of County Commissioners by resolution as part of the budget process. This process must follow the "Truth in Millage" (TRIM) law (Ch. 200.065 F.S.), regarding timing, advertisement, and conduct of public hearings. By Florida Law, (Ch. 129 F.S.), counties must budget 95% of the calculated revenue for property taxes. The difference from 100% allows for collection fees discounts, and revenue that is not received during the fiscal year.

Taxing District	FY26 Tax Rate (Millage)	FY26 Taxable Value of 1 Mill	FY26 Ad Valorem Calculated @ 100%	FY26 Estimated Revenue @ 95%	FY27 Tax Rate (Millage)	FY27 Taxable Value of 1 Mill	FY27 Ad Valorem Calculated @ 100%	FY27 Budgeted Revenue @ 95%
Countywide								
General Fund	4.5423	140,273,242	637,163,148	605,305,000	4.4989	146,425,483	658,753,607	625,815,920
Special Revenue: Health	0.0713	140,300,434	10,003,421	9,503,250	0.0713	146,450,172	10,441,897	9,919,800
Special Revenue: Emergency Medical Services	0.8050	134,183,275	108,017,536	102,616,660	0.8050	139,822,950	112,557,475	106,929,590
Special Revenue: Pinellas Planning Council	0.0175	140,300,434	2,455,258	2,332,500	0.0171	146,450,172	2,504,298	2,379,090
Total B.C.C. Countywide	**5.4361**	**555,057,385**	**757,639,363**	**719,757,410**	**5.3923**	**579,148,778**	**784,257,276**	**745,044,400**
Dependent MSTU Special District								
Municipal Service Taxing Unit	2.0857	31,306,261	65,295,470	62,030,700	2.0857	32,350,848	67,474,163	64,100,460
Public Library Cooperative-MSTU	0.5000	19,575,463	9,787,731	9,298,350	0.5000	20,260,573	10,130,286	9,623,780
Palm Harbor Recreation & Library District	0.5000	7,459,740	3,729,870	3,543,380	0.5000	7,789,645	3,894,822	3,700,090
Feather Sound Community Services District	0.7000	479,549	335,684	318,900	0.7000	489,751	342,826	325,690
East Lake Library Services District	0.2500	4,465,403	1,116,351	1,060,540	0.2500	4,500,117	1,125,029	1,068,780
East Lake Recreation Svcs District	0.2500	4,465,403	1,116,351	1,060,540	0.2500	4,500,117	1,125,029	1,068,780
Greater Seminole Area Special Recreation District	0.2500	4,573,178	1,143,295	1,086,130	0.2500	4,700,352	1,175,088	1,116,340
Fire Protection Districts								
Belleair Bluffs	1.3000	584,678	760,081	722,080	1.3000	640,093	832,121	790,520
Clearwater	1.3700	2,113,411	2,895,373	2,750,610	1.3700	2,123,642	2,909,389	2,763,920
Dunedin	1.7650	682,818	1,205,174	1,144,920	1.7650	709,986	1,253,124	1,190,470
Gandy	0.7800	89,859	70,090	66,590	0.7800	91,646	71,484	67,910
High Point	2.3000	1,378,263	3,170,005	3,011,510	2.3000	1,429,494	3,287,835	3,123,450
Largo	1.6200	1,241,855	2,011,806	1,911,220	1.6200	1,303,240	2,111,248	2,005,690
Pinellas Park	2.5700	460,011	1,182,229	1,123,120	2.5700	481,987	1,238,706	1,176,780
Safety Harbor	1.2500	134,652	168,315	159,900	1.2500	140,951	176,188	167,380
Seminole	1.8000	5,099,786	9,179,614	8,720,640	1.9499	5,204,054	10,147,384	9,640,020
South Pasadena	0.2900	257,996	74,819	71,080	0.2900	288,423	83,643	79,470
Tarpon Springs	2.0250	346,794	702,259	667,150	2.0250	367,745	744,683	707,450
Tierra Verde	1.5000	1,878,885	2,818,327	2,677,420	1.5000	1,918,374	2,877,561	2,733,690

Impact on the Taxpayer

Millage is a tax rate defined as the dollars assessed for each $1,000 of value; one mill is one dollar per $1,000 of assessed value. Mathematically the equation is Taxable Value ÷ 1,000 × Millage Rate = Property Tax Owed.

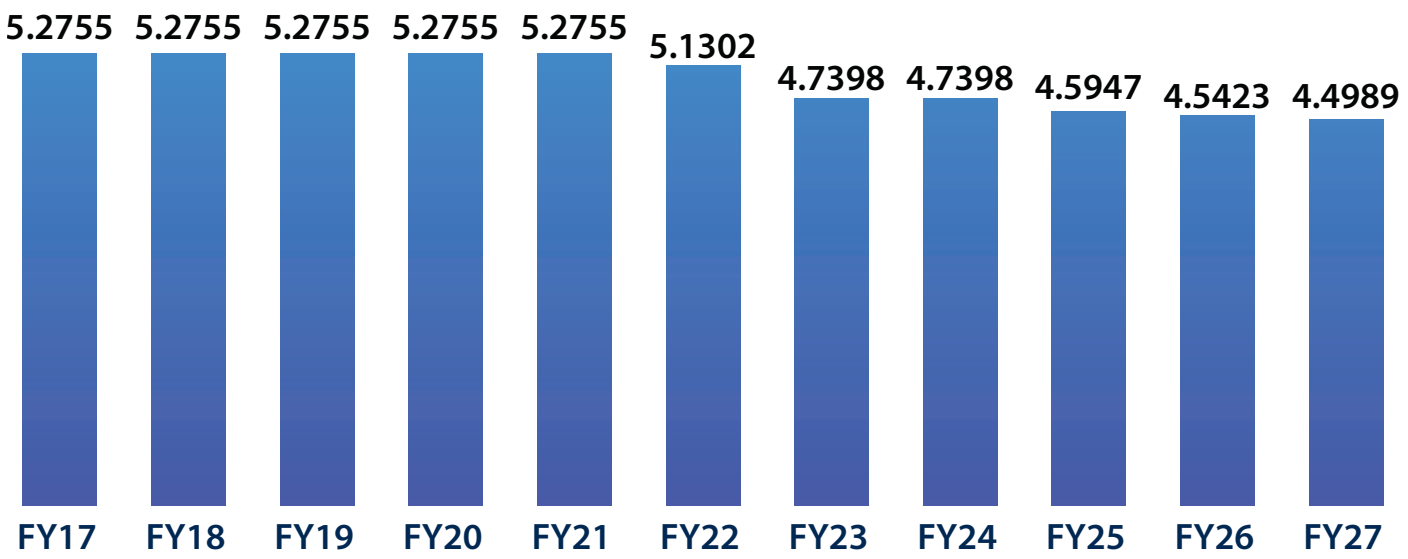
	Typical City Tax Payer	Percent of Tax Bill	Typical Unincorporated Tax Payer	Percent of Tax Bill
Countywide General Fund	4.4989	20.7%	4.4989	29.5%
Countywide Health Department	0.0713	0.3%	0.0713	0.5%
EMS	0.8050	3.7%	0.8050	5.3%
School	6.2730	28.9%	6.2730	41.1%
Other Districts	1.0170	4.7%	1.0170	6.7%
MSTU	0	0.0%	2.0857	13.7%
Transit	0.7168	3.3%	0	0.0%
Library	0	0.0%	0.5000	3.3%
Water Management	1.8670	8.6%	0	0.0%
City	6.4525	29.7%	0	0.0%
Grand Total	**21.7015**	**100.0%**	**15.2509**	**100.0%**



* Chart illustrates the Pinellas County unincorporated area percent of tax bill. All percents are rounded.

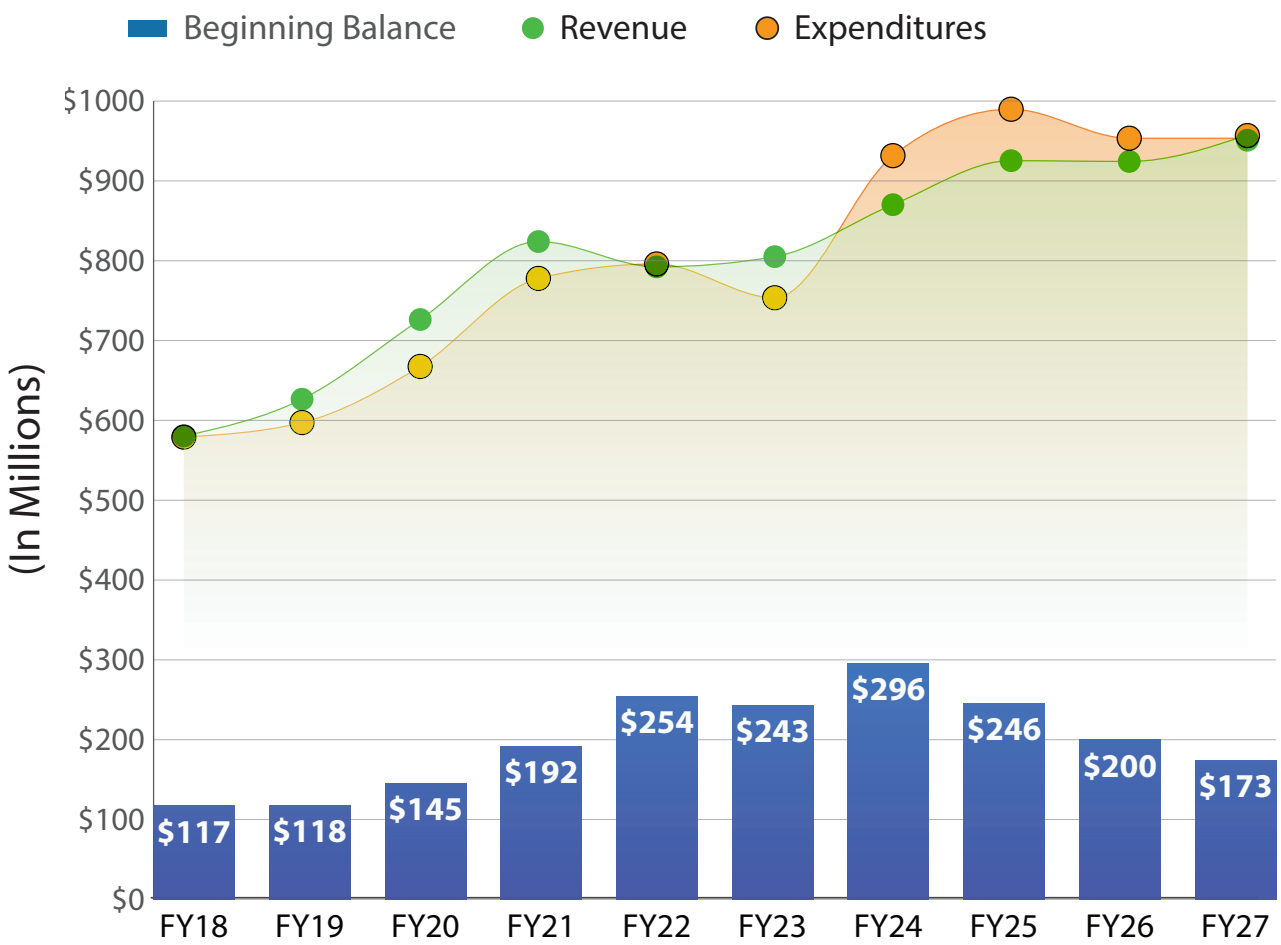
Countywide General Fund Millage History

The Board of County Commissioners adopted a Countywide General Fund millage rate of 4.4989 mills, the fifth rate reduction in the past six years. The millage rate has dropped by 14.7% since FY21. The chart below illustrates historical General Fund millage rates since FY17.



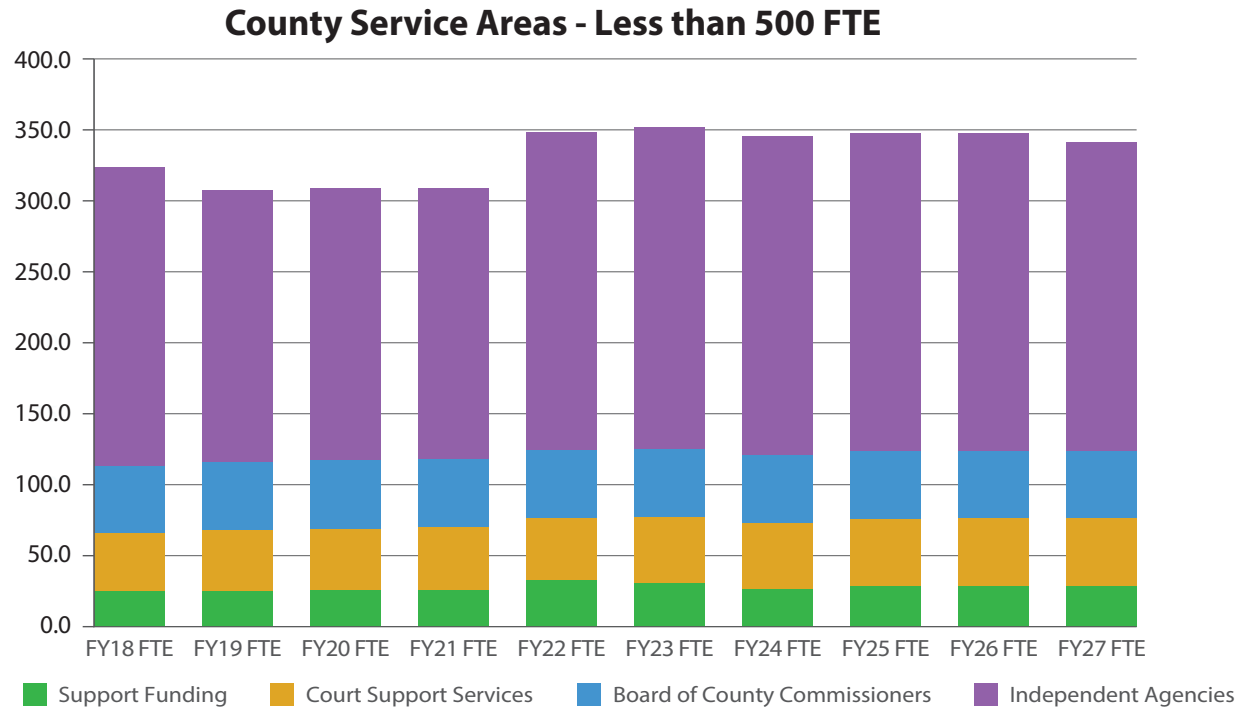
General Fund Balance History

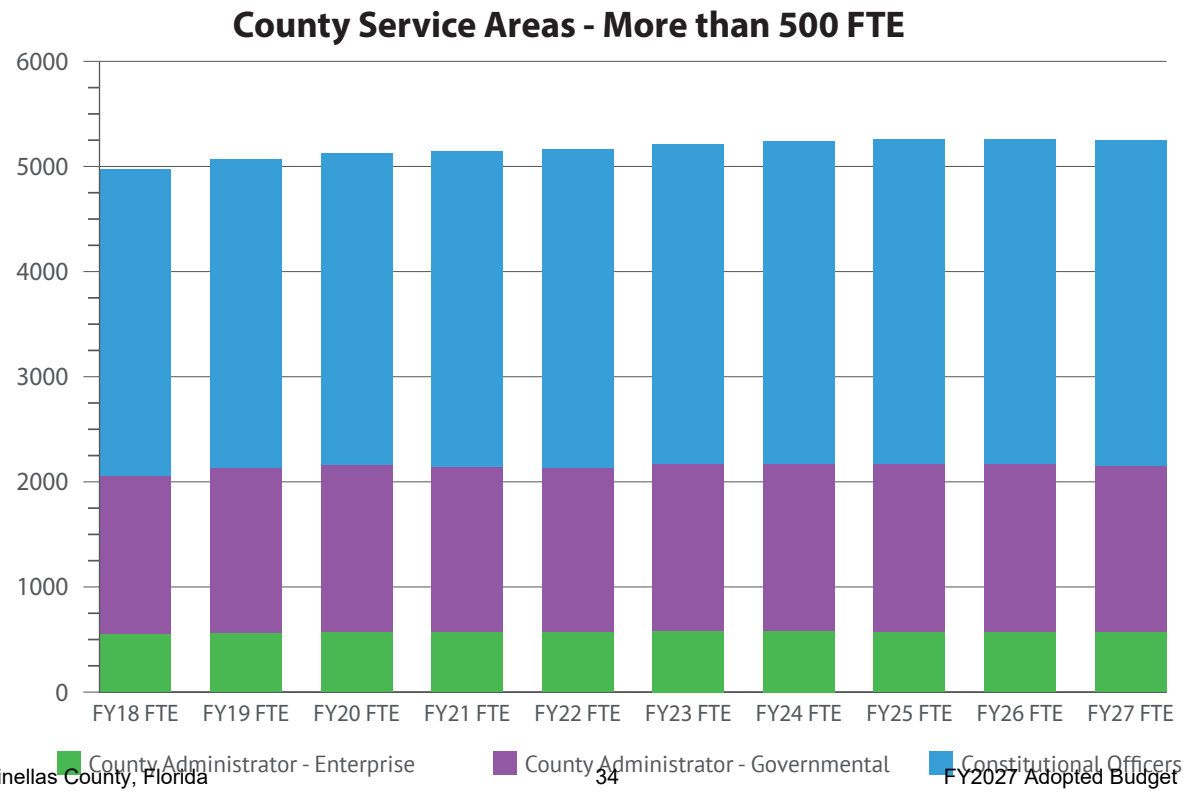
This graph shows the beginning fund balance in each fiscal year, the actual revenues collected each year, and the actual expenditures for FY18-FY25. The FY26 and FY27 balance and budget are projected.



Historic Personnel

Pinellas County Government has experienced an average annual increase in full time employees (FTE) of 0.6% from FY18 through FY27. The County has added 298.5 FTE since FY18, with Pinellas County Sheriff's Office (PCSO) accounting for the greatest numerical increase (150.0 FTE) and Supervisor of Elections having the greatest overall percent increase (30.0%) of the various Appointing Authorities and Constitutional Offices.





Introduction

The FY27 Adopted Budget is Pinellas County's financial plan for the fiscal year beginning October 1, 2026 and ending September 30, 2027. Serving as the County's principal financial, policy, strategic planning, and communication document, it was developed through collaboration with the Board of County Commissioners (Board), Constitutional Officers, Appointing Authorities, County Departments, other entities, and the County Administrator's Office of Management and Budget (OMB). It combines operational experience with financial and policy analysis to produce a balanced, credible, and responsive plan. The budget establishes how limited public resources will be allocated, identifies priorities to be funded, and provides elected officials and the public with an account of the considerations behind the Board's decisions.

The FY27 budget development process was one of the most dynamic in recent years, with extensive involvement by the Board. The Budget totals $4.954B across all funds, including a $1.121B General Fund and a $1.091B Capital Budget, including reserves (less transfers). Following Board direction, the Countywide General Fund property tax rate was adopted at 4.4989 mills, down from 4.5423 mills in FY26. This represents the fifth reduction in six years and the lowest rate since the FY90 Budget was adopted in 1989.

Changes from the FY27 Proposed to the FY27 Budget

As directed at the August 20, 2026 Work Session, Weedon Island and Shell Key remain funded by the County for FY27 rather than proceeding with turning maintenance of them over to the State of Florida. The Budget restored $555,000 that had been removed in the Proposed Budget, including $490,000 in Parks and Conservation Resources and $65,000 in Construction and Property Management. The Board also designated $4.237M for future government-campus debt service capacity.

Also as directed at the same Work Session, the Board retained $125,000 in FY27 funding for the Unincorporated Area Municipal Services Taxing Unit (MSTU) nonprofit grant program, rather than eliminating the program as previously proposed. This is a reduction from $220,000 in FY26.

Based on Board consensus, the Budget changed parking rates at Fort De Soto, Sand Key, and Fred Howard parks from $6 per day to $3.50 per hour, with a maximum charge of $12 per day (this charge had not been capped at the time the budget was proposed).

The Budget includes $85,000 of one-time transitional funding from reserves for Human Services to support sexual-assault response services through December 31, 2026, while hospitals and community partners prepare for revised service arrangements.

At its September 3, 2026, Work Session, the Board directed staff to reduce spending and identify non-property-tax revenues. Those actions supported an intermediate reduction in the planned Countywide General Fund millage rate from 4.5423 to 4.5037 mills, using $4.207M in expenditure reductions and $1.152M in additional revenues. The Board subsequently adopted a lower final rate of 4.4989 mills on September 24, 2026. The following items describe changes incorporated during the budget adoption process:

- The Budget reallocates $500,000 of Public Works personnel costs to the funds and projects supported by those employees, reducing General Fund costs by the same amount. Staff reviewed these allocations in response to questions from Commissioner Scherer regarding contra charges.
- Updated information from the State reduced the FY27 Medicaid estimate by $975,000 from the earlier proposed amount. The FY27 Budget includes $13.484M for Medicaid, $370,000 below the FY26 level; the two reductions use different comparison bases.

- Based on utilization data, the Budget reflects the planned closure of the Tarpon Springs Health Center in fall 2026, reducing annual General Fund expenditures by approximately $400,000.
- The Tax Collector identified a net increase in revenue from excess fees from the end of FY26 into the beginning of FY27. The FY27 Budget includes $809,450 in additional estimated non-property-tax General Fund revenue from these excess fees.
- In response to questions from Commissioner Scherer, the Parks and Conservation Resources Department (PCR) and the Office of Management and Budget (OMB) reviewed parking revenue. The FY27 Budget includes an additional $285,000 in estimated non-property-tax parking revenue in the General Fund.
- The Public Works Department will phase in increases to Water and Navigation permit fees over three years. The Budget includes $283,000 in additional estimated non-property-tax General Fund revenue for FY27. Fees will increase each year until property taxes no longer subsidize the function.
- In response to questions from Commissioner Nowicki, staff reviewed the $300,000 General Government personnel contingency and removed it from the Budget. If any department spends more than its budgeted personnel due to lower attrition than expected, staff will request a budget amendment from reserves.
- In response to questions from Commissioner Nowicki, staff reviewed the need for funding for organizational and efficiency studies in General Government and removed half ($500,000) from the FY27 Budget. If more funding is needed in the new fiscal year, staff will request a budget amendment from reserves.
- At the Board's direction, Public Works and OMB reviewed General Fund support for transportation infrastructure. The Budget reduced General Fund transportation infrastructure support by $1.532M, equivalent to half of the third dedicated transportation millage increment. Public Works will manage service levels within the resulting appropriation.

The budget-development process also included adjustments outside the General Fund, as summarized below. These changes are described as adopted allocations rather than pending recommendations.

The Seminole Fire Rescue District budget was reduced by $41,000 from the amount previously contemplated during development to reflect lower anticipated FY27 capital spending. That adjustment lowered the final adopted district millage to 1.9499 mills.

The Airport budget incorporates three adjustments: $1.042M in estimated additional revenue from the new five-year operating agreement with Allegiant Airlines; $173,000 in additional Transportation Security Administration (TSA) revenue; and $152,000 in additional Sheriff’s Office contract expenditures. Airport reserve appropriations were adjusted to balance these changes.

For the Convention and Visitors Bureau, the Budget increases Elite Event Funding by $367,500, to $3.368M in FY27, as previously approved by the Board. Budgeted reserves are lower by the same amount.

Four reallocations between programs and projects were also incorporated. They do not change the total budgets of the affected funds and are presented here for transparency.

For the Lealman Community Redevelopment Area (CRA), expenditures were realigned within the fund to match the budget presented to the Lealman CRA Advisory Committee. The total fund budget is unchanged by this reallocation.

For Building and Development Review Services, $106,000 in General Fund expenditures was realigned from the Development Review cost center to the Code Enforcement cost center to reflect organizational changes. This reallocation did not affect total General Fund appropriations.

For the Office of Fleet and Asset Management, $172,000 was transferred from the Resiliency program to the Asset Management program. The Resiliency program ends in FY26, and the Energy and Water Resources Coordinator position and related expenditures are budgeted in Asset Management. The total office budget is unchanged by this reallocation.

For the Palm Harbor Community Services District, less than $1,000 was reallocated between the library and recreation reserve categories to reconcile the two budgets without changing the district total.

FY27 Budget Environment

The FY27 Budget was prepared amid significant financial and policy uncertainty. Inflation continues to affect wages, contractual services, construction, insurance, electricity, and fuel. State and federal mandates impose additional costs without sufficient funding, while grants, legislative appropriations, compliance requirements, and reimbursement practices remain subject to changing policies. Potential changes to Florida's property tax structure could materially affect the County's largest general governmental revenue source. The timing of FEMA reimbursements and the remaining costs of hurricane recovery also continue to affect financial planning.

These conditions require realistic assumptions, appropriate reserves, and clear prioritization between costs that should be addressed immediately and those that can be introduced gradually over multiple years. Recurring services should generally be supported by recurring revenues, while one-time resources should be used primarily for one-time expenses or clearly defined purposes. Reserves are intended to manage emergencies, economic downturns, delayed reimbursements, and other risks - not to replace a balanced operating plan or permanently support recurring expenses. Reserve targets should be evaluated against documented risks and financial policies; neither inadequate nor unjustifiably high reserves serve residents well.

Long-range planning is essential to maintaining this balance. Looking beyond a single fiscal year allows the County to evaluate future revenues, operating costs, capital needs, debt obligations, and reserve levels before financial pressures become immediate. Enterprise funds should remain financially sustainable through appropriate rates and user fees, and restricted revenues must be used only for their authorized purposes. Rate and fee adjustments should generally be implemented through smaller, periodic changes rather than large, infrequent increases. Capital projects should also be evaluated based on their full lifecycle costs, including future operations, maintenance, staffing, and replacement obligations.

The budget should sustain essential services while preparing for needs that extend well beyond FY27. Aging infrastructure, asset preservation, storm resilience, affordable and workforce housing, and workforce recruitment and retention will require continued attention. The County is also advancing major initiatives involving St. Pete-Clearwater International Airport, the new government campus, and the replacement of its enterprise resource planning system. Each initiative requires coordinated project planning, realistic cost estimates, and a clear understanding of its long-term financial and operational effects as commitments are approved and implemented.

These challenges also create opportunities to improve County operations. The strategic use of technology, paired with coordinated capital planning, energy conservation, purchasing efficiencies, process improvements, and stronger grant management can help control costs and improve service

delivery. Continued investment in resilient infrastructure can reduce future financial exposure, while housing initiatives and community partnerships can strengthen the workforce and local economy. These efforts depend on a capable and committed workforce whose professional experience and judgment help the County evaluate service levels and understand the practical effects of funding decisions. The FY27 Budget includes a 3% salary increase, budgeted at $2.283M in the General Fund and $4.289M in other funds, while continuing employee development investments.

The pages that follow describe the legal framework, budget process, financial structure, major funds, revenues, reserves, capital investments, and policy considerations that shape the FY27 Budget. They also explain the economic, demographic, and operational factors affecting the County's outlook. Together, this information is intended to promote transparency, strengthen public understanding, and provide a practical framework for carrying the budget forward with sound judgment and responsible execution.

Legal requirements and statutes

The budget complies with Chapter 129, Florida Statutes, which governs the preparation, adoption, and administration of county budgets and promotes responsible financial planning, accountability, and transparency.

Each county must adopt an annual balanced budget identifying anticipated revenues and other available resources, including fund balances, and the expenditures and reserves needed to provide County programs, services, and operations. The budget legally authorizes expenditures during the fiscal year. Spending may not exceed appropriations unless the budget is amended in accordance with law and County procedures.

Florida law permits the Board of County Commissioners to designate a County Budget Officer. Otherwise, the Clerk of the Circuit Court serves by default. Section 4.01(c)(5) of the Pinellas County Charter instead designates the County Administrator as Budget Officer, responsible for duties imposed by law or directed by the Board. The Office of Management and Budget supports the budget's technical development and administration under the Administrator's direction.

Under section 129.03, Florida Statutes, the Budget Officer first tentatively determines the Board's proposed fiscal policies, then prepares and presents a tentative budget for each applicable County fund.

The budget must use taxable values certified by the Property Appraiser to estimate the millage rates needed to fund the budget. Both the tentative and final budgets must show these values and estimated property tax revenue. The Budget Officer also estimates non-property-tax revenues and balances brought forward. The Board may revise those estimates only by resolution formally adopted and entered into its minutes.

Truth in Millage, or TRIM, requirements govern the establishment of property tax rates and communication of their potential effects. TRIM establishes deadlines for proposed millage rates, taxpayer notices, budget advertisements, and public hearings on the tentative and final budgets. When a proposed millage exceeds the rolled-back rate, the Board must disclose the percentage increase and the purposes for the higher levy at the required public hearings. The millage rate must be adopted before the related budget, through separate votes. These requirements give the public opportunities to review and comment on proposed taxes and spending before final adoption.

After adoption, the Budget Officer must electronically submit specified financial and economic information to the Florida Office of Economic and Demographic Research. Required information includes per-resident spending and debt for the preceding five fiscal years, median income, average County employee salary, the percentage of the budget devoted to employee salaries and benefits, the number of special taxing districts wholly or partly within the County and specified affordable housing expenditures.

Budget calendar and adoption timeline

Pinellas County's budget process is a continuous, collaborative effort emphasizing Board of County Commissioners oversight, professional analysis, and transparency. It includes strategic planning, budget development and review, public Budget Information Sessions (BIS meetings), and two state-required public hearings. Comprehensive materials are published online to help residents and Commissioners understand how public resources are allocated.

New Fiscal Year and Early Planning - October through December - The fiscal year begins October 1 with implementation of the Budget. Planning for the next year begins simultaneously through preliminary financial reviews, Budget Preparation Studies, development of departmental operational plans, refinement of performance measures, and agreement on work plans.

Strategic Direction and Budget Guidelines - January and February - The Board reviews the Strategic Plan and provides direction for departmental priorities and budget requests. County Administration develops budget guidelines using preliminary revenue and fund balance projections, and distributes instructions to Departments, Appointing Authorities, and Constitutional Officers.

Budget Submissions and Review - February through May - Departments and agencies submit budget requests in late February, followed by Constitutional Officers by May 1. OMB reviews the submissions and prepares recommendations for discussion with the County Administrator and Board.

Budget Information Sessions - June - During public sessions, the Board reviews key budget elements, including millage policy, revenue adjustments, and proposed program enhancements or reductions. Departments, agencies, and Constitutional Officers participate, with opportunities for Board questions and public input.

Proposed Budget - normally in July; presented in August for FY27 - The County Administrator presents a balanced proposed spending plan for the coming fiscal year. Each July, the Board also establishes maximum millage rates to meet public notice and statutory requirements. The proposed budget then proceeds through public hearings before the Board adopts the final budget in September.

Public Hearings and Adoption - September - The Board holds two state-required public hearings to receive resident input and consider final changes. Tentative millage rates and budgets are approved at the first hearing, and final rates and budgets are adopted at the second.

The new fiscal year begins October 1, restarting the annual budget development cycle.

Layout of the Budget Book

The FY27 Budget is not a single budget, but a collection of individual funds and organizational budgets that together establish Pinellas County's spending plan and legal spending authority for the fiscal year. Throughout this document, "FY27" refers to the fiscal year beginning October 1, 2026, and ending September 30, 2027. The Budget Book is organized into four primary sections to help readers move from a broad understanding of the County's finances to increasingly detailed information.

The Introduction provides the best starting point for readers seeking an overall understanding of the budget. It begins with the County Administrator's Budget Transmittal Letter and the Budget in Brief, which use summaries, tables, and graphics to highlight major revenues, expenditures, tax rates, fund balances, personnel levels, and operating and capital investments. The Introduction and Overview then explains the budget process, financial structure, major assumptions, and priority issues. Additional information on available resources, transfers, multiyear financial projections, debt, budget policies, accounting practices, fund structure, and the community profile provides context for interpreting the detailed budgets that follow.

The Operating Budget detail presents the budgets approved by the Board of County Commissioners for County departments, Constitutional Officers, Court Support, Independent Agencies, special districts, and supporting funds. Where applicable, each organizational section identifies the responsible executive, contact information, purpose, performance measures, current-year accomplishments, and the work plan for the coming year. Budget analysis and summary tables explain personnel, operating, and capital outlay expenditures, compare the FY26 Budget with the FY27 Budget, and describe the services and financial history of each program and fund.

The Capital Improvement Program presents the County's six-year plan for investing in infrastructure and capital assets. The first year represents the capital appropriations adopted for FY27, while the remaining five years identify planned investments and anticipated future infrastructure needs. Readers can use this section to review governmental and enterprise projects, changes from the prior capital plan, funding by function and program, and the expected effect of capital projects on future operating budgets.

The Appendices provide supporting detail for readers who need additional information on decision packages, user fees, changes to those fees, and other details. A glossary at the end of the document defines technical, financial, and budgetary terms used throughout the book.

Operating vs. Capital
The operating budget funds the day-to-day expenses of the County, such as personnel, materials and supplies, electricity, insurance, service contracts, etc. The capital budget funds projects, usually construction projects, with specific beginnings and ends. These include transportation improvements such as roads and bridges, drainage and flood control improvements, parks projects, and facilities construction and renovation.

Operating Budget
The FY27 Budget totals $4.954B across all funds, including a Capital Budget of $1.091B, including reserves (less transfers). Operating activities are funded through many individual funds and fund types, each serving a particular purpose and subject to distinct financial rules. These include the General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds. Structuring the operating budget across multiple funds promotes transparency, accountability, and compliance while supporting a broad range of public services.

General Fund
The County's primary operating fund is the General Fund, with a FY27 Budget of $1.121B. Because it provides the greatest flexibility in how resources may be spent, it is also subject to significant and competing demands. Most County services are supported in whole or in part through the General Fund. Property taxes are its largest individual revenue source, followed by State sales taxes and State revenue sharing. State sales-tax revenues have declined by $6.619M, due largely to changes in State

law affecting sales taxes on commercial rent. This revenue pressure makes it more difficult to preserve core services while reducing reliance on property taxes.

The General Fund is structurally balanced, meaning ongoing expenditures are fully supported by ongoing revenues without undue reliance on one-time funding sources. This principle is essential to the County's long-term fiscal health because it ensures that the cost of providing core services is supported by sustainable revenues. By avoiding the use of reserves or other non-recurring resources to fund routine operations, the County reduces fiscal risk, promotes financial stability, and preserves its ability to respond to future economic challenges and emergencies. Maintaining structural balance also supports the County's strong credit ratings and demonstrates prudent financial management.

Pinellas County maintains an Aa1 issuer rating from Moody's Investors Service, Inc., reflecting the County's strong financial position and ability to meet its financial obligations. This rating applies to the County's overall creditworthiness rather than to a specific bond or loan. Neither S&P Global Ratings nor Fitch Ratings currently maintains a countywide issuer rating for Pinellas County.

As outlined in the FY27 Budget Transmittal Letter, the County began the budget development process facing a potential General Fund deficit of more than $30M. The gap reflected rising personnel and contractual costs, slower revenue growth, declining State sales-tax revenues, inflation, and unfunded state and federal mandates. The Budget closes this gap through recurring expenditure reductions and recurring revenues, without using General Fund reserves to close the recurring operating gap or increasing the Countywide General Fund property tax rate. Certain identified one-time and other-fund appropriations should be distinguished from recurring operating support.

Major expenditure reductions, program changes, and revenue adjustments incorporated into the Budget include:

- Countywide Departmental Reductions: Implemented part or all of nearly every 3% recurring budget reduction scenario prepared by departments reporting to the Board of County Commissioners. These scenarios allowed the County to evaluate activities identified for reduction through departmental prioritization and service-impact review in advance and were instrumental in making the budget balancing plan possible.
- Sheriff's Office: Reduced the General Fund request by approximately $7.029M, including 10 vacant positions. Even after this reduction, the Sheriff's Office budget increases by approximately $22.508M, or 4.7%, primarily because of retirement, collective bargaining, employee compensation, and contractual obligations.
- Clerk of the Circuit Court and Comptroller: Reduced the General Fund request by $297,000, including one position.
- Business Technology Services: Reduced the department's budget by approximately $3.139M, including five vacant positions. The position reductions identified in the budget include a Systems Analyst, Endpoint Analyst, Endpoint Specialist, Business Intelligence Developer, and Operations Center Specialist. These reductions allow Business Technology Services cost-allocation charges to be lowered throughout County departments and funds.
- Human Resources: Reduced the General Fund budget by approximately $235,000, including reductions associated with two positions. The actions include suspending the biennial Employee Voice Survey, reducing a part-time Special Project Assistant position, and recognizing future staffing efficiencies associated with the Workday enterprise resource planning implementation.
- County Administration and Internal Services: Reduced the collective General Fund budgets of County Administration, Workforce Relations, the Office of Management and Budget, Purchasing, Strategic Initiatives, and the Office of Fleet and Asset Management by approximately $727,000,

including nine positions. Actions include discontinuing the Strategic Initiatives program and reducing three positions, eliminating a vacant Budget and Financial Management Analyst position, reducing purchasing positions, eliminating a Workforce Relations management position, eliminating a vacant Asset Management project position, reducing the remaining funding for the ICMA Fellow, and reducing professional services, contractual services, postage, operating supplies, and related administrative costs.

- Animal Services: Eliminated one vacant Animal Control Officer position, reducing recurring General Fund expenditures by approximately $84,000.
- Building and Development Review Services: Reorganized the department to budget approximately $247,000 in General Fund savings and a reduction of 3.5 positions, while using consolidation and cross-training to minimize impacts on public services. The reductions include consolidating customer operations, reducing planning staffing, and recognizing additional personnel attrition savings. The Contractor Licensing Fund was reduced by $270,000 and three positions.
- Construction and Property Management: Reduced expenditures through the department's recurring reduction scenario for repairs, maintenance, and facilities projects (approximately $1.395M); lower Duke Energy costs (approximately $591,000); and transferred approximately $433,000 of support for the St. Petersburg Foundation from the General Fund to the Lealman Exchange Fund. The Board preserved funding associated with Weedon Island Preserve rather than implementing the proposed withdrawal of County support.
- Court and Criminal Justice Management System: Reduced the General Fund allocation for Business Technology Services supporting the Criminal Justice Information System by approximately $763,000.
- Economic Development: Reduced recurring expenditures by approximately $102,000 through reductions to travel, promotional activities, training and education, contractual services, and computer and equipment purchases of less than $5,000.
- Emergency Management: Reduced recurring General Fund expenditures by approximately $84,000 through implementation of the department's 3% reduction scenario and reduced costs for printed hurricane guides.
- General Government: Reduced the budgeted General Fund allocation for Business Technology Services by approximately $7.008M, net across General Government programs. In addition, increased General Fund revenue by approximately $654,000 by increasing the administrative cost-recovery rate identified in the Full Cost Allocation Plan from 61% to 66% and using previously untapped, but allowable, recovery sources such as the Tree Bank, STAR Center, Opioid Abatement Settlement Fund, multimodal impact fees, and the Employee Health Benefits Fund.
- Housing and Community Development: Reduced General Fund expenditures by approximately $90,000, including the reduction of one Office Support Specialist position totaling approximately $74,000, along with reductions to professional services and historical-marker funding. The department will work with the Historic Preservation Board on a policy requiring future applicants to pay a matching share or the full cost of historical markers. A vacant Community Development Specialist position was also eliminated from the federal Community Development Block Grant Fund.
- Human Services: Transferred $1.417M for Care About Me from the General Fund to Opioid Abatement settlement funds. Reduced Social Action Funding from $1.706M in FY26 to $667,000 in FY27, continuing support for recurring agencies but not new agencies; FY27 is the final year of this funding, which will not be included in the FY28 Proposed Budget. General Fund support for the existing sexual-assault response service ends after December 31, 2026. The transition will require coordination with hospitals and community partners; section 395.1021,

Florida Statutes, requires emergency-room facilities to arrange specified medical and forensic services. Based on utilization data, Human Services and the Florida Department of Health plan to close the Tarpon Springs Health Center in fall 2026, saving approximately $400,000 annually.

- Parks and Conservation Resources: The Board preserved County funding for Weedon Island Preserve and Shell Key rather than moving forward with the proposed withdrawal of support for these State-owned lands. The Budget discontinues lifeguard service at County parks because of persistent difficulties filling the positions, eliminating 20 part-time Lifeguard and five Senior Lifeguard positions, with approximately $374,000 in savings.
- Parks and Conservation Resources - Parking Revenue: Increased parking fees at the County's three beach parks from $6 per day to $3.50 per hour, capped at $12 per day at the Board's direction, with associated increases to boat-ramp parking fees and annual parking and boat-ramp passes. These adjustments are projected to generate approximately $2.773M annually, bring County fees closer to comparable municipal rates, simplify collection, and improve cost recovery while reducing the park system's reliance on property tax revenue.
- Public Works and Transportation: Reduced General Fund expenditures by transferring Coastal Management personnel and operating costs of approximately $699,000 to the Tourist Development Tax Fund, decreasing adult mosquito reduction funding by approximately $100,000, and increasing personnel lapse savings by approximately $224,000. An additional $500,000 of Public Works personnel costs will be charged to the funds and projects benefiting from their work rather than the General Fund. The budget also reduces General Fund support for transportation infrastructure, including roads, bridges, sidewalks, and drainage, by $1.532M, representing half of the third dedicated transportation millage increment. The phased increase in Water and Navigation permit fees is expected to generate $283,000 in additional General Fund revenue in FY27, with further annual increases planned so property taxes no longer subsidize that function.
- Safety and Emergency Services: Increased personnel lapse savings in Regional 9-1-1 and Radio Technical Services to better align with historical vacancy experience; reduced PRIME system costs by approximately $186,000; reduced Duke Energy charges by approximately $34,000; and recognized approximately $237,500 in additional revenue from anticipated computer-aided dispatch reimbursements.
- Countywide Employee Health Costs: Updated evidence-based coverage criteria for GLP-1 medications to ensure clinically appropriate use, with savings of $800,000 budgeted.
- Countywide Health Insurance Allocations: Lowered the amount each department pays per employee into the County's health insurance fund, even as health care costs continue to rise. This reduces General Fund departmental costs by approximately $611,000 and costs in all other funds by approximately $1.089M. The difference will be covered through the intentional use of a portion of the Employee Health Benefits Fund's reserves.
- Countywide Fleet Allocations: Reduced fleet operations and maintenance cost allocations by 13.8%, providing approximately $322,000 in General Fund relief, with additional cost-allocation reductions provided to departments and entities in other funds.
- Countywide MSTU Grants: Reduced the annual Municipal Services Taxing Unit nonprofit grant program for agencies serving the unincorporated area from $220,000 to $125,000, rather than eliminating the program as originally proposed.

Staff also reviewed departments and entities supported by other funds for savings. Although the reductions in these funds were less extensive than those proposed in the General Fund, they included similar efforts to reduce staffing and internal service costs. As an example, the budget includes elimination of a vacant Community Development Specialist position in the federal Community Development Block Grant Fund. Utilities, the Airport, and several other special revenue and enterprise

funds also made targeted operating reductions and benefitted from the same cost-allocation adjustments that benefited the General Fund.

The General Fund increases from approximately $1.112B in the FY26 Budget to $1.121B in the FY27 Budget, an increase of $8.835M (0.8%). The General Fund remains structurally balanced with a reduction in the Countywide General Fund property tax rate from 4.5423 to 4.4989 mills.

The accompanying chart presents the historical distribution of General Fund resources among County departments, Constitutional Officers, and other functions through FY27.

General Fund by Group

	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
BCC	$ 2,210,570	$ 2,256,720	$ 2,236,770	$ 2,366,220	$ 2,500,800	$ 2,841,380	$ 2,812,450	$ 2,746,770
County Attorney	$ 5,330,330	$ 5,557,240	$ 5,464,610	$ 6,087,970	$ 6,241,500	$ 5,826,780	$ 5,937,330	$ 5,988,980
	$ 7,540,900	$ 7,813,960	$ 7,701,380	$ 8,454,190	$ 8,742,300	$ 8,668,160	$ 8,749,780	$ 8,735,750
Change	$ 159,020	$ 273,060	$ (112,580)	$ 752,810	$ 288,110	$ (74,140)	$ 81,620	$ (14,030)
% Change	2.2%	3.6%	-1.4%	9.8%	3.4%	-0.8%	0.9%	-0.2%
County Admin Depts	$ 184,006,220	$ 187,052,900	$ 191,907,120	$ 198,946,840	$ 205,741,790	$ 207,779,590	$ 203,132,180	$ 193,044,020
Change	$ 6,149,910	$ 3,046,680	$ 4,854,220	$ 7,039,720	$ 6,794,950	$ 2,037,800	$ (4,647,410)	$ (10,088,160)
% Change	3.5%	1.7%	2.6%	3.7%	3.4%	1.0%	-2.2%	-5.0%
Sheriff	$ 317,708,040	$ 330,092,130	$ 350,618,710	$ 374,087,080	$ 414,252,220	$ 458,416,190	$ 478,747,400	$ 501,255,550
Clerk	$ 13,151,160	$ 14,190,210	$ 13,895,420	$ 17,259,910	$ 17,212,510	$ 18,620,970	$ 19,532,980	$ 20,740,450
SOE	$ 9,035,390	$ 9,776,040	$ 10,439,470	$ 10,187,860	$ 12,501,830	$ 12,928,670	$ 12,801,290	$ 13,736,680
Tax Collector	$ 21,938,910	$ 23,220,630	$ 24,428,410	$ 28,461,290	$ 29,118,330	$ 31,439,510	$ 32,443,530	$ 33,287,580
Property Appraiser	$ 11,673,050	$ 12,081,900	$ 11,843,180	$ 12,543,300	$ 12,690,200	$ 13,809,510	$ 14,102,830	$ 14,260,930
	$ 373,506,550	$ 389,360,910	$ 411,225,190	$ 442,539,440	$ 485,775,090	$ 535,214,850	$ 557,628,030	$ 583,281,190
Change	$ 19,089,430	$ 15,854,360	$ 21,864,280	$ 31,314,250	$ 43,235,650	$ 49,439,760	$ 22,413,180	$ 25,653,160
% Change	5.4%	4.2%	5.6%	7.6%	9.8%	10.2%	4.2%	4.6%
Medical Examiner	$ 6,771,730	$ 7,024,130	$ 7,460,710	$ 7,868,370	$ 8,263,850	$ 9,016,020	$ 9,495,090	$ 9,844,770
Court Support	$ 11,300,110	$ 12,196,070	$ 13,589,980	$ 14,856,090	$ 11,321,910	$ 12,493,780	$ 13,570,250	$ 12,644,090
Human Resources	$ 4,440,410	$ 4,417,960	$ 4,378,420	$ 4,669,540	$ 4,802,330	$ 5,079,240	$ 5,117,490	$ 5,077,940
OHR	$ 1,237,420	$ 1,283,830	$ 1,273,580	$ 1,321,490	$ 1,412,660	$ 1,447,250	$ 1,500,710	$ 1,437,520
General Govt	$ 43,639,638	$ 54,671,580	$ 53,583,780	$ 58,952,860	$ 66,217,870	$ 75,776,620	$ 72,563,940	$ 73,555,030
	$ 67,389,308	$ 79,593,570	$ 80,286,470	$ 87,668,350	$ 92,018,620	$ 103,812,910	$ 102,247,480	$ 102,559,350
Change	$ (9,882,692)	$ 12,204,262	$ 692,900	$ 7,381,880	$ 4,350,270	$ 11,794,290	$ (1,565,430)	$ 311,870
% Change	-12.8%	18.1%	0.9%	9.2%	5.0%	12.8%	-1.5%	0.3%
CARES Act Exp	$ 12,019,492	$ 126,349,460	$ 32,390,810	$ -	$ -	$ -	$ -	
Storm-related expenditures							$ 11,000,000	$ 935,000
Total Operating Budget (ex Reserves, Transfers, and CARES Act)	$ 632,442,978	$ 663,821,340	$ 691,120,160	$ 737,608,820	$ 792,277,800	$ 855,475,510	$ 882,757,470	$ 888,555,310
Change	$ 15,515,668	$ 31,378,362	$ 27,298,820	$ 46,488,660	$ 54,668,980	$ 63,197,710	$ 27,281,960	$ 5,797,840
% Change	2.5%	5.0%	4.1%	6.7%	7.4%	8.0%	3.2%	0.7%
Reserves	$ 105,852,220	$ 165,667,020	$ 159,262,710	$ 156,247,740	$ 177,682,600	$ 183,613,950	$ 164,979,860	$ 164,443,970
Transfers	$ 9,779,800	$ 6,917,940	$ 23,362,430	$ 38,906,320	$ 102,569,560	$ 53,505,200	$ 64,114,650	$ 67,687,880
South County Tax Coll. Buildling			$ 10,177,100					
Future County Campus			$ 50,000,000					
Total General Fund	$ 760,094,490	$ 962,755,760	$ 966,313,210	$ 932,762,880	$ 1,072,529,960	$ 1,092,594,660	$ 1,111,851,980	$ 1,120,687,160
Change	$ 36,559,850	$ 202,661,270	$ 3,557,450	$ (33,550,330)	$ 139,767,080	$ 20,064,700	$ 19,257,320	$ 8,835,180
% Change	5.1%	26.7%	0.4%	-3.5%	15.0%	1.9%	1.8%	0.8%
Sheriff % of Operating	50.2%	49.7%	50.7%	50.7%	52.3%	53.6%	54.2%	56.4%
Constitutionals % of Operating	59.1%	58.7%	59.5%	60.0%	61.3%	62.6%	63.2%	65.6%
County Admin % of Operating	29.1%	28.2%	27.8%	27.0%	26.0%	24.3%	23.0%	21.7%
Dedicated Millage (included in Transfers above)								
0.1279			$ 11,550,000	$ 13,343,040	$ 15,046,140	$ 16,620,110	$ 17,278,770	$ 17,978,700
0.1752				$ 18,300,000	$ 20,610,500	$ 22,766,560	$ 23,668,780	$ 24,627,590
0.0218					$ 2,564,540	$ 2,832,830	$ 2,945,080	$ 1,532,190
ATMS					$ 18,000,000			
Sidewalk Backlog			$ 5,000,000					
			$ 16,550,000	$ 31,643,040	$ 56,221,180	$ 42,219,500	$ 43,892,630	$ 44,138,480

Enterprise Funds
Pinellas County uses enterprise funds for Solid Waste, Utilities, and Airport operations. These departments charge fees for their services and are expected to cover their own costs, similar to private businesses. User fees, rather than general tax revenue, pay for staffing, maintenance, daily operations, major capital improvements, and in the Sewer Fund for debt payments.

This approach is used throughout local governments and helps ensure that the people and businesses using the services pay for them. In addition, these departments and funds can reinvest their revenue directly into their systems and facilities, helping them maintain reliable service and respond to customer needs. The enterprise fund structure also protects the General Fund from the costs and financial risks associated with these large, capital-intensive operations.

The Solid Waste enterprise's Operating and Capital Budget increases from $629.635M in the FY26 Budget to $641.873M in the FY26 Amended Budget to $663.888M in the FY27 Adopted Budget. This is a 5.4% increase from the FY26 Adopted Budget.

The FY27 Budget includes $70.842M for operating expenses and $51.639M for capital projects. It also includes a $30.000M transfer from the operating fund to the capital fund. Capital reserves total $176.132M, a decrease of $3.326M from the FY26 Budget. Operating reserves total $327.671M, an increase of $26.547M.

The FY27 Budget includes an 8% increase in tipping fees - the fees charged to dispose of waste - the second year of a three-year rate plan. The increase is intended to help offset revenue lost following the expiration of the Power Purchase Agreement with Duke Energy. In FY24, the last full fiscal year in which capacity payments were received, those payments totaled $77.362M.

The operator for the Waste-to-Energy facility is now FCC Environmental Services. The FY27 Budget operator agreement costs increased by $1.892M from FY26 to FY27.

The Airport enterprise's Operating and Capital Budget increases from $151.726M in the FY26 Budget to $168.739M in the FY27 Budget. This is an 11.2% increase from the FY26 Budget.

The FY27 Budget includes $20.701M for operating expenses and $45.349M for capital projects. Capital reserves total $85.832M, a decrease of $3.264M from the FY26 Budget. Operating reserves total $16.857M, an increase of $1.653M.

The user-fee changes generate an additional $2.505M in revenue. This revenue will help pay for required airport security and maintenance services and partially fund the terminal expansion and parking garage projects scheduled to begin construction in FY27.

The Utilities enterprise's Operating and Capital Budget decreases from $589.876M in the FY26 Budget to $469.068M in the FY27 Budget. This is a 20.5% decrease from the FY26 Budget.

The FY27 Budget includes $170.728M for operating expenses and $78.293M for capital projects. It also includes $52.203M in transfers from the operating fund to the capital fund. Capital reserves total $59.224M, an increase of $21.182M from the FY26 Budget. Operating reserves total $108.620M.

The user-fee changes include CPI increases, adjustments to at-cost, and new fees for optional exclusion from the advanced metering infrastructure (AMI). The changes are year two of a four-year rate plan and are expected to generate approximately $579,000 in the Water and Sewer Funds.

Special Revenue Funds
Pinellas County currently maintains more than 30 Special Revenue Funds, each established to account for revenues that are legally or administratively restricted to specific programs or purposes. Some notable examples are:

- County Transportation Trust - pays for transportation-related improvements like road resurfacing and transportation infrastructure projects.
- Emergency Medical Service (EMS) Fund - covers EMS operations funded by user fees or dedicated taxes.
- Tourist Development Tax Fund - uses hotel “bed” taxes to support tourism promotion, beach nourishment, and tourism-related capital projects.
- Surface Water Utility Fund - financed through stormwater fees, this fund is used exclusively for drainage, flood control operations and capital projects.
- Community Redevelopment Agency (CRA) Trusts - reinvest tax increment revenues in designated redevelopment zones to combat slum and blight through local improvements.

By definition, special revenue funds are “established to finance particular activities” with revenue sources that are legally restricted to specific purposes. This means funding collected stays within its authorized purposes. It is a form of financial separation that enhances transparency and accountability and ensures that the County meets statutory, grant, or voter-mandated spending requirements.

Internal Service Funds
Local governments use Internal Service Funds to account for services that one department provides to other government departments on a cost-reimbursement basis. The charges are generally designed to recover the full cost of providing the service, including staffing, supplies, equipment, administration, and future replacement needs. Internal Service Funds are not usually intended to earn a profit. However, they may maintain reserves to manage claims, replace equipment, or address unexpected costs. Pinellas County currently operates four Internal Service Funds.

- Business Technology Services Fund, which provides cost-effective and innovative technology solutions for Pinellas County Government. This includes equipment replacements, software management, and real-time solutions to business problems. Departments are charged through an annual cost-allocation plan to reimburse the fund.
- Risk Financing Fund, which covers liability, workers' compensation, property and casualty, and other insurance costs. Departments are charged through an annual cost-allocation plan to reimburse the fund.
- Fleet Management Fund, which covers fleet asset repairs and maintenance, fuel management, and fleet asset procurement and replacement. Departments are charged through internal charges for asset repair and maintenance and vehicle replacement (Vehicle Replacement Plan), and direct billed for fuel.
- Employee Health Benefits Fund, which accounts for employee-paid premiums, employer contributions, and self-insured health/dental claims.

These Internal Service Funds ensure that essential support services like insurance and benefits are managed centrally and financed by the departments that use them.

User Fees Changes
The FY27 Adopted Budget includes user-fee adjustments for Parks and Conservation Resources and the Airport. Revenue from beach parking fees will generate $2.773M in additional annual revenue from beach parking fees of $3.50 per hour, capped at $12 per day, and corresponding adjustments to boat-ramp parking and parking passes. User Fees at the Airport increase $3.679M in additional revenue. The largest change is an increase in the rental car customer facility charge (CFC) from $4 to $6 (50.0%) per day, generating $1.500M, following a renewed agreement with rental car vendors. The other significant revenue change is a renewed five-year operating agreement between PIE and Allegiant Airlines, which will provide $1.042M in additional revenue in FY27. Other adjustments address airport parking and peer-to-peer rental car operators.

Safety and Emergency Services includes a 3.2% increase across most ambulance, medical transport, mileage, and standby fees to keep pace with rising medical and service costs. These adjustments will generate $945,000, with most of the revenue coming from Advanced Life Support and Basic Life Support transports.

Utilities includes approximately $593,000 in additional revenue through a combination of 3% inflation adjustments and 5% increases to improve cost recovery. These changes apply broadly to meter installation, service connections, inspections, fire lines, and other utility services. Utilities also returned several equipment-related charges to an at-cost basis and established fees for customers who decline advanced meters and require manual meter reading.

Development Review and Public Works include a series of smaller but widespread adjustments. Development Review is completing the final year of a three-year fee plan following its FY24 fee study, with increases to zoning reviews, site plans, development applications, and other review services expected to generate approximately $102,000.

Public Works is phasing in Water and Navigation permit-fee adjustments over three years, with $283,000 in additional non-property-tax General Fund revenue expected in FY27. The fee increases will continue annually until property taxes no longer subsidize this function. Other applicable permit and environmental review charges are adjusted as described in the fee schedules.

The fee schedule includes modest Animal Services increases to pet licenses and veterinary services, as well as a convenience fee to recover electronic payment costs, and a small increase in the hourly charge for communications and closed-captioning support.

Capital Budget
The Pinellas County Capital Improvement Program (CIP) is a comprehensive six-year investment strategy that identifies, prioritizes, and funds the infrastructure necessary to support public services, economic vitality, environmental resilience, and long-term community needs. Updated annually, the CIP balances capital requirements with available financial resources while maintaining the County's commitment to fiscal sustainability and responsible stewardship of taxpayer dollars. The FY27-FY32 CIP serves as both a strategic planning document and the County's long-range framework for delivering critical infrastructure improvements.

The first year of the CIP forms the basis for the capital appropriations adopted by the Board of County Commissioners as part of the annual budget. The remaining five years provide a forward-looking planning horizon that supports sound financial forecasting, project sequencing, debt planning, grant coordination, and operational preparedness. This multi-year approach enables the County to address

immediate infrastructure needs while preserving flexibility to respond to changing economic conditions, regulatory requirements, emerging priorities, and funding opportunities.

The FY27 Capital Budget totals $1.091B, including reserves, while the six-year FY27-FY32 Capital Improvement Program identifies approximately $3.2B in planned projects, excluding reserves. These investments support the preservation of existing public assets, essential life-safety projects, dedicated and externally funded projects, improved service delivery, and community resilience.

Capital projects included in the CIP originate through a comprehensive planning process that incorporates public input, departmental asset management programs, safety and regulatory requirements, infrastructure condition assessments, grant opportunities, Comprehensive Plan objectives, Community Redevelopment Area (CRA) plans, the Long-Range Transportation Plan, and other adopted master plans. Projects are evaluated using consistent criteria that consider strategic alignment, operational necessity, project readiness, available funding, lifecycle asset management, and long-term operating impacts. This approach ensures that limited capital resources are directed toward projects providing the greatest public benefit and highest return on investment.

The County places significant emphasis on integrating capital planning with long-term operating sustainability. Each capital project proposal includes an evaluation of its anticipated operating and maintenance costs, staffing requirements, replacement cycles, and other ongoing financial obligations. By considering lifecycle costs during project development, the County strengthens future budget planning, minimizes unforeseen operating impacts, and promotes sustainable delivery of public services.

The CIP is organized into two primary categories: Governmental and Enterprise capital programs.

Governmental projects include transportation improvements, stormwater and flood mitigation infrastructure, public safety facilities, parks and recreation assets, general government facilities, environmental restoration projects, and other public infrastructure that supports Countywide services. These projects are financed through a diverse portfolio of funding sources, including the Penny for Pinellas local infrastructure sales surtax, federal and state grants, General Fund transfers, local option fuel taxes, Tourist Development Tax revenues, Surface Water Utility revenues, Multi-Modal Impact Fees, STAR Center revenues, and other legally restricted funding sources. Diversifying funding sources helps reduce reliance on property taxes while maximizing the County's ability to leverage external resources.

Enterprise capital projects support the County's Airport, Water and Sewer Utilities, and Solid Waste operations. Because these activities operate as self-supporting enterprises, capital improvements are financed primarily through user fees, enterprise rate revenues, grants, and other revenue sources generated by the systems they serve. This business-type funding model ensures that capital investments are supported by the customers who directly benefit from the services while preserving General Fund resources for traditional governmental services.

Through disciplined capital planning, strategic prioritization, and prudent financial management, the Capital Improvement Program positions Pinellas County to preserve critical public infrastructure, enhance resiliency, improve quality of life, and support continued economic prosperity. The CIP shows the County's commitment to investing in infrastructure that meets today's service demands while responsibly preparing for the needs of future generations.

Current and Future Penny for Pinellas
The Penny for Pinellas Local Infrastructure Sales Surtax remains one of Pinellas County's most significant funding sources for capital infrastructure, supporting transportation, stormwater, public safety, parks, environmental preservation, community facilities, and other voter-approved investments. Penny IV is scheduled to expire on December 31, 2029. Changes in State law affecting sales taxes on commercial rents have reduced the County's projected Penny for Pinellas infrastructure surtax revenues by more than $50M over the remaining five years of the current Penny. To date, 33 original projects, specifically outlined in the 2017 education campaign, have been completed, 9 projects are under construction, 22 remain in design or active development, and only 4 original projects have been cancelled, demonstrating strong overall project delivery.

As Penny IV enters its final years, the program is fully committed, and inflationary pressures, construction cost escalation, and expanded project scopes have exhausted available funding capacity. Accordingly, the FY28 budget development process will include a comprehensive review and prioritization of the remaining Penny IV projects to ensure the program remains financially balanced through its conclusion. Current trends indicate that several County projects, Interlocal Agreements, and Joint Project Agreements are progressing below original cost estimates, resulting in anticipated lapse as projects are completed. Any available lapse, project savings, or additional revenues generated above the County's conservative revenue forecasts will first be used to restore and maintain the financial balance of the Penny IV program. With approximately three years remaining before the program expires, the County has sufficient time to refine the six-year Capital Improvement Program and align remaining resources with its highest-priority voter-approved infrastructure commitments.

Calendar Year 2027 will serve as the County's strategic planning year for Penny V. During this process, staff will work at the direction of the Board of County Commissioners and the County Administrator, municipal partners, and stakeholders to identify the next generation of infrastructure investments that address long-term transportation, resiliency, public safety, environmental, and community facility needs. Subject to Board approval and voter authorization, the County anticipates considering a Penny V referendum for the November 2028 general election, with an effective date of January 1, 2030, ensuring the continued investment in critical public infrastructure following the scheduled expiration of Penny IV.

Strategic Alignment and County Priorities
The FY27 Budget is built around the County's updated Strategic Plan, which translates community input, data, and adopted policies into clear funding priorities. Guided by the vision "To Be the Standard for Public Service in America" and the mission "Meeting the Needs and Concerns of the Community Today and Tomorrow," the plan commits every dollar to four countywide results:

- Resilient Infrastructure and Environment
- Healthy and Safe Communities
- Prosperity and Opportunity
- Smart Service Delivery

These outcomes are advanced through a workplace culture in which employees

- Put People First,
- Engage with Purpose,
- Focus on Results,
- Work Smart, and
- Invest in Our Employees.

A concise overview and engagement tools are available at http://pinellas.gov/pinellas-county-strategic-plan. To align resources with results, each department completed a rigorous operational review in Fall 2025 and early Spring 2026 with the Strategic Initiatives Team in the County Administrator's Office. The exercise clarified programs, performance indicators, and work plans feeding directly into the FY27 Budget.

The budget guidance provided by the Board of County Commissioners during the February Strategic retreat was adhered to during budget development. This guidance for FY27 consisted of:

- Pinellas County needs a sustainable budget
- Commissioners expressed a desire to reduce millage rates
- Other funding sources should be used when legally possible before using property tax-supported General Fund
- Fees will be gradually increased rather than waiting many years between large increases
- Reserve percentage should be maintained, if possible, but not too high

Through these steps, the FY27 Budget funds ongoing services, capital projects, and new initiatives that move Pinellas County closer to its strategic vision while remaining accountable to residents today and tomorrow.

Organizational Structure of County Government

Pinellas County Government's organizational structure is designed to balance accountability and efficiency among elected officials, appointed leaders, County departments, and outside partners. This structure allows the County to provide a wide range of public services while maintaining transparency, legal oversight, and local control.

Constitutional Officers are independently elected officials whose roles are established by the Florida Constitution. They operate separately from the Board of County Commissioners, or BCC, but receive funding through the County's budget. Pinellas County's Constitutional Officers are:

- Sheriff: Oversees law enforcement, corrections, and jail operations.
- Clerk of the Circuit Court and Comptroller: Maintains court records and official documents and serves as the County's Comptroller.
- Property Appraiser: Determines the taxable value of real estate and tangible personal property.
- Supervisor of Elections: Conducts elections and maintains voter registration and election records.
- Tax Collector: Collects property taxes and other County revenues and provides services related to motor vehicle registrations and driver's licenses.

Appointing Authorities and independent offices manage specific government functions with some level of operational independence. They may be appointed by the BCC or established through state law or agreements with other government agencies. They include:

- County Attorney: Provides legal advice and representation to the BCC and County staff.
- Medical Examiner: Provides forensic pathology, laboratory, and death-investigation services.
- Human Resources Director: Oversees County personnel policies and systems, supporting the BCC and other appointing authorities, except the Sheriff.
- County Administrator: Carries out BCC policies and manages the day-to-day operations of County departments.

- Business Technology Services: Provides technology systems, services, and support needed to deliver public services.
- Office of Human Rights: Enforces protections against discrimination in housing, employment, public accommodations, and government services.

County departments are operating units managed by the County Administrator and are accountable to the BCC. They carry out the policies, programs, and services approved by the Board.

Each department is led by a director who reports to the County Administrator, generally through the Deputy County Administrator or an Assistant County Administrator. The departments work together to support the County's strategic priorities and provide services to residents, businesses, and visitors.

Pinellas County also works with outside agencies and community partners that provide regional, state, judicial, health, planning, library, recreation, and other public services. These organizations may receive County funding, coordinate services with the County, or operate under agreements involving multiple government agencies. These partners include:

- Forward Pinellas, the County's metropolitan planning organization for transportation and land-use planning
- The Florida Department of Health in Pinellas County, which is managed by the State but coordinated and partially funded locally
- The Sixth Judicial Circuit of Florida
- The Public Defender
- The State Attorney
- East Lake Library Services District
- East Lake Recreation Services District
- Feather Sound Community Services District
- Palm Harbor Recreation and Library District
- Pinellas Public Library Cooperative
- Unincorporated Seminole Sports District

Together, these agencies and community partners expand the County's ability to provide specialized services, coordinate regional priorities, and meet the needs of residents. Their work complements County operations and helps ensure that services are delivered appropriately.

Facts About the Budget

The overall Countywide General Fund tax roll increased from $140.273B in FY26 to $146.425B in FY27, a 4.4% increase. New construction growth totaled $3.278B, reflecting new construction and repairs to properties damaged during the 2024 hurricanes. By contrast, FY25 new construction had a net negative value of approximately $189.5M, reflecting roughly $1.5B in demolitions partially offset by $1.3B in new construction. With the Countywide General Fund property tax millage adopted at 4.4989 mills, property tax revenue is projected to increase from $607.254M in FY26 to $631.853M in FY27, or approximately 4.1%.

The percentage growth cap under Save Our Homes applies a maximum 3% cap - the lower of 3% or the consumer price index (CPI) - to the assessed value of homestead properties. The CPI applied to homestead properties for this budget (2026) was 2.7%. The property type alone is not a determining factor. A 10% cap to assessed value is applied to any and all non-homestead property. Accordingly, for properties eligible for and remaining subject to the applicable assessment caps, increases in assessed value generally may not exceed 2.7% for homestead property or 10% for eligible non-homestead property for the 2026 tax year. Individual taxable values and tax bills may nevertheless change because of new construction, ownership transfers, changes in property use or exemptions, and other statutory adjustments; school levies are subject to different assessment rules.

2026 Preliminary Values Parcel Type	Property Code	Just/Market	Assessed Value	County Taxable Value	Parcels	Percentage of Taxable Value	Percentage of Total Parcels	Avg. Assessed Value/Parcel	Average TV Per Parcel
All Single-Family Residential (SFR)	**01**	**$116,903,838,155**	**$79,796,644,536**	**$68,548,653,718**	**255,710**	**49.04%**	**58.44%**	**312,059**	**268,072**
Homesteaded		$91,741,835,496	$55,684,953,579	$44,532,351,165	192,183	31.86%	43.92%	289,750	231,718
Non-Homesteaded		$25,162,002,659	$24,111,690,957	$24,016,302,553	63,527	17.18%	14.52%	379,550	378,049
Manufactured Home	**02**	**$1,723,476,677**	**$1,428,165,649**	**$1,107,157,830**	**16,973**	**0.79%**	**3.88%**	**84,143**	**65,231**
Homesteaded		$860,878,236	$609,155,827	$288,413,008	7,687	0.21%	1.76%	79,245	37,520
Non-Homesteaded		$862,598,441	$819,009,822	$818,744,822	9,286	0.59%	2.12%	88,198	88,170
Multi-Family <10 units(0810/0830 only)	**08**	**$2,941,125,593**	**$2,107,774,524**	**$1,949,101,615**	**4,075**	**1.39%**	**0.93%**	**517,245**	**478,307**
Homesteaded		$1,951,735,190	$1,190,351,093	$1,045,355,384	2,266	0.75%	0.52%	525,309	461,322
Non-Homesteaded		$989,390,403	$917,423,431	$903,746,231	1,809	0.65%	0.41%	507,144	499,583
Condominiums/PUD's	**04**	**$31,407,942,628**	**$27,134,299,325**	**$24,586,622,587**	**104,508**	**17.59%**	**23.88%**	**259,638**	**235,261**
Homesteaded		$14,301,007,437	$10,412,668,817	$7,881,766,131	48,854	5.64%	11.17%	213,139	161,333
Non-Homesteaded		$17,106,935,191	$16,721,630,508	$16,704,856,456	55,654	11.95%	12.72%	300,457	300,156
Cooperatives	**05**	**$195,916,522**	**$169,581,531**	**$148,218,529**	**1,589**	**0.11%**	**0.36%**	**106,722**	**93,278**
Homesteaded		$66,147,596	$45,897,780	$24,569,778	542	0.02%	0.12%	84,682	45,332
Non-Homesteaded		$129,768,926	$123,683,751	$123,648,751	1,047	0.09%	0.24%	118,132	118,098
Agricultural	**50-69**	**$95,061,536**	**$33,744,419**	**$30,162,159**	**89**	**0.02%**	**0.02%**	**379,151**	**338,901**
Homesteaded		$39,189,667	$15,347,388	$11,765,128	26	0.01%	0.01%	590,284	452,505
Non-Homesteaded		$55,871,869	$18,397,031	$18,397,031	63	0.01%	0.01%	292,016	292,016
Vacant Residential	**00**	**$2,603,629,196**	**$2,156,066,241**	**$2,043,664,091**	**9,848**	**1.46%**	**2.25%**	**218,934**	**207,521**
Homesteaded		$433,927,603	$282,355,497	$247,099,733	647	0.18%	0.15%	436,407	381,916
Non-Homesteaded		$2,169,701,593	$1,873,710,744	$1,796,564,358	9,201	1.29%	2.10%	203,642	195,258
TOTAL All Single-Family Residential (SFR)		**$155,870,990,307**	**$112,826,276,225**	**$98,413,580,529**	**392,792**	**70.40%**	**89.77%**	**287,242**	**250,549**
Homesteaded		$109,394,721,225	$68,240,729,981	$54,031,320,327	252,205	38.65%	57.64%	270,576	214,236
Non-Homesteaded		$46,476,269,082	$44,585,546,244	$44,382,260,202	140,587	31.75%	32.13%	317,138	315,692
Multifamily (net of 0810 and 0830)	**08 and 03**	**$14,972,224,325**	**$14,251,929,513**	**$13,224,240,706**	**9,610**	**9.46%**	**2.20%**	**1,483,031**	**1,376,092**
Government	**80-89**	**$6,413,829,308**	**$6,245,387,783**	**$1,773,880**	**1,077**	**0.00%**	**0.25%**	**5,798,874**	**1,647**
Commercial (Business) RE Only	**11-39**	**$20,131,932,038**	**$19,797,075,064**	**$19,019,101,093**	**13,559**	**13.61%**	**3.10%**	**1,460,069**	**1,402,692**
All Other Commercial	**Various**	**$15,817,188,743**	**$14,899,306,111**	**$9,127,208,866**	**20,518**	**6.53%**	**4.69%**	**726,158**	**444,839**
Totals Real Property		**$213,206,164,721**	**$168,019,974,696**	**$139,785,905,074**	**437,556**	**100.00%**	**100.00%**		
Personal Property		**$8,154,585,071**	**$8,131,134,060**	**$6,626,147,345**					
Centrally Assessed Property		**$14,433,637**	**$14,433,637**	**$13,430,831**					
TOTAL PROPERTY		**$221,375,183,429**	**$176,165,542,393**	**$146,425,483,250**					

Unincorporated Area Municipal Services Taxing Unit (MSTU) Budget

MSTU Expenditures include both direct and indirect costs in unincorporated areas of the County and consist of the following activities:

Sheriff's Office Law Enforcement: The Sheriff provides law enforcement services to the unincorporated area. The Sheriff's Office determines the budget based on an analysis of these resources (patrol officers, vehicles, etc.). The methodology for this allocation is based on an independent consultant review in 2003. Year-end financial reporting for the previous ten fiscal years, from FY17 through FY26, indicates that an average of 27.0% of the Sheriff's law enforcement activity is dedicated to the MSTU. The following budget summary table applies 27.0% to the calculated MSTU portion of the Law Enforcement budget for FY27.

Departments or programs entirely dedicated to the MSTU: Several agencies are engaged in providing services exclusively to the unincorporated area. In the FY27 Budget, these activities include building services, development review services, code enforcement, surface water management, and lot clearing. Additionally, three County positions provide focused support to unincorporated communities,

work with local organizations to ensure strong communication, and help guide local projects to fruition. These staff liaisons help coordinate priorities with these communities and improve the overall quality of life for residents.

Departments or programs partially dedicated to the MSTU: Departments whose services, and therefore costs, are allocated between countywide and MSTU activities include zoning services and Economic Incentive Grants for job creation.

Activities associated with revenue collection: The budgets for the elected Property Appraiser and Tax Collector are determined by statutory formulas that spread their costs in proportion to the property tax and other revenue they are responsible for supporting. Their budgets are approved by the State Department of Revenue. After the fiscal year, any charges exceeding what these agencies require to operate are returned to the supported funds in the same manner, proportionate to the property tax and other revenue collected. MSTU projects in the Capital Improvement Program (CIP) are not included in this summary.

Program	Fund	FY26 Revised Budget	FY27 Budget
Sheriff - Law Enforcement	General	$73,924,590	$76,488,240
Surface Water	Surface Water	$27,141,360	$29,344,080
Building Services	Building Services	$8,767,510	$10,233,010
Development Review Services	General	$4,923,330	$4,866,460
Code Enforcement	General	$3,500,170	$3,576,970
Housing & Community Development w/ Economic Development	General	$983,310	$1,004,120
MSTU Projects	General	$220,000	$125,000
Tax Collector & Property Appraiser Fees	General & Surface Water	$2,072,050	$2,118,850
Total		**$121,532,320**	**$127,756,730**

Reserves and Fund Balances

The Government Finance Officers Association (GFOA) recommends that general-purpose governments maintain unrestricted budgetary General Fund balance of at least two months (about 16.7%) of regular General Fund operating revenues or expenditures, with the appropriate measure determined by each government's circumstances. Ultimately, each government determines its appropriate reserve level based on its own risks, including disasters, recessions, revenue volatility, and delayed reimbursements. The Board has established a reserve goal of two-and-one-half months, or 20.8% of operating revenues. In the FY27 Budget, General Fund reserves total $164.444M, or 17.4% of revenues, equivalent to approximately 2.1 months of expenditures. Budgeted reserves are not automatically the same as unrestricted fund balance for purposes of the GFOA benchmark. These reserves are not excess funds: they provide financial capacity to respond to emergencies and to manage uncertainty without abrupt

tax, fee, or service changes. FY26 General Fund reserves totaled approximately $162.550M, or 17.3% of revenues.

The only other fund with a formal reserve policy is the EMS Fund, with a minimum reserve target of 25% of annual operating expenses, established by the Board of County Commissioners. This reserve level is intended to provide a financial buffer to sustain uninterrupted EMS operations during economic downturns, unexpected cost increases, or service disruptions.

Unfunded Mandates
For FY27 budget planning purposes, State- and federally imposed costs and requirements generally fall into two categories. The first includes payments the County is required to make directly to the State of Florida or the federal government, such as Medicaid, juvenile justice costs, Florida Retirement System contributions, and election-related expenses. The second includes requirements imposed by the State or federal government that compel the County to provide a service, meet a standard, or perform additional work without providing sufficient funding to cover the associated costs. In both cases, these obligations reduce the County's budget flexibility by directing local resources toward obligations that are outside the County's control.

Unfunded mandates can affect the County in different ways. In some cases, they encompass much of a required government function, such as Emergency Management or the Supervisor of Elections, where laws substantially determine the services that must be provided. Other requirements add costs to established programs. For FY27, General Fund examples include $13.484M for Medicaid, $3.163M for juvenile justice, $1.300M for Supervisor of Elections cybersecurity requirements, $19.042M in Tax Collector fees paid on behalf of the School Board, and $9.756M in Property Appraiser costs on behalf of the School Board and municipalities. First-responder retirement cost-of-living adjustments have added approximately $4.581M to Sheriff's Office retirement expenses, while the change requiring counties to pay all Tax Collector fees on behalf of the School Board added $3.031M, included in the $19.042M total above. Florida Retirement System contributions total $94.980M in the General Fund, an increase of $4.839M (5.4%) over FY26, consistent with the FY27 Budget Transmittal Memo. These requirements reduce the flexibility available to address local priorities.

Property Taxes
As part of the Annual Budget, the Board of County Commissioners adopts 23 separate millage rates, allocating the County's share of property tax revenue to various funds and services. These include the core operating millage rates for countywide services, plus separate rates for specialized funds and service districts.

The following millage rates are adopted at the same level in FY27 as in FY26:

- Health Department
- Emergency Medical Services
- Unincorporated Area Municipal Services Taxing Unit (MSTU)
- Library Services
- Palm Harbor Community Service
- Feather Sound Community Service
- East Lake Library Services
- East Lake Recreation Services
- Greater Seminole Area Special Recreation District
- Dunedin Fire Rescue District
- Highpoint Fire Rescue District
- Pinellas Park Fire Rescue District
- South Pasadena Fire Rescue District
- Tarpon Springs Fire Rescue District
- Tierra Verde Fire Rescue District
- Belleair Bluffs Fire Rescue District
- Clearwater Fire Rescue District
- Gandy Fire Rescue District
- Largo Fire Rescue District
- Safety Harbor Fire Rescue District

The following millage rates decrease in FY27 from FY26 adopted rates:

- The Countywide General Fund (from 4.5423 to 4.4989 mills)
- Pinellas Planning Council (Forward Pinellas) (from 0.0175 to 0.0171 mills)

The following millage rate increases in FY27 from its FY26 adopted rate:

- Seminole Fire Rescue District (from 1.8000 to 1.9499 mills; the adopted rate is higher than FY26 but lower than the Proposed FY27 rate)

The State-mandated rolled-back rate is the property tax rate that would allow the County to collect approximately the same amount of property tax revenue as the prior year, excluding revenue from new construction. When property values increase, the rolled-back rate generally decreases to keep revenue at roughly the prior-year level. Adopting the rolled-back rate does not mean every property owner's tax bill will remain the same, because individual bills depend on changes in taxable value, exemptions, and other taxing authorities.

The Countywide General Fund millage rate was adopted at 4.4989 mills for FY27, a decrease of 0.0434 mills from the FY26 adopted rate of 4.5423 mills. It is the fifth reduction in six years and the lowest Countywide General Fund rate since the FY90 Budget was adopted in 1989. The FY27 State-defined rolled-back rate was 4.4674 mills; the adopted rate is above that benchmark, even though it is below FY26. Consequently, a lower County millage rate does not necessarily mean a lower tax bill for every property owner, whose bill also depends on taxable-value changes, exemptions, and the rates levied by other taxing authorities.

Effective June 24, 2026, State law changed the voting requirements for counties adopting property tax rates. Previously, County Commissions could approve a rate above the rolled-back rate by a simple majority, provided it remained below a separate State-calculated maximum.

Under the new law, a simple majority may approve only a rate at or below the rolled-back rate. A rate above the rolled-back rate, and up to 110% of that rate, requires a two-thirds vote - or five of the seven Pinellas County Commissioners. A rate above 110% requires a unanimous vote. These thresholds apply at the Second Public Budget Hearing, when the Board formally adopts the final millage rate and budget.

Debt

Pinellas County currently has three sewer revenue notes outstanding: Sewer Revenue Note Series 2008A, Sewer Revenue Refunding Note Series 2021B, and Sewer Revenue Refunding Note Series 2022. According to the County's latest audited financial statements, outstanding principal totaled $57.244M as of September 30, 2025. Including approximately $4.208M in scheduled interest, the remaining debt-service obligation is approximately $61.452M.

All outstanding debt relates to the Sewer System and is repaid exclusively from sewer revenues, not property taxes or general tax funds. The privately held notes financed sewer system improvements and operations and are secured by system revenues. Pinellas County continues to maintain a strong credit rating, with Moody's issuing a rating of Aa1, the second highest Investment Grade credit rating. The final currently outstanding note matures in 2032, assuming the existing repayment schedule remains unchanged and no additional debt is issued.

Future debt financing may support a new airport terminal, administrative campus, or water and sewer infrastructure improvements. Depending on project needs and available funding, financing could

include revenue bonds, special obligation bonds, interfund loans, or other debt instruments. Any future debt would be evaluated for consistency with County policies and long-term financial strategy, preservation of fiscal stability, and support of critical community needs without unduly burdening taxpayers or ratepayers.

Property Tax Reform

While this budget was prepared under existing law, the statewide property tax measure set for consideration on the November 2026 ballot, and the prospect of further legislative constraints on local revenues and expenditures, cannot be disregarded. Approval of this measure could substantially reduce the recurring revenue available for public safety, transportation, courts, health and human services, parks, libraries, and other local functions, beginning in FY28 and intensifying in FY29.

The proposed property tax reform will appear as Amendment 3 on the November 3, 2026, general election ballot and must receive at least 60% voter approval to take effect. If approved, the proposal would exempt the first $150,000 of assessed homestead value from non-school property taxes in 2027 and the first $250,000 in 2028 for qualifying Florida residents as of December 31, 2026, subject to the amendment's specific provisions. The proposal has different eligibility rules for homeowners establishing permanent residence after December 31, 2026. The proposal would concurrently reduce the annual assessment-growth limit for certain non-homestead properties from 10% to 5%. The proposal also directs the Legislature to establish a future process through which local governments may further increase exemptions and includes provisions restricting the uses of property-tax revenue As a result, longer-term financial impacts cannot be fully determined until the election outcome and subsequent implementing legislation are known.

County planning estimates indicate a potential $124.0M reduction in annual General Fund property-tax revenue in FY28, with the annual reduction rising by an additional $60.0M to approximately $184.0M in FY29. These amounts describe estimated annual revenue effects, not cumulative losses over the two years. When the County's other countywide levies, dependent special districts, and fire districts are included, the estimated reductions increase to approximately $155.0M and $230.0M, respectively. These figures are planning estimates rather than final projections as they use FY26 tax rates and taxable values, assume 4% annual tax-roll growth, and do not represent the actual future tax roll, changes in property classifications, future millage-rate decisions, or the details of future implementing legislation. Consistent with this uncertainty, as published in the Florida House's fiscal analysis published after passage, it is estimated that the impacts on local non-school property tax revenues would be $4.95B in FY28 and would be further limited to $8.78B by FY29 if the constitutional amendment is approved by the electorate. The recurring impact in all years is estimated to be $11.86B on local non-school revenues, which represents the fiscal impacts seen by FY 2031-32.

Inflation and Cost Escalation

Over the most recent 12-month period for which information is available, inflationary pressures affecting Pinellas County remained broad but varied considerably by expenditure type. (Sources: US Bureau of Labor Statistics, County Employment and Wages in Florida - Fourth Quarter 2025; US Bureau of Labor Statistics, Consumer Price Index, Tampa-St. Petersburg-Clearwater - May 2026.)

Average weekly wages in Pinellas County increased 4.3% from the fourth quarter of 2024 to the fourth quarter of 2025, reaching $1,494 per week. (Source: US Bureau of Labor Statistics, County Employment and Wages in Florida - Fourth Quarter 2025.) This wage growth indicates continued upward pressure on salaries and other labor-related expenses.

For goods and services, the Consumer Price Index for the Tampa-St. Petersburg-Clearwater area, which includes Pinellas County, increased 3.2% during the 12 months ending May 2026. (Source: US Bureau of Labor Statistics, Consumer Price Index, Tampa-St. Petersburg-Clearwater - May 2026.) Within that total, service prices rose 2.2%, while commodity prices rose 4.6%. (Source: US Bureau of Labor Statistics, Consumer Price Index, Tampa-St. Petersburg-Clearwater - May 2026, Table 1.)

Price changes also varied significantly among major spending categories. Energy prices increased 13.1%, while food prices increased 1.4%. (Source: US Bureau of Labor Statistics, Consumer Price Index, Tampa-St. Petersburg-Clearwater - May 2026.) Food purchased away from home, including restaurant meals, increased 4.2%, while food purchased for consumption at home declined 0.5%. (Source: US Bureau of Labor Statistics, Consumer Price Index, Tampa-St. Petersburg-Clearwater - May 2026.)

Construction prices also increased during the 12 months ending June 2026, affecting the cost environment for capital projects and the maintenance of existing facilities and infrastructure. (Source: US Bureau of Labor Statistics, Producer Price Index Detailed Report - June 2026.) Prices for new nonresidential building construction in the South increased 3.5% from June 2025 to June 2026, while prices for nonresidential building maintenance and repair increased 5.0% over the same period. (Source: US Bureau of Labor Statistics, Producer Price Index Detailed Report - June 2026, indexes 236500-2 and 2381MR.) The broader Producer Price Index for construction purchased by government increased 3.7%. (Source: US Bureau of Labor Statistics, Producer Price Index Detailed Report - June 2026, index FD 432.)

Workforce Recruitment and Retention

Recruitment performance continues to exceed industry benchmarks, supporting the County's ability to attract and hire qualified talent in a highly competitive labor market to provide a quality level of service Pinellas County residents expect and deserve. The County's average time-to-fill is 61.6 days, representing a 6.1% improvement from the prior year's average of 65.6 days and is performing substantially better than the typical public-sector benchmark of 119 days. This performance contributes to operational continuity, reduces vacancy-related service impacts, and supports departments in meeting service delivery objectives.

The rolling 12-month turnover rate has increased slightly from 13.7% to 13.9% compared to the prior year. While the increase is modest, workforce turnover continues to present potential challenges related to recruitment activity, onboarding and training costs, institutional knowledge retention, and workforce stability. These factors are evaluated as part of ongoing workforce planning efforts and have been incorporated into FY27 budget assumptions and staffing strategies.

FY27 workforce initiatives focus on attracting, developing, and retaining a skilled and engaged workforce while maintaining fiscal stewardship and operational effectiveness. Strategic investments support organizational resilience, workforce readiness, and the County's long-term service delivery objectives. Several key workforce trends are influencing the County’s assumptions and resource decisions in the FY27 budget.

- Skills-Based Hiring - Expanding access to qualified candidate pools by emphasizing competencies, transferable skills, and demonstrated capabilities in addition to traditional educational requirements.
- AI-Enabled Recruitment - Utilizing technology, automation, and artificial intelligence tools to improve sourcing effectiveness, strengthen recruitment marketing efforts, enhance candidate engagement, and increase operational efficiency throughout the hiring process.

- Flexible Work and Employee Experience - Supporting workplace flexibility, employee engagement, and positive work environments to strengthen recruitment competitiveness, improve employee satisfaction, and support retention objectives.
- Career Development and Succession Planning - Investing in leadership development, mentorship opportunities, career pathways, and succession planning initiatives to prepare future organizational leaders and reduce workforce transition risks.
- Workforce Affordability and Retention - Addressing labor market competition and rising living costs through competitive total rewards strategies, employee value proposition initiatives, and targeted retention efforts.
- Data-Driven Talent Strategy - Leveraging workforce analytics and performance metrics to identify emerging trends, forecast workforce needs, improve decision-making, and optimize recruitment and retention outcomes.

Pinellas County remains well-positioned relative to many public-sector organizations; however, evolving labor market conditions, demographic workforce shifts, and increasing competition for talent require continued strategic focus. Through prudent investments in talent acquisition, employee development, workforce technology, and retention initiatives, the County strengthens its ability to maintain a resilient, high-performing workforce capable of delivering efficient, effective, and responsive services to residents while ensuring responsible stewardship of public resources.

Federal and State Funding Volatility

Although federal and state programs provide valuable mechanisms to help close local funding gaps - through grants, loans, and legislative appropriations - they are subject to changing policy priorities, annual appropriations decisions, and administrative requirements that make long-term planning challenging.

Federal and state grants can meaningfully support major infrastructure initiatives, yet these awards often finance only a portion of total project costs and introduce additional regulatory requirements that departments must adhere to. Loans may serve as a viable last-resort financing tool, but the obligation to make payments can place the County in the same constrained position it sought to avoid, while also incurring interest burdens. Legislative appropriations typically offer the greatest flexibility and can close funding gaps for high-value projects - capital or otherwise; however, they remain vulnerable to broader shifts in statewide funding philosophies, projected general-revenue fluctuations, and the priorities of legislative leadership.

Despite these uncertainties, the County remains committed to maintaining the strong fiscal discipline residents expect. Core infrastructure will remain a priority - particularly in preparation for future storm events. Most importantly, all budget decisions will center on resident safety, operational reliability, and long-term sustainability.

Pinellas must rely on federal and state funding to advance critical projects, modernize operations, and support long-term strategic investments. The issue is not the absence of federal or state funding, but rather the risk that these resources may become inaccessible due to political disputes or policy disagreements. This volatility poses significant consequences - such as delaying upgrades to water reclamation systems, extending the life of aging bridges beyond their intended cycle, or limiting the County’s capacity to support vulnerable populations such as veterans experiencing homelessness.

To responsibly navigate this landscape, the County continues to pursue appropriate external funding whenever opportunities arise. As an example, if a department needs to advance an $8M project, and

has already invested $4M, a legislative appropriation may ensure timely completion without burdening a future budget cycle. For projects exceeding $10M, the County encourages departments to seek and actively advocate for multiple grants at the same time to expand available and viable financial pathways.

Sustained advocacy is essential. Without continuous engagement, legislative appropriation requests can become deprioritized and grant applications may be evaluated solely through formula-based scoring criteria that do not fully reflect the project's local significance. Ongoing communication with funding agencies, appropriators, and state and federal partners helps ensure that the County's needs are clearly represented - reducing potential shortfalls of these volatile resources.

Pinellas County manages complex and recurring fiscal challenges each budget cycle. As new needs emerge, federal and state opportunities (despite their volatility) remain important tools to bridge revenue gaps, advancing essential infrastructure and service improvements. While external funding may not always materialize, understanding these dynamics allows the County to better plan, prioritize, and pursue strategic investments that benefit the needs of both current and future residents. Moving forward, the County will continue to evaluate and pursue federal or state allocations while maintaining a realistic understanding of the uncertainty in these funding sources.

Hurricane Preparedness and Recovery
Calendar year 2025 saw a reprieve from any tropical cyclone activity for Pinellas County. Emergency Management remained engaged in response activities for cold weather, tornadoes, heavy rainfall, multiple hazardous material incidents, wildfire and drought as well as a condo evacuation just within our county.

Pinellas County Emergency Management, in conjunction with community partners, conducted over 100 outreach engagements reaching over 8,700 people, with a number of significant outreach events still pending for the fiscal year. One local volunteer group, Seniors in Service, distributed hurricane guides to 187 mobile home parks (over 33,300 households).

Emergency Management has conducted over 48 training opportunities for more than 1,200 people to ensure the readiness of personnel for response activities including operating shelters, the County Information Center, Emergency Operations Center response, damage assessment, and volunteer reception center. In July, Emergency Management was awarded a grant from Florida Fish and Wildlife Conservation Commission to implement a Surviving the Storm Safe Boating Campaign.

To address areas for improvement that were identified in the 2024 Hurricane Season After Action Report, the following items have been implemented:

- A new integrative damage assessment process that starts with information provided by first responders as they are dispatched to assist residents before, during and after an event. This system, designed by Safety and Emergency Services, will integrate with processes utilized by federal urban search and rescue teams to ensure a seamless integrated response.
- Building Development Review Services, in coordination with Floodplain Management, has implemented a new platform, Forerunner, to better manage storm response associated with substantial damage processes and to also support blue-sky operations (e.g. - elevation certificates, public facing dashboard). Forerunner will integrate into the permitting platform to increase efficiency.
- Pinellas County Sheriff's Office, other law enforcement, and local fire districts have continued to develop their water rescue capabilities. PCSO added 20 additional vessels, two high-water

vehicles, and personal protective equipment to include wearable voltage detectors. An additional 40 members were trained, bringing the total high-water response team members to over 100 for the county.
- Public Works and other municipal partners are increasing the number of stormwater gauges to monitor flooding from surge and rainfall and identify critical thresholds tied with notification and protective measures.
- Public Works updated the debris collection and removal contracts to expand the scope of work and increase the number of vendors available to the county and municipalities.
- Emergency Management continues to work on data integration with partners to develop dashboards to monitor the status of critical infrastructure and impacts countywide for situational awareness and to inform resource allocation and response measures.
- Emergency Management has increased disaster response contracts available and updated resource request boards in WebEOC to align with the State and to include boards for the coordination of disaster response field sites, volunteer and donation management.
- Shelter mitigation continues with multiple initiatives including the replacement and additional installation of window protection at ten school sites. The groundbreaking for the new Palm Harbor Community Center occurred in April, and this site will serve as a risk and step-down shelter location once it is completed.

The Federal Emergency Management Agency (FEMA) and the Florida Division of Emergency Management continued to support disaster survivors from the 2024 hurricane season. FEMA provided disaster housing for 280 households. As FY25 started, over 170 households were in FEMA and/or State supported Direct Housing programs. This program was originally slated to end in April 2026, but an extension was granted through October 2026 to allow families more time to find housing. As of June 2026, only 13 households remain in Direct Housing.

Long Term Recovery programs supported by the Pinellas County Voluntary Organizations Active in Disasters and the Recovery Pinellas, 501c3, continued to meet to support funding opportunities, provide case management, address unmet needs and coordinate with state and federal partners for households that remained in disaster housing.

The State of Florida implemented the Elevate Florida Program, a state-led initiative that utilizes federal funding through Flood Mitigation Assistance and Hazard Mitigation Grant Programs to improve the resilience of homes, including elevation, mitigation, and reconstruction. Statewide, the program aims to assist 2000+ homes, of which about 350 are in Pinellas County. As of the end of June 2026, 24 homes in Pinellas were awarded funding. Depending upon the grant and status of the home, applicants may receive 75, 90 or 100% of the costs for this program.

People First Pinellas Recovery (CDBG-DR)
The *Pinellas Recovers - Community Development Block Grant-Disaster Recovery (CDBG-DR) Program* is Pinellas County's Action Plan for long-term recovery from Hurricanes Idalia (2023) and Helene/Milton (2024). Excluding the City of St. Petersburg, Pinellas Recovers directs federal CDBG-DR disaster funds into housing, economic recovery, infrastructure mitigation, and targeted public services.

The County received $813.8M from the US Department of Housing and Urban Development (HUD) in January 2025: $707.6M (87%) for unmet recovery needs and $106.1M (13%) for mitigation. By regulation, at least 70% of all spending must benefit low and moderate income (LMI) households.

HUD approved the Action Plan on June 30, 2025. Initial homeowner repair, reimbursement, and renter relief programs launched in Fall 2025; larger economic recovery grants and countywide mitigation projects will launch in Fall/Winter 2026, with phased completions through 2030. The program funds are currently allocated as follows:

- Housing ($598.7M, 74%) - Homeowner rehab/reconstruction ($490M); repair reimbursement ($20.8M); small rental rehab ($57.9M); mobile home park relocation ($10M); homebuyer assistance ($20M).
- Economic Recovery ($32.1M, 4%) - Small business grants ($22.1M) and nonprofit recovery grants ($10M).
- Mitigation Infrastructure ($130.1M, 16%) - Hardening of roads, stormwater, drainage, and utility systems, plus $24M for planning and studies.
- Public Services ($32.1M, 4%) - Temporary rent, mortgage, and utility reimbursement for residents.

Clear funding caps and income thresholds prioritize the most vulnerable households and small employers, ensuring recovery dollars build safer homes, strengthen local businesses, and deliver resilient infrastructure, which in turn positions Pinellas County for a stronger and more successful future.

FEMA Reimbursement Status and Timing

The 2024 Atlantic hurricane season created unique and unprecedented financial challenges for Pinellas County. Hurricanes Helene and Milton produced the most severe storm impacts experienced by the County in at least a century, with County government incurring more than $80M in damages, emergency-response costs, and storm-related expenditures. To reduce the amount ultimately borne by local taxpayers, County staff are pursuing reimbursements and other financial assistance through programs administered by the Federal Highway Administration, the US Department of Agriculture, and other agencies. The County's primary source of disaster reimbursement is the Federal Emergency Management Agency's Public Assistance program, which is administered in Florida through the Florida Division of Emergency Management.

FEMA divides eligible Public Assistance costs into emergency work and permanent work. Emergency work includes Category A, debris removal, and Category B, emergency protective measures. Permanent work includes Category C, roads and bridges; Category D, water-control facilities; Category E, buildings and equipment; Category F, utilities; and Category G, parks, recreational facilities, and other facilities. FEMA also recognizes Category Z, which covers eligible direct administrative costs associated with managing the disaster-recovery process.

Depending on the type of damage and the federal cost-share rate established for a declared disaster, eligible County expenditures may be reimbursed at rates ranging from 87.5% to 100%. Reimbursement is not immediate, however. The County must first document the expenditure, establish its eligibility, submit the required information, respond to agency questions, and, for many permanent projects, complete the work before final payment can be received.

The scale of the 2024 storms is substantially greater than that of recent prior disasters. For Hurricane Milton, the County spent approximately $52M from the General Fund and approximately $6.5M from other funds. Of the General Fund amount, approximately $18M had been reimbursed at the time of the analysis. For Hurricane Helene, the County spent approximately $20M from the General Fund and another $6.6M from other funds, with approximately $3M of the General Fund expenditures reimbursed. In 2023, Hurricane Idalia resulted in approximately $2M in General Fund expenditures and

approximately $1M from other funds. In 2022, Hurricane Ian resulted in approximately $5M in General Fund expenditures and approximately $2.5M from other funds. Reimbursements associated with Ian totaled approximately $2M to the General Fund and less than $1M to other funds.

Within the FEMA Public Assistance portfolio for Hurricanes Helene and Milton, the County had incurred approximately $46M in emergency-work costs for Categories A and B. Approximately $45M had been submitted to FEMA, approximately $23M had been reimbursed, and approximately $22M in submitted emergency-work reimbursements remained outstanding. These costs primarily involved debris removal throughout unincorporated Pinellas County, several weeks of shelter operations, removal of sand from Gulf Boulevard, extended activation of the County Emergency Operations Center, and support provided by the Pinellas County Sheriff's Office.

For permanent work in Categories C through G, the County had spent approximately $20M and anticipated approximately $14M in additional future expenditures. Approximately $4M had been submitted to FEMA and remained outstanding, with little or no permanent-work reimbursement received at the time of the analysis. Permanent repair design and construction remain underway for facilities and infrastructure including the Lake Seminole Weir, Fort De Soto, numerous pump stations, the Gulf Beach Water Booster Station, and additional park facilities affected by Hurricane Helene's storm surge.

The FEMA Public Assistance reimbursement process is extensive and documentation-intensive, and full reimbursement can take many years when a disaster includes complex construction projects. The Office of Management and Budget continues to manage the documentation, federal and state regulatory requirements, project submissions, and closeout activities associated with these disasters. At the same time, staff have completed reimbursement and closeout work for earlier events, including Hurricane Irma and the COVID-19 emergency.

Reimbursements received in FY27 are expected to total at least $10M, primarily representing remaining payments for emergency work completed in response to Hurricanes Helene and Milton. Reimbursements in later fiscal years are expected to occur more gradually because many permanent-work payments depend on the completion, inspection, and final reconciliation of complex repair and construction projects.

ARPA Closeout

Fiscal Year 2027 (December 31, 2026) marks the completion and closeout of Pinellas County's American Rescue Plan Act State and Local Fiscal Recovery Funds program. The County received $189.4M in one-time federal funding and used it to support 70 projects and subprojects addressing infrastructure, economic recovery, public health, community needs, and County operations. During FY27, the County will complete remaining eligible activities, process final expenditures, resolve outstanding balances, and submit required reports to the US Department of the Treasury, including financial reconciliation, project verification, subrecipient monitoring, documentation, and record retention.

Major investments included more than $76M to address negative economic impacts and more than $62M for water, sewer, and broadband infrastructure. Additional funding supported transportation, public health, administrative needs, public-sector capacity, and communities disproportionately affected by the pandemic.

Although the ARPA program is ending, the completed projects will continue to provide long-term benefits through improved infrastructure, stronger system capacity, and investments in the community. The program's closeout concludes the County's administration of the full $189.4M federal allocation.

Future Outlook of St. Pete-Clearwater International Airport
The St. Pete-Clearwater International Airport (PIE) continues to demonstrate a stable and positive long-term outlook driven by sustained passenger demand, prudent fiscal management, and strategic capital planning. As one of Pinellas County's three Enterprise Funds, PIE operates on a fully self-supporting financial model. Consistent with Federal Aviation Administration (FAA) grant assurances, the Airport funds all operating and capital expenditures through user-generated revenues without reliance on ad valorem tax support. The FY27 Airport Budget also incorporates the new agreement with Allegiant Airlines. This structure ensures that airport users - air carriers, passengers, tenants, and rental car agencies - directly fund the facilities and services they utilize.

PIE's future growth trajectory remains strong. Western Florida's continued support for a low-cost air service model, combined with the Airport's targeted commercial strategy, has driven growth in both existing and emerging markets. During the current fiscal year, domestic service expanded to include Huntsville, Alabama; Atlantic City, New Jersey; Trenton, New Jersey; Philadelphia, Pennsylvania; and Columbia, Missouri. Additionally, newly announced BermudAir service will introduce nonstop international routes to Belize and Turks and Caicos beginning in winter 2026-27, further strengthening PIE's competitive position within the regional aviation market.

The Airport's Capital Improvement Program (CIP) remains the central mechanism for maintaining safe, efficient, and scalable infrastructure capable of supporting projected demand. The six-year CIP is primarily funded through a combination of FAA and Florida Department of Transportation (FDOT) grants, Passenger Facility Charges (PFCs), Customer Facility Charges (CFCs), and the Airport's Revenue and Operating Fund. These diversified revenue streams reduce financial risk and ensure alignment between capital investments and long-term operational sustainability.

The FY27 Operating and Capital Budget, excluding reserves, increases $18.624M (39.3%) from FY26, attributable to necessary reinvestments in airfield safety, facility modernization, and regulatory compliance. Key operating cost drivers include:

- Airfield maintenance activities such as runway and taxiway markings, pavement repairs, and rubber removal;
- Replacement of in-pavement runway lighting systems to enhance reliability and energy efficiency;
- Conversion from legacy firefighting foam to environmentally compliant alternatives; and
- Increased contractual costs associated with 24/7 security services provided by the Pinellas County Sheriff's Office.

Major improvements funded through the six-year CIP will significantly enhance passenger experience, operational capacity, and airfield efficiency. These projects include:

- Construction of a four-story parking garage on the east side of Roosevelt Boulevard, increasing total parking net capacity by over 1,700 spaces (a 68% expansion) and reducing shuttle transit times;
- Development of Taxiway K to support new aeronautical activity on the Airco property, with completion anticipated in 2027;
- Installation of the second phase of a modernized perimeter fence designed to improve security and wildlife management;

- Completion of Taxiway N to provide more direct access to Runway 04/22 and improve airfield flow;
- Implementation of a moisture mitigation project to address leaks in terminal skylights, windows, and roofing systems; and
- Renovation and expansion of PIE's 1957 terminal, including upgrades to restrooms, sanitary sewer infrastructure, rental car facilities, terminal roofing, baggage makeup systems, jet bridges, and the addition of new second-floor gate and concession space above the baggage claim hall.

Together, these strategic investments ensure PIE remains well positioned to accommodate projected growth, enhance customer service, meet federal regulatory standards, and support economic development across Pinellas County.

New Government Campus Project
The process to create a New Government Campus for Pinellas County is well underway. The County plans to consolidate 14 older, inefficient buildings totaling 569,000 square feet scattered across downtown Clearwater into a centralized, modern campus on a 21-acre site at 13600 Icot Blvd in Largo/Clearwater. The aim is to reduce the County's headquarter footprint to an approximately 350,000-square-foot campus, leveraging the latest workplace practices and technologies to serve residents and staff effectively for the next 50 years. Campus planning includes a Justice Center and an Administrative Headquarters in one building, a Development Services Building, structured parking building, and physical plant structures.

Strategic goals are many, including consolidation and enhancement of public-facing services, staff effectiveness and employee retention through workplace modernization, and asset monetization. Efficiency and cost savings will be achieved through reducing redundant space and associated maintenance costs, which is projected to save $145M over the next 50 years. By selling the existing properties the County could generate $60 to $80M in sale proceeds as well as returning those valuable assets to the tax roll. Another strategic goal includes creating service excellence through a "one-stop shop" model where residents can handle multiple services in one visit. Strategic phasing and growth at the new campus will involve the initial build-out using 8 of the 21 acres, leaving room for future expansion. The new campus will modernize infrastructure where the low-rise design will reduce fire-safety requirements and costs and include public amenities such as transit access, greener spaces, fitness facility, and structured parking.

Early major milestones are being achieved. The ICOT site was purchased in November 2023. The architect and construction manager at risk (CMAR) procurement processes were completed and approved by the Commission in late July and early August of 2025. Design is expected to extend to the end of 2027, and construction is expected to be complete in summer 2029. Planning for the campus continues, subject to future Board approvals and decision points on financing, design, and construction. The potential funding approach includes: the budgeted use of County cash/reserves; some short- and long-term borrowing, and the use of the proceeds of the sale of the downtown Clearwater properties.

Pinellas County's new campus is a vision-driven, efficiency-focused, and long-term strategic investment. It seeks to modernize government operations, enhance citizen experience, reduce facility costs, and position County services within an adaptable environment - aligning with its broader strategic goals to be the standard for public service in America.

Technology Modernization and ERP Transformation
Pinellas County continues to advance one of its most significant multi-year technology modernization efforts, aimed at improving service delivery, strengthening operational resilience, and reducing

long-term technical debt. Over the past several years, the County has modernized approximately 80% of its enterprise application portfolio, replacing legacy systems with secure, cloud-based and mobile-ready platforms that better support service expectations and evolving workforce needs. These modernization initiatives have reduced reliance on aging technologies, improved cybersecurity posture, and enabled departments to operate with greater efficiency, resiliency, and consistency.

As this work approaches its final stages, the County is preparing for one of its most consequential technology transitions: the replacement of the legacy enterprise resource planning (ERP) system. The existing on-premises ERP platform, which supports essential functions across Human Resources, Payroll, Finance, Purchasing, Budgeting, and Planning, has reached the limits of its lifecycle. Rising support costs, limited vendor upgrades, fragmented processes, and outdated architecture have created operational inefficiencies and constrained the County's ability to meet modern business requirements. The transition will also reduce manual data handling and improve integration across workflows that currently span disparate departmental applications.

Pinellas County will likely experience notable gains in process efficiency through automation of routine human resources, payroll, finance, and procurement functions; improved accuracy and timeliness of financial and workforce data; and enhanced transparency through integrated analytics and real-time reporting. Additionally, Workday's software-as-a-service (SaaS) model reduces future capital investment pressures by eliminating major upgrade cycles and replacing them with routine, vendor-managed updates that keep the County current, secure, and aligned with best practices.

The ERP transformation also supports broader organizational objectives, including standardizing business processes across appointing authorities, reducing redundant workflows, and improving the overall customer and employee experience. As the County prepares for implementation, governance structures, change-management strategies, and data-migration planning are being aligned to ensure a smooth transition for employees, vendors, and departmental stakeholders. This multi-year effort will represent the last major modernization milestone in the County's enterprise application roadmap and will position Pinellas County with a modern, scalable foundation for the next generation of public service delivery.

Artificial Intelligence and Emerging Technologies

Artificial Intelligence (AI) has rapidly emerged as the defining technology trend shaping public-sector operations nationwide, and Pinellas County is no exception. Over the past year, the pace of change has accelerated dramatically as AI capabilities are increasingly embedded within existing software platforms, introduced as stand-alone solutions, or incorporated into new tools marketed to local governments. This proliferation has resulted in an unprecedented volume of AI-related proposals, vendor engagements, and exploratory initiatives across departments. This signals both tremendous opportunity and the growing need for careful coordination.

Pinellas County has taken deliberate steps to balance innovation with responsibility. A countywide Request for Proposals (RFP) is currently underway to select a consultant who will assist in developing the County's first enterprise Artificial Intelligence Roadmap. This roadmap will provide a structured framework for governance, policy development, project intake, and prioritization. It will also help ensure that AI investments are aligned with organizational needs, comply with emerging legal and regulatory requirements, and incorporate best practices for privacy, data protection, cybersecurity, and transparency. By establishing a unified governance model and clear evaluation criteria, the County aims to prevent duplicative efforts, avoid vendor-driven fragmentation, and position itself for sustainable, responsible adoption of AI technologies.

While the roadmap is under development, the County is advancing several targeted initiatives where AI can provide immediate operational benefits. Two of the most promising opportunities are in customer service. Business Technology Services is partnering with operational departments to pilot AI-assisted tools that improve responsiveness and reduce call wait times. In the Utilities water-billing call center, AI is expected to help surface account information faster, automate routine inquiries, and support staff in resolving customer questions more efficiently. Similarly, Emergency Management is evaluating AI capabilities to handle Citizen Information Center calls during emergency activations, providing rapid access to verified public information, reducing call triage time, and ensuring consistent messaging during storms or other high-demand events.

Through governance, planning, and measured implementation, Pinellas County aims to embrace the benefits of AI and emerging technologies while upholding its commitment to responsible innovation, public trust, and operational excellence.

Cybersecurity and Data Protection
Cybersecurity remains one of the most rapidly evolving and consequential challenges facing local governments, and Florida jurisdictions are experiencing this pressure at an accelerating pace. As counties continue to expand digital services, rely on interconnected systems, and manage growing volumes of sensitive information, the threat environment has intensified significantly. State and local agencies across the country have faced increases in ransomware incidents, phishing campaigns, supply chain compromises, and targeted intrusions into operational technology.

Over the past several years, Florida has strengthened statutory requirements for cybersecurity training, reporting, and data protection, elevating compliance obligations for all jurisdictions while helping standardize cybersecurity practices. Pinellas County has continued to adapt to this heightened risk landscape through ongoing investments in security controls, training, governance, and third-party audits. The County has modernized key components of its cybersecurity program by strengthening identity and access management, enhancing vulnerability management workflows, expanding multifactor authentication, and maturing its security operations capabilities. Countywide security awareness efforts have also continued, with staff receiving regular training to help reduce the likelihood of successful social engineering and email-based attacks.

Exercises and readiness activities remain an important operational priority. Tabletop exercises, emergency response planning, and coordinated incident simulations help ensure that County staff and partner agencies can respond quickly and effectively should a cyber incident occur. These efforts reinforce a culture of preparedness by validating response plans, identifying opportunities for improvement, and maintaining strong communication pathways among technology teams, leadership, and public-facing departments.

In the year ahead, cybersecurity and data protection will continue to be core components of the County's technology strategy. Threats are evolving, regulatory and statutory expectations are increasing, and County systems continue to grow in complexity. Pinellas County remains committed to ongoing investment in its security posture, prioritizing risk-based decision-making, resilient infrastructure, and governance practices that protect residents, support mission-critical operations, and ensure continuity of public services in an increasingly challenging digital environment.

Affordable and Workforce Housing
Pinellas County actively assists the development of workforce housing through public-private partnerships and countywide initiatives like the Advantage Pinellas Housing Compact.

Workforce housing is designed to bridge the gap between subsidized low-income housing and unaffordable market-rate options. It targets individuals and families who earn within a specific range of the Area Median Income (AMI), typically between 50% and 120% of AMI, depending on the program or development. This housing supports essential community members such as teachers, nurses, first responders, government employees, and service workers, enabling them to live closer to their workplaces and maintain stable communities.

Pinellas County and Housing Compact partners incentivize affordable housing through land development incentives and with a mix of local, state and federal funds from the US Department of Housing and Urban Development (HUD), the State of Florida's State Housing Initiatives Partnership program (SHIP) and other sources. The County has also committed over $90M in local funds since 2020 through a limited portion of the Penny for Pinellas sales tax (4.15%) to generate more than $860M in private investment to build dozens of mid to large-scale developments that are now home to more than 3,000 individuals and families, including mixed-income apartments, workforce/affordable housing and affordable rentals designed specifically to serve seniors, veterans, persons with disabilities and others.

Additional County housing programs include the Down Payment Assistance Program, which offers up to $75,000 to income-eligible homebuyers, and the Home Repair Loan Program, which offers up to $75,000 for critical home repairs.

Workforce housing in Pinellas County helps reduce long commutes for essential workers, supports local businesses by allowing employees to live closer to major employment centers, and contributes to stable, diverse communities. It also helps ensure that public service employees can live in or near the neighborhoods they serve.

Insurance Market Pressures and Risk Management Costs
Pinellas County continues to face significant insurance risks from hurricanes, rising construction costs, larger claims, cyber threats, and possible changes to federal disaster assistance. Florida's property insurance market has recently become more competitive, with Southeast property rates generally decreasing slightly. However, future costs will remain sensitive to storm activity, rebuilding expenses, and global insurance conditions.

The Risk Management Division in the Office of Management and Budget will continue to explore the proper level of insurance on downtown buildings as decisions are made regarding the New Government Campus Project.

Other insurance costs continue to increase. Liability rates in the Southeast are generally expected to rise because of higher claim and legal costs, while cyber risks continue to grow as governments rely more heavily on technology and outside service providers. The County will continue reviewing coverage, deductibles, reserves, property values, and risk-prevention measures to protect public assets while controlling long-term costs.

Electricity and Fuel Volatility
Electricity and fuel costs are inherently volatile and can change significantly from year to year, because they are influenced by global energy markets, regulatory decisions, weather conditions, refinery operations, and changes in supply and demand. County electric expenses are also affected by natural gas and coal prices, purchased-power costs, storm recovery, system improvements, environmental requirements, and utility capital investments. When actual utility fuel costs differ from forecasts, those

differences may be incorporated into future electric rates. For these reasons, the County's electricity and fuel appropriations are reasonable budget estimates rather than fixed costs.

Current forecasts indicate that petroleum prices may moderate during FY27 as global supply conditions improve. The US Energy Information Administration's June 2026 Short-Term Energy Outlook projects that wholesale gasoline and distillate prices will decline from recent highs but remain above average FY25 levels. Recent price changes were influenced by geopolitical tensions and disruptions affecting petroleum production and shipping routes. Global inventories are expected to take several months to recover, which may continue to place upward pressure on crude oil prices through late 2026. Increased production and the return of previously constrained supply are expected to improve petroleum availability during 2027.

Diesel prices are expected to remain higher than gasoline prices for much of the next 12 months before moderating in mid-2027. This difference is associated with continued international demand and reduced US refining capacity for diesel and other middle-distillate fuels. Accordingly, the FY27 budget assumes that fuel costs will moderate from recent highs while recognizing that diesel prices may remain above FY25 levels. Fleet Management will continue monitoring market conditions and updating projections as necessary, and the County will maintain reasonable budget contingencies to manage changes in electricity and fuel costs.

Dedicated Millages Progress and Investments in Transportation and Mobility
The Board of County Commissioners has allocated three dedicated millages to support the County's transportation program, each addressing a distinct need. For FY27, the majority of this dedicated millage support continues at the FY26 rates, while General Fund transportation infrastructure support is reduced by $1.532M, equivalent to half of the third millage increment. The Capital Improvement Program emphasizes preservation of existing assets, life-safety priorities, and projects supported by dedicated or external funding.

- Millage One stabilizes the Transportation Trust Fund. Unlike some state transportation revenues, Local Option Fuel Taxes are not indexed to inflation. Between FY13 and FY23, construction costs rose 80%, while fuel tax revenue grew only 4.6%. Combined with increasing fuel efficiency and the shift to hybrid and electric vehicles, this has created a structural imbalance in the fund. Millage One ensures the Transportation Trust Fund remains solvent and able to maintain essential service levels.
- Millages Two and Three focus on enhancing infrastructure quality, including resurfacing local (residential) roads and maintaining bridges, box culverts, sidewalks, and the Pinellas Trail. Key outcomes include:

    - The Pavement Condition Index (PCI) is the nationally accepted system for rating road conditions. Maintaining roads above a PCI of 50 (fair) keeps preservation costs significantly lower than rehabilitation or reconstruction once pavement fails. In 2022, only 33% of local roads met fair or better conditions; by the end of 2025, that figure rose to 92%, substantially reducing future rehabilitation costs.
    - The county owns 201 bridges and box culverts valued at more than $1 billion, including 112 listed in the National Bridge Inventory (NBI). Preventative maintenance can extend bridge life by 10-25 years. Since launching the enhanced maintenance programs, the County has completed over $9M in preventative and corrective work. The goal is for 80% of bridges and box culverts to be rated "good" under Federal Highway Administration standards; currently, 73% meet that benchmark.

- To strengthen pedestrian and bicycle safety, millage funding supported upgrades to 199 trail crossings with ADA-compliant pads, refreshed markings, and new signage. Since the program started, the funding also enabled completion of 1,205 sidewalk work orders, meeting the adopted service standard.

In Pinellas County, ATMS/ITS stands for Advanced Transportation Management System/Intelligent Transportation System. It refers to the County's network of traffic signals, cameras, sensors, fiber-optic communications, message signs, and related technology used to monitor traffic, adjust signal timing, improve traffic flow, and provide information about incidents and travel conditions.

In 2023 the Board approved a one-time $18M investment to improve traffic safety and flow along key corridors. Implemented over three years (2024-2026), the funding supported:

- Retiming of 120 intersections
- Upgrading 150 intersections with adaptive signal technology
- Upgrading 390 intersections with video analytics (IVA)

In 2025, the signal retiming efforts yielded an estimated benefit-cost ratio of 94:1, based on the program's analysis of changes in travel time, fuel consumption, and stops. The state-of-the-art devices installed through this initiative deliver real-time traffic data, including vehicle detection and traffic volumes, enabling dynamic signal timing adjustments based on actual demand. Beyond congestion management, IVA technology enhances safety by providing immediate alerts on hazardous behaviors, such as near-miss incidents, wrong-way driving, speeding, and crosswalk infractions.

Leveraging this investment, the county secured an additional $6.8M in grant funds to further enhance the traffic system that connects our community.

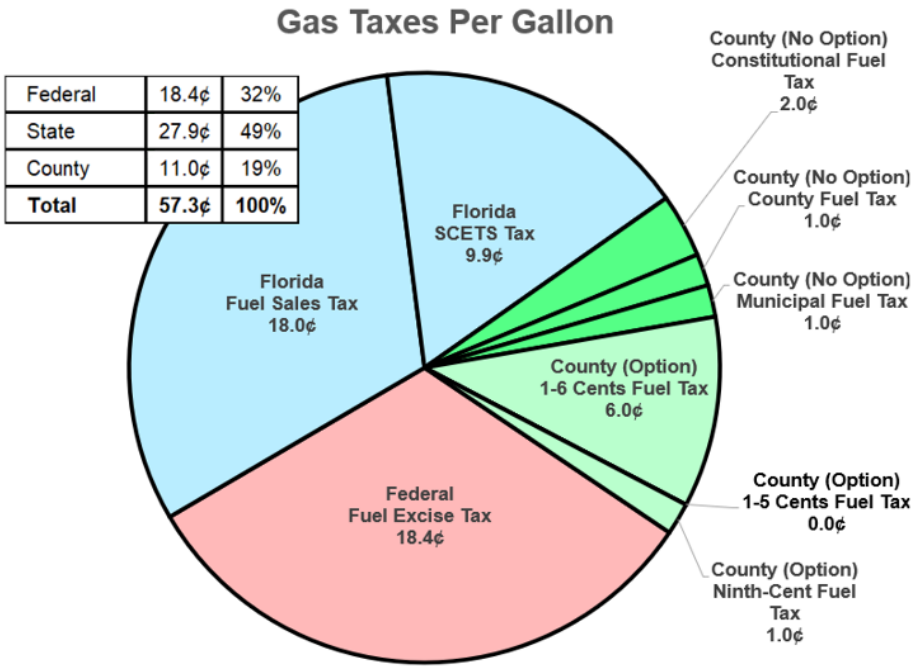
Collectively, these actions have modernized infrastructure, improved mobility, and ensured long-term stewardship of the County's transportation system.

Gas Taxes in Pinellas County
In Pinellas County, 57.3 cents in taxes are levied on every gallon of gasoline: 18.4 cents by the federal government, or approximately 32%; 27.9 cents by the State of Florida, or approximately 49%; and 11.0 cents in county-related fuel taxes, or approximately 19%. This total applies to gasoline; diesel fuel is taxed differently.

The federal portion consists of the 18.4-cent Federal Fuel Excise Tax. The State portion consists of the 18-cent Florida Fuel Sales Tax and the 9.9-cent State Comprehensive Enhanced Transportation System, or SCETS, Tax. Together, these two State taxes total 27.9 cents per gallon.

The 11-cent county-related portion includes three taxes that are established by State law and are not optional decisions of the Pinellas County Board of County Commissioners: the 2-cent Constitutional Fuel Tax, the 1-cent County Fuel Tax, and the 1-cent Municipal Fuel Tax. Although these revenues are used for county and municipal transportation purposes, the County does not decide whether to impose them.

Florida law also authorizes three county local-option fuel taxes. Pinellas County does not levy the additional 1-to-5-cent Local Option Fuel Tax, leaving five cents of available taxing authority unused. The County does levy the other two options: the 1-cent Ninth-Cent Fuel Tax and the full 6-cent Local Option Fuel Tax. Together, these two optional taxes account for 7 cents of the 11-cent county-related total.



Beach Nourishment
After the 2018 nourishment cycle, Federal participation was suspended due to unresolved perpetual easement requirements, preventing the US Army Corps of Engineers (USACE) from funding or implementing nourishment on Sand Key, Treasure Island, or Long Key.

Beach nourishment is the routine maintenance required to keep the engineered shoreline functioning as intended. When nourishment cycles are delayed, the beach system loses resiliency, storm-damage reduction benefits diminish, and vulnerabilities compound. Because both planned and emergency nourishment could not proceed during the impasse with USACE, large portions of the shoreline entered each storm season in a weakened condition, resulting in far greater erosion, dune loss, and infrastructure exposure.

The 2024 hurricane season was particularly damaging to the County's beaches leading the Board of County Commissioners to approve a $125.7M contract with Weeks Marine to carry out a one-time nourishment. Nearly two million cubic yards of sand were placed in just under four months, earning the County and the project team two awards from the American Public Works Association.

Ongoing discussions with USACE in 2025-2026 resulted in updated guidance signaling a renewed willingness to resolve long-standing barriers. Key shifts included:

- Clarifying that public access and use requirements do not need to be embedded within construction easements, and that alternative mechanisms can satisfy federal public-access standards.
- Removing the requirement for perpetual easements, eliminating one of the primary obstacles to easement acquisition.
- Demonstrating increased flexibility in working directly with property owners to address concerns with easement language.

Together, these policy changes establish the framework necessary to position the County and USACE to resume joint nourishment activities during the 2030 cycle.

The Cost of Deferred Maintenance

Pinellas County's Enterprise Asset Management (EAM) Program does not consider deferred maintenance to be a sustainable asset management strategy. Consistent with ISO 55000 and Institute of Asset Management (IAM) principles, the County uses the term Required Maintenance Backlog to describe maintenance activities that were required but not completed and the resulting risk exposure across the asset portfolio. Deferring maintenance accelerates deterioration, increases lifecycle costs, and ultimately requires more extensive and costly interventions.

Fiscal Year 2025 data demonstrates that this Required Maintenance Backlog is creating substantial financial pressure. Of the 57 Condition Technical Level of Service Asset Classes, 46 representing 120,000 assets had a Required Maintenance Backlog ranging from 13% to 100% of the assets within each class. Of the 103 Strategic Asset Classes monitored in FY25, 52-representing more than 340,000 assets-did not meet the Technical Level of Service targets. At FY25 end, 27 Asset Classes (107,000 assets) were not meeting both the performance and maintenance expectations. Additionally, during that same time, the County recorded $138M in maintenance activity-well below 2% of the County's total asset replacement cost-indicating a structural shortfall in routine and preventive maintenance funding relative to portfolio needs.

Growth in the Required Maintenance Backlog shifts resources from planned preventive maintenance to reactive repairs, reduces budget predictability, accelerates capital replacement cycles, and diminishes lifecycle value. IAM and ISO 55000 further recognize that responsible stewardship includes evaluating repurposing, divestment, or retirement when an asset can no longer be sustainably maintained or no longer provides sufficient public value.

Example 1 - Stormwater Infrastructure. When evaluating the total lifecycle cost of ownership, it is accepted practice to annualize total costs for comparing scenarios. Stormwater pipes present an interesting use case, as they have the potential for full rehabilitation when a valid preventive maintenance and inspection schedule is followed and rehabilitation funds are budgeted. Furthermore, an industry-standard inspection frequency is established at once every 10 years for the purpose of calculating total costs. With a pipe at $15,000 replacement cost (50-year life expectancy) and the assumptions that rehab costs are 70% of full planned replacement costs, and unplanned replacement costs are on average 3 times higher than planned replacements, the estimates for annualized total lifecycle costs are as follows:

1. Standard PM w/ Planned Replacement - $630 annual cost for 50 years
2. Standard PM w/ Unplanned Replacement - $1,100 annual cost for 55 years
3. Standard PM w/ Rehab and Planned Replacement - $530 annual cost for 80 years
4. No PM w/ Unplanned Replacement - $1,500 annual cost for 40 years

Once a stormwater asset is installed, the only option that avoids all of these scenarios is removal without replacement. Otherwise, the most cost-effective approach by far is standard preventative maintenance with a rehab and a planned replacement. Avoiding preventative maintenance and thus triggering an unplanned replacement can more than double the annualized costs and halve the life cycle by comparison. Given these factors, the analysis indicates that foregoing preventive maintenance generally defers and increases lifecycle costs rather than eliminating them.

Example 2 - Roof Rehabilitation. Using 11 recent roof rehabilitation projects as examples, the average cost to apply a roof coating restoration was approximately $5.34 per square foot compared to an estimated $13.50 per square foot for full roof replacement. On average, a full roof replacement costs approximately 2.5 times the investment of a roof coating restoration. Roof coating restorations help extend the useful life of the asset and include a 10-year manufacturer warranty. Roofs cannot be coated if they become too saturated with moisture. Roof rehabilitation projects tracked in Cityworks demonstrate an estimated $1,579,890 in potential avoided lifecycle costs from 2023 through 2025.

Pinellas County Veterans Services: Supporting Those Who Served
Pinellas County Veterans Services is staffed by Veterans dedicated to helping fellow Veterans and their families access the benefits they've earned. All services are provided at no cost, and the team offers one-on-one support through every step of the process.

The Veterans Services staff assist with a wide range of Federal and State benefits, including disability compensation, pension, survivor benefits, burial and memorial programs, education and rehabilitation services, and property tax exemptions. The staff also connects Veterans to trusted community resources tailored to their needs.

Veterans Service Officers develop strong, well-supported claims using medical and legal analysis, personal statements, and detailed evidence. Unlike many organizations that cannot offer full case development, the staff provide comprehensive support from the initial interview to final decision and appeals when needed. The focus is always on timely, Veteran-centered outcomes.

FY25 Impact
- 6,278 services delivered to 3,696 Veterans and family members
- 874 claims submitted
- 63% success rate
- Average processing time of 110 days (faster than the 131-day national average)
- $9.3M in direct economic impact

Pinellas County Veterans Services brings millions of Federal dollars back into our community each year by ensuring Veterans receive the benefits they deserve and improving access to healthcare and other vital supports. Veterans Services in the Human Services Department is proud to serve the men and women who have served our country.

Pinellas County Disability Advocacy Program
The Pinellas County Disability Advocacy Program provides free disability benefits assistance to eligible adults who cannot work due to serious physical, mental health, or chronic medical conditions. Serving residents at or below 100% of the Federal Poverty Level, the program helps individuals navigate the complex Social Security disability process and overcome barriers related to health, documentation, and housing.

Working closely with the Pinellas County Health Program, Health Care for the Homeless, healthcare providers, and community partners, trained Disability Advocates guide residents through every step of the process. Services include preparing disability claims, gathering medical records, coordinating care, addressing barriers to treatment, and connecting individuals with essential resources. To ensure accessibility, advocates meet clients in County offices, community locations, and settings convenient for people experiencing homelessness.

Disability benefits provide more than income; they open the door to stable healthcare, housing, and long-term financial security. Eligible and approved residents may gain access to SSI or SSDI and associated public health coverage, reducing reliance on locally funded services and creating a more sustainable path to stability. The program ensures clients keep 100% of their retroactive benefits, avoiding the legal fees often charged by private representatives.

Calendar Year Program Impact (2024 and 2025)

- Over $552,000 in disability benefits secured
- 21 disability approvals reported
- $389,332.88 in combined SSI, SSDI, retirement, and retroactive award
- 1 resident enrolled in Medicare and 18 in Medicaid

These benefits strengthen financial stability for residents and bring federal dollars back into the local economy through spending on housing, healthcare, transportation, food, and other essentials. Through dedicated advocacy and strong partnerships, the Disability Advocacy Program supports vulnerable residents while promoting long-term health, independence, and community wellbeing.

Coordinated Access Model (CAM): Improving Behavioral Health Access in Pinellas County
In 2019, Pinellas County conducted a comprehensive review of its behavioral health system. The resulting *Elevate Behavioral Health* report identified several challenges residents face when seeking care, including difficulty knowing where to go for services, inconsistent screening and referral processes, and a lack of coordinated handoffs between providers.

To address these issues, the County created the Coordinated Access Model (CAM) - a streamlined, resident-focused approach designed to make it easier for individuals and families to access the right behavioral health services at the right time.

The CAM strengthens the system by:

- Making access easier and more consistent
- Reducing duplication of services
- Improving communication between providers
- Ensuring residents are connected to the appropriate level of care
- Supporting effective use of community resources

The CAM includes two key components:

- A dedicated CAM Team of clinical assessors who engage with residents and referring partners through phone, text, online chat, and community outreach.
- A secure CAM Platform that supports screenings, data collection, referrals, appointment reminders, and follow-up to ensure residents stay connected to care.

Impact to Date

- Residents seeking CAM services: 3,144
- Residents contacted: 2,362
- Residents screened: 1,714
- Appointments scheduled: 1,541
- Appointments attended: 757 (49%)

Over the past year, the Care About Me initiative has gained strong momentum through advertising, social media, and community outreach. As the county moves into the next phase, the focus is on growing awareness, deepening community relationships, and increasing engagement across Pinellas County.

To continue moving toward the goal of 1,000 calls per month, the strategy will build on what's working while expanding outreach through integrated advertising and more localized, grassroots efforts.

Efforts include strengthened community presence, building upon partnerships, connecting with residents, growing the provider and referral network, and bringing real-time insights back to the campaign. This includes:

- Community outreach and local events
- Relationship building across key audiences
- Expanded partnerships with providers and organizations
- Development of a volunteer network
- Ongoing feedback to improve messaging and outreach

Through greater coordination, consistent practices, and easier pathways into care, the Care About Me program helps Pinellas County residents receive timely behavioral health support while strengthening the overall performance of the countywide system.

Health Care for the Homeless Program
The Health Care for the Homeless (HCH) program provides primary medical services, including the treatment of illness or injury, preventive care, education, prescription coverage and referrals for lab work, specialty care, dental assistance, mental health and substance use treatment. The County delivers care through the Bayside Health Clinic, a Mobile Medical Unit (MMU) and Street Medicine team. The MMU travels countywide to shelters, drop-in centers, substance use treatment facilities and other sites frequently used by unhoused individuals. The Street Medicine Program brings health care to unsheltered individuals who may be reluctant to access health care at traditional brick-and-mortar facilities. Each week, the team travels throughout the County to areas where unhoused individuals are located, providing care, case management, and support. The Bayside Health Clinic is a fully integrated medical home that provides primary care, dental care, mental health services, legal aid, disability advocacy, and occupational therapy, making it a one-stop location for services needed by the population it serves.

In total, the Health Care for the Homeless Program served 2,185 unique patients in Calendar Year 2025. The program saw a 20% increase in dental patients and a 17.7% increase in patients receiving substance use treatment. In December 2025, the health program implemented a new electronic health record that has improved provider productivity and offers patients enhanced access to their medical records and access to care. While the patients served often face multiple chronic conditions, the quality of services provided rises into the top quadrants of quality care, and the Department continues to strive to meet the needs of the population. The profound impact these services have on the lives of those served excites the team serving them and reaffirms the mission to provide high-quality healthcare that is accessible to everyone, regardless of their background or circumstance.

Consumer Protection
Pinellas County Consumer Protection safeguards against economic losses and victimization resulting from unethical or illegal business practices. The Office investigates consumer-related complaints for mediation and pursues potential criminal conduct for prosecution. Consumer Protection is responsible

for the regulation and enforcement of consumer-related ordinances such as towing, bingo, adult-use businesses, human trafficking, and high prescribing clinics with active monitoring to protect residents.

In FY25, Consumer Protection received a total of 1,278 consumer complaints and received $1,723,695 in total refunds, restitution, and adjustments for consumers. Criminal investigations resulted in 59 years of prison and 73 years of probation for violations of the law and enforcement actions resulted in 50 regulatory warnings and 12 citations. To reduce potential victimization, the office held 103 outreach events reaching over 3,000 attendees to educate on safe consumer practices.

In a recent auto sales case, four consumers attempted to purchase vehicles through an online broker who buys vehicles at auction. Each of the purchases included signed agreements to purchase the vehicles at a cost of roughly $6,000 per sale. However, the broker never delivered any of the vehicles and failed to provide refunds despite numerous consumer requests. The complaints resulted in a criminal investigation by Consumer Protection, and the subject was charged with Grand Theft and ordered to pay $24,925 in restitution and serve five years of probation.

Human Services Grant Services
Pinellas Human Services' Grant services function pursues and administers competitive State and Federal grant awards designed to help increase service capacity and decrease programmatic gaps within the community. In FY25, Human Services managed $18.6M in state and federal funding focused on expanding access to health and behavioral health resources for vulnerable populations, mitigating impacts of opioid addiction, supporting justice system operations such as drug court, and enhancing available wrap-around services. Under two of the grant awards, the office currently coordinates with community partners to expand services and case management for homeless residents living at Pinellas Safe Harbor. The Treatment for Individuals Experiencing Homelessness (TIEH) program aims to increase case management resources to improve service ratios while expanding available mental health services, substance use disorder treatment and housing resources on-site at the large, homeless shelter location. In the first year of operation for the grant collaboration, the delivery team has been successful in reducing average caseloads for safe harbor staff by over 30% to better serve client needs with approximately 127 clients enrolled in the program.

One participant experiencing homelessness enrolled in TIEH in April 2025 after returning to the community following incarceration. At the time, she was residing at Safe Harbor. Her case manager actively connected her with Medicaid and critical benefits to aid with immediate stability and referred her to reentry employment services and housing within the community. She was able to move out of shelter and into transitional housing in May 2025 following support from TIEH.

Conclusion
The FY27 Budget is both a one-year spending plan and a long-term financial roadmap. It balances current responsibilities with future uncertainty while addressing rising costs, disaster recovery, infrastructure needs, mandates, and potential changes in major revenue sources. The adopted plan totals $4.954B across all funds (less transfers), including $1.121B in the General Fund, an increase of $8.835M (0.8%) over FY26, and $1.091B in the Capital Budget, including reserves. The Countywide General Fund property tax millage rate is 4.4989 mills, and General Fund reserves total $164.444M, or 17.4% of revenues.

Through disciplined planning, appropriate reserves, transparent decision-making, and responsible use of public funds, the budget provides a sustainable framework for maintaining essential services, responding to changing conditions, and advancing the priorities of the Board of County Commissioners and the residents of Pinellas County.

Pinellas County
Resources and Balance

	FY26 Budget	FY27 Budget	Change	+/-%
Taxes				
Ad Valorem Taxes	$ 838,295,830	$ 871,798,090	$ 33,502,260	4.0%
Communication Svcs	$ 6,729,150	$ 6,729,150	$ -	0.0%
Sales,Use&Fuel Taxes	$ 243,024,150	$ 232,587,300	$ (10,436,850)	-4.3%
Taxes Total	**$ 1,088,049,130**	**$ 1,111,114,540**	**$ 23,065,410**	**2.1%**
Licenses and Permits				
Licenses	$ 259,240	$ 210,190	$ (49,050)	-18.9%
Permits,Fees,Spec Assessments	$ 208,563,490	$ 401,191,140	$ 192,627,650	92.4%
Licenses and Permits Total	**$ 208,822,730**	**$ 401,401,330**	**$ 192,578,600**	**92.2%**
Intergovernmental Revenue				
Federal Grants	$ 426,827,010	$ 370,175,530	$ (56,651,480)	-13.3%
Grants from Local Governments	$ 1,984,490	$ 2,079,220	$ 94,730	4.8%
Shared Revenue-Local	$ 55,690	$ -	$ (55,690)	-100.0%
State Grants	$ 54,701,170	$ 46,606,510	$ (8,094,660)	-14.8%
State Share Revenue	$ 98,771,020	$ 93,616,250	$ (5,154,770)	-5.2%
Intergovernmental Revenue Total	**$ 582,339,380**	**$ 512,477,510**	**$ (69,861,870)**	**-12.0%**
Charges for Services				
Charges for Svc-Gen Govt	$ 2,744,610	$ 2,814,040	$ 69,430	2.5%
Chg for Svc-Culture/Recreation	$ 7,668,640	$ 10,020,230	$ 2,351,590	30.7%
Chg for Svc-Economic Environment	$ 19,000	$ 19,000	$ -	0.0%
Chg for Svc-Gen Govt	$ 1,032,540	$ 1,382,570	$ 350,030	33.9%
Chg for Svc-Human Svc	$ 3,742,870	$ 3,599,730	$ (143,140)	-3.8%
Chg for Svc-Other	$ 10,329,100	$ 10,330,010	$ 910	0.0%
Chg for Svc-Physical Environment	$ 304,676,450	$ 308,681,800	$ 4,005,350	1.3%
Chg for Svc-Public Safety	$ 138,365,660	$ 137,526,010	$ (839,650)	-0.6%
Chg for Svc-Transportation	$ 4,875,670	$ 5,375,310	$ 499,640	10.2%
Court Related Revenue	$ 3,060,490	$ 3,137,190	$ 76,700	2.5%
Internal Svc Chgs	$ 152,239,090	$ 131,753,170	$ (20,485,920)	-13.5%
Charges for Services Total	**$ 628,754,120**	**$ 614,639,060**	**$ (14,115,060)**	**-2.2%**
Excess Fees - Constitutional Officers				
County Officer Fees	$ 9,129,240	$ 10,979,230	$ 1,849,990	20.3%
Excess Fees - Constitutional Officers Total	**$ 9,129,240**	**$ 10,979,230**	**$ 1,849,990**	**20.3%**
Fines and Forfeitures				
Judgements and Fines	$ 2,626,150	$ 2,338,960	$ (287,190)	-10.9%
Fines and Forfeitures Total	**$ 2,626,150**	**$ 2,338,960**	**$ (287,190)**	**-10.9%**
Interest Earnings				

	FY26 Budget	FY27 Budget	Change	+/-%
Interest & Other Earnings	$ 78,171,520	$ 79,808,760	$ 1,637,240	2.1%
Interest Earnings Total	**$ 78,171,520**	**$ 79,808,760**	**$ 1,637,240**	**2.1%**
Rents, Surplus and Refunds				
Contributions-Private Sources	$ 61,770	$ 58,660	$ (3,110)	-5.0%
Rents & Royalties	$ 26,615,500	$ 30,807,450	$ 4,191,950	15.8%
Sale & Disp of Assets	$ 615,550	$ 812,120	$ 196,570	31.9%
Sales of Surplus Materials	$ 70,740	$ 47,670	$ (23,070)	-32.6%
Rents, Surplus and Refunds Total	**$ 27,363,560**	**$ 31,725,900**	**$ 4,362,340**	**15.9%**
Other Miscellaneous Revenues				
Other Miscellaneous Revenues	$ 69,187,270	$ 79,257,890	$ 10,070,620	14.6%
Other Miscellaneous Revenues Total	**$ 69,187,270**	**$ 79,257,890**	**$ 10,070,620**	**14.6%**
Non-Operating Revenue Sources				
Capital Contribution-Federal	$ 18,641,000	$ 12,188,000	$ (6,453,000)	-34.6%
Capital Contribution-Other	$ 5,625,890	$ 6,782,700	$ 1,156,810	20.6%
Capital Contribution-Private	$ 2,708,320	$ 2,023,570	$ (684,750)	-25.3%
Capital Contribution-State	$ 2,405,000	$ 4,280,000	$ 1,875,000	78.0%
Grants&Donations-Federal	$ -	$ 95,290	$ 95,290	100.0%
Grants&Donations-Private	$ 121,000	$ -	$ (121,000)	-100.0%
Non-Operating Revenue Sources Total	**$ 29,501,210**	**$ 25,369,560**	**$ (4,131,650)**	**-14.0%**
Beginning Fund Balance				
FB-Unrsv-Cntywide-Beg	$ 1,571,878,770	$ 1,623,317,530	$ 51,438,760	3.3%
Fund Balance-Committed	$ 2,716,480	$ 3,114,750	$ 398,270	14.7%
Fund Balance-Restricted	$ 522,488,140	$ 462,104,610	$ (60,383,530)	-11.6%
Beginning Fund Balance Total	**$ 2,097,083,390**	**$ 2,088,536,890**	**$ (8,546,500)**	**-0.4%**
Report Total	**$ 4,821,027,700**	**$ 4,957,649,630**	**$ 136,621,930**	**2.8%**

Pinellas County
Total Funds Budget

	FY26 Budget	FY27 Budget	Change in $	Change in %
General Funds				
General Fund	**1,111,851,980**	**1,120,687,160**	**8,835,180**	**0.8%**
Special Revenue Funds				
County Transportation Trust	111,315,140	107,853,660	-3,461,480	-3.1%
Health Department Fund	13,357,040	16,174,430	2,817,390	21.1%
Emergency Medical Service	318,315,780	345,504,710	27,188,930	8.5%
Community Developmnt Grant	26,382,970	25,975,860	-407,110	-1.5%
State Housing Initiatives Partnership (SHIP)	19,661,020	17,782,980	-1,878,040	-9.6%
Gifts for Animal Welfare Trust	815,380	718,870	-96,510	-11.8%
Tree Bank Fund	3,886,690	4,328,270	441,580	11.4%
Public Library Cooperative Fund	10,153,330	10,475,780	322,450	3.2%
School Crossing Guard Trust	234,560	304,600	70,040	29.9%
Intergovernmental Radio Communication	1,192,900	1,073,320	-119,580	-10.0%
STAR Center Fund	13,084,410	11,899,340	-1,185,070	-9.1%
Emergency Communications E911 System	20,401,710	21,777,450	1,375,740	6.7%
Community Housing Trust	3,025,230	3,423,500	398,270	13.2%
Building Services	14,702,750	19,061,280	4,358,530	29.6%
Tourist Development Tax Fund	281,104,460	280,495,840	-608,620	-0.2%
American Rescue Plan Act (ARPA)	86,268,000	13,459,050	-72,808,950	-84.4%
Pinellas Recovers Community Development Block Grant-Disaster Recovery (CDBG-DR)	260,988,710	261,056,060	67,350	0.0%
Fire Districts	58,024,380	63,022,170	4,997,790	8.6%
Construction License Board	1,126,570	943,360	-183,210	-16.3%
Air Quality Tag Fee Fund	1,459,190	1,804,910	345,720	23.7%
Palm Harbor Community Services District	3,842,130	4,116,510	274,380	7.1%
Feather Sound Community Services District	496,340	492,390	-3,950	-0.8%
East Lake Library Services District	1,148,350	1,159,620	11,270	1.0%
East Lake Recreation Services District	1,148,380	1,157,450	9,070	0.8%
Seminole Sports District Support	1,170,110	1,248,200	78,090	6.7%
Drug Abuse Trust Fund	55,820	35,990	-19,830	-35.5%
Lealman Community Redevelopment Agency Trust	15,575,600	18,320,850	2,745,250	17.6%
Opioid Abatement Settlement Fund	44,421,510	52,422,170	8,000,660	18.0%
Street Lighting Districts Fund	1,584,690	1,525,760	-58,930	-3.7%
Lealman Solid Waste Collection and Disposal Fund	2,765,640	2,553,580	-212,060	-7.7%
Surface Water Utility Fund	35,017,790	42,426,500	7,408,710	21.2%
HDPP Local Provider Participation Fund	172,706,390	364,273,450	191,567,060	110.9%
Subtotal	**1,525,432,970**	**1,696,867,910**	**171,434,940**	**11.2%**
Debt Service Fund				
Non-Ad Valorem Debt Service Fund		4,112,000	4,112,000	0%
Subtotal		**4,112,000**	**4,112,000**	**0%**
Governmental Capital Project Funds				
Capital Projects	688,068,620	656,259,290	-31,809,330	-4.6%
Multimodal Impact Fees	1,860,890	2,542,160	681,270	36.6%

Subtotal	**689,929,510**	**658,801,450**	**-31,128,060**	**-4.5%**

Enterprise Funds				
Airport Fund	151,725,980	169,901,640	18,175,660	12.0%
Solid Waste Funds	629,945,260	663,888,260	33,943,000	5.4%
Water Funds	253,361,290	202,386,110	-50,975,180	-20.1%
Sewer Funds	307,871,210	265,038,460	-42,832,750	-13.9%
Subtotal	**1,342,903,740**	**1,301,214,470**	**-41,689,270**	**-3.1%**
Internal Service Funds				
Business Technology Services	68,575,370	68,571,980	-3,390	0.0%
Fleet Management Fund	40,066,160	44,814,440	4,748,280	11.9%
Risk Financing Fund	52,867,670	38,988,520	-13,879,150	-26.3%
Employee Health Benefits	201,150,540	201,275,950	125,410	0.1%
Subtotal	**362,659,740**	**353,650,890**	**-9,008,850**	**-2.5%**
Report Total	**5,032,777,940**	**5,135,333,880**	**102,555,940**	**2.0%**

Schedule of Budget Transfers

TO	FROM	FY26 BUDGET	FY27 BUDGET
General Fund	Employee Health Benefits Fund	6,461,460	1,700,000
Business Technology Svcs	General Fund	5,993,000	6,786,140
County Transportation Trust	General Fund	43,892,630	44,138,480
Intergovernmental Radio Communication	General Fund	729,020	308,040
Emergency Communications 911 System	General Fund	13,500,000	11,997,900
Construction Licensing Board	General Fund	-	345,320
Non-Ad Valorem Debt Service	General Fund	-	4,112,000
Capital Projects	County Transportation Trust	1,700,000	20,540,110
Capital Projects	Tourist Development Tax	7,378,220	7,478,560
Capital Projects	Multi-Modal Impact Fee	1,860,890	2,513,220
Capital Projects	Health Department Fund	-	6,475,330
Solid Waste Rev & Op	Lealman SW Collect & Dispos	30,000	10,840
Solid Waste Renewal & Replacement	Solid Waste Revenue & Operating	30,000,000	30,000,000
Water Renewal & Replacement	Water Revenue & Operating	29,300,000	-
Sewer Renewal & Replacement	Sewer Revenue & Operating	64,000,000	38,000,000
Sewer Interest & Sinking	Sewer Revenue & Operating	14,195,640	14,202,910
TOTAL ALL TRANSFERS		**219,040,860**	**188,608,850**

Pinellas County Three-Year Financial Summary

This exhibit is a summary of resources and requirements for Fiscal Years 2025 through 2027. The first table includes totals for all funds. The following four tables present the three funds or fund groups that represent 10.0% or more of the total budget, followed by a combined summary of all other funds. FY26 and FY27 Revenues are budgeted at 95.0% of estimated amounts per Florida Statutes. Ad valorem revenue is budgeted assuming a 95.0% collection rate per Florida Statutes; the actual collection rate has generally been 96.0% or greater. FY27 is the Adopted Budget.

TOTAL- ALL FUNDS	FY25 Actual	FY26 Budget	FY27 Budget
RESOURCES			
Fund Balance	2,204,470,932	2,093,629,350	2,084,009,810
REVENUE			
Taxes	1,064,852,182	1,085,709,100	1,102,657,320
Licenses and Permits	191,024,785	208,822,730	401,684,330
Intergovernmental Revenue	260,027,388	582,339,380	512,477,510
Charges for Services	651,936,340	627,262,560	614,330,730
Excess Fees - Constitutional Officers	26,779,002	9,129,240	12,800,860
Fines and Forfeitures	2,946,682	2,626,150	2,433,960
Interest Earnings	114,913,233	78,166,530	79,803,780
Debt Proceeds	-	-	-
Rents, Surplus and Refunds	31,941,485	27,363,560	31,725,900
Other Miscellaneous Revenues	72,424,767	69,187,270	79,257,890
Non-Operating Revenue Sources	10,603,768	29,501,210	25,542,940
Transfers From Other Funds	296,987,080	219,040,860	188,608,850
TOTAL REVENUE	2,724,436,712	2,939,148,590	3,051,324,070
TOTAL RESOURCES	**4,928,907,643**	**5,032,777,940**	**5,135,333,880**

TOTAL- ALL FUNDS	FY25 Actual	FY26 Budget	FY27 Budget
REQUIREMENTS			
EXPENDITURES			
Personal Services	326,496,064	342,538,650	357,916,110
Operating Expenses	826,983,783	896,790,740	1,060,803,130
Capital Outlay	393,455,465	814,870,580	598,203,760
Debt Service Exp	18,425,872	14,914,700	14,980,280
Grants and Aids	210,481,654	576,110,220	599,647,900
Transfers to Other Funds	296,987,080	219,040,860	188,608,850
Constitutional Officers Transfers	544,131,827	563,050,690	588,883,690
Pro Rate Clearing	(822,692)	(695,170)	(688,830)
TOTAL EXPENDITURES	**2,616,139,053**	**3,426,621,270**	**3,408,354,890**
Reserves	-	1,606,156,670	1,726,978,990
TOTAL REQUIREMENTS	**2,616,139,053**	**5,032,777,940**	**5,135,333,880**
Reconciliation with Budget:			
Total All Funds	2,616,139,053	5,032,777,940	5,135,333,880
less Transfers	(296,987,080)	(219,040,860)	(188,608,850)
Total All Funds Net of Transfers	**2,319,151,973**	**4,813,737,080**	**4,946,725,030**

TOTAL- ALL FUNDS	FY25 Actual	FY26 Budget	FY27 Budget
RESOURCES			

The General Fund accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes, and other revenues provide services or benefits to all residents of Pinellas County, as well as specific revenues and expenditures for the unincorporated area also known as the Countywide Municipal Services Taxing Unit (MSTU).

General Funds	FY25 Actual	FY26 Budget	FY27 Budget
RESOURCES			
Fund Balance	252,651,331	172,451,200	173,432,560
REVENUE			
Taxes	665,422,357	685,628,500	706,117,020
Licenses and Permits	1,372,386	1,537,820	1,792,690
Intergovernmental Revenue	124,479,982	114,098,510	96,847,530
Charges for Services	62,088,698	73,731,140	75,293,350
Excess Fees - Constitutional Officers	25,788,623	8,471,050	12,064,500
Fines and Forfeitures	1,467,189	1,153,560	1,271,580
Interest Earnings	17,412,435	16,625,000	16,625,000
Rents, Surplus and Refunds	3,799,559	3,525,800	3,489,440
Other Miscellaneous Revenues	31,563,181	28,167,940	32,053,490
Non-Operating Revenue Sources	(30,450)	-	-
Transfers From Other Funds	473,430	6,461,460	1,700,000
TOTAL REVENUE	933,837,391	939,400,780	947,254,600
TOTAL RESOURCES	**1,186,488,722**	**1,111,851,980**	**1,120,687,160**

General Funds	FY25 Actual	FY26 Budget	FY27 Budget
REQUIREMENTS			
EXPENDITURES			
Personal Services	115,147,268	107,024,570	104,472,700
Operating Expenses	207,367,535	173,010,860	154,430,520
Capital Outlay	5,995,048	1,641,220	1,094,110
Debt Service Exp	2,135,315	-	-
Grants and Aids	42,003,009	43,452,790	45,276,790
Transfers to Other Funds	74,245,200	64,114,650	67,687,880
Constitutional Officers Transfers	539,097,891	557,628,030	583,281,190
TOTAL EXPENDITURES	**985,991,267**	**946,872,120**	**956,243,190**
Reserves	-	164,979,860	164,443,970
TOTAL REQUIREMENTS	**985,991,267**	**1,111,851,980**	**1,120,687,160**

Enterprise Funds are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. These funds account for operations and capital projects for the Utilities (Water and Sewer) and Solid Waste departments.

Utilities and Solid Waste Funds	FY25 Actual	FY26 Budget	FY27 Budget
RESOURCES			

TOTAL- ALL FUNDS	FY25 Actual	FY26 Budget	FY27 Budget
RESOURCES			
Fund Balance	729,850,149	711,202,190	709,061,210
REVENUE			
Licenses and Permits	375,953	318,460	355,700
Intergovernmental Revenue	17,416,187	18,392,000	3,117,000
Charges for Services	324,085,127	302,282,460	307,158,880
Interest Earnings	33,937,107	16,958,050	25,375,720
Rents, Surplus and Refunds	1,226,131	1,403,950	1,128,830
Other Miscellaneous Revenues	530,364	386,690	671,070
Non-Operating Revenue Sources	2,053,595	2,708,320	2,230,670
Transfers From Other Funds	123,827,310	137,525,640	82,213,750
TOTAL REVENUE	503,451,773	479,975,570	422,251,620
TOTAL RESOURCES	**1,233,301,922**	**1,191,177,760**	**1,131,312,830**

Utilities and Solid Waste Funds	FY25 Actual	FY26 Budget	FY27 Budget
REQUIREMENTS			
EXPENDITURES			
Personal Services	48,238,055	53,972,950	54,594,560
Operating Expenses	185,337,403	182,998,730	177,383,770
Capital Outlay	123,199,439	195,610,540	130,522,520
Debt Proceeds	-	-	-
Debt Service Exp	14,665,401	14,635,900	14,663,470
Grants and Aids	575,680	800,000	300,000
Transfers to Other Funds	123,827,310	137,495,640	82,202,910
TOTAL EXPENDITURES	**495,843,288**	**585,513,760**	**459,667,230**
Reserves	-	605,664,000	671,645,600
TOTAL REQUIREMENTS	**495,843,288**	**1,191,177,760**	**1,131,312,830**

The Capital Project Funds account for revenues and expenditures related to the Capital Improvement Program (CIP), which is a plan for financing long-term work projects.

Capital Funds	FY25 Actual	FY26 Budget	FY27 Budget
RESOURCES			
Fund Balance	432,789,055	456,139,120	380,865,230
REVENUE			
Taxes	138,989,364	135,389,000	125,545,090
Licenses and Permits	2,322,037	-	-
Intergovernmental Revenue	20,136,165	59,712,500	94,249,390
Interest Earnings	18,615,471	20,624,000	13,844,790
Rents, Surplus and Refunds	1,502,250	-	-
Other Miscellaneous Revenues	1,962,185	7,125,780	7,289,730
Transfers From Other Funds	119,713,650	10,939,110	37,007,220
TOTAL REVENUE	303,241,121	233,790,390	277,936,220
TOTAL RESOURCES	**736,030,176**	**689,929,510**	**658,801,450**

TOTAL- ALL FUNDS	FY25 Actual	FY26 Budget	FY27 Budget
RESOURCES			
Capital Funds	**FY25 Actual**	**FY26 Budget**	**FY27 Budget**
REQUIREMENTS			
EXPENDITURES			
Personal Services	(961)	-	-
Operating Expenses	1,552,008	-	28,940
Capital Outlay	154,392,529	466,469,710	373,405,280
Grants and Aids	24,337,168	57,353,000	60,570,000
Transfers to Other Funds	2,385,730	1,860,890	2,513,220
TOTAL EXPENDITURES	**182,666,474**	**525,683,600**	**436,517,440**
Reserves	-	164,245,910	222,284,010
TOTAL REQUIREMENTS	**182,666,474**	**689,929,510**	**658,801,450**

The table below includes all funds other than the General, Capital Projects, Utilities, and Solid Waste Funds.

Other Funds	FY25 Actual	FY26 Budget	FY27 Budget
RESOURCES			
Fund Balance	789,180,397	753,836,840	820,650,810
REVENUE			
Taxes	260,440,461	264,691,600	270,995,210
Licenses and Permits	186,954,408	206,966,450	399,535,940
Intergovernmental Revenue	97,995,055	390,136,370	318,263,590
Charges for Services	265,762,515	251,248,960	231,878,500
Excess Fees - Constitutional Officers	990,379	658,190	736,360
Fines and Forfeitures	1,479,493	1,472,590	1,162,380
Interest Earnings	44,948,220	23,959,480	23,958,270
Rents, Surplus and Refunds	25,413,546	22,433,810	27,107,630
Other Miscellaneous Revenues	38,369,037	33,506,860	39,243,600
Non-Operating Revenue Sources	8,580,623	26,792,890	23,312,270
Transfers From Other Funds	52,972,690	64,114,650	67,687,880
TOTAL REVENUE	983,906,426	1,285,981,850	1,403,881,630
TOTAL RESOURCES	**1,773,086,823**	**2,039,818,690**	**2,224,532,440**

Other Funds	FY25 Actual	FY26 Budget	FY27 Budget
REQUIREMENTS			
EXPENDITURES			
Personal Services	163,111,701	181,541,130	198,848,850
Operating Expenses	432,726,837	540,781,150	728,959,900
Capital Outlay	109,868,449	151,149,110	93,181,850
Debt Service Exp	1,625,155	278,800	316,810
Grants and Aids	143,565,797	474,504,430	493,501,110
Transfers to Other Funds	96,528,840	15,569,680	36,204,840
Constitutional Officers Transfers	5,033,936	5,422,660	5,602,500
Pro Rate Clearing	(822,692)	(695,170)	(688,830)
TOTAL EXPENDITURES	**951,638,023**	**1,368,551,790**	**1,555,927,030**

TOTAL- ALL FUNDS	FY25 Actual	FY26 Budget	FY27 Budget
RESOURCES			
Reserves	-	671,266,900	668,605,410
TOTAL REQUIREMENTS	**951,638,023**	**2,039,818,690**	**2,224,532,440**

Long-Term Debt Structure

Description	Purpose	Principal Outstanding As of 10/01/26	Pledge/ Security	FY
GENERAL OBLIGATION BONDS: No outstanding issues	Not applicable	$0	Not applicable	
NON SELF-SUPPORTING REVENUE DEBT: No outstanding issues	Not applicable	$0	Not applicable	
SELF-SUPPORTING REVENUE DEBT: $42,005,000 Sewer Revenue Bonds, Series 2008A	Expansion of North and South County Reclaimed Water Systems and improvements to W.E. Dunn Water Reclamation Facility and South Cross Water Reclamation Facility	$26,760,000	Sewer system revenues	
SELF-SUPPORTING REVENUE DEBT: $5,292,000 Sewer Revenue Refunding Note, Series 2021B	Refund the outstanding Sewer Revenue Bonds, Series 2003	$5,264,000	Sewer system revenues	
SELF-SUPPORTING REVENUE DEBT: $40,862,000 Sewer Revenue Refunding Note, Series 2022	Refund the outstanding Sewer Revenue Bonds, Series 2012	$25,220,000	Sewer system revenues	
SUBTOTAL SELF-SUPPORTING REVENUE DEBT		**$57,244,000**		
TOTAL DEBT ISSUES		**$57,244,000**		

Debt Service Summary

Pinellas County has historically assumed a "pay-as-you-go" philosophy in the funding of infrastructure. However, when circumstances have dictated that this is not a viable approach, the County has utilized the bond market to generate additional capital.

CATEGORIES OF DEBT

There are several categories of governmental debt:

General Obligation Bonds are backed by the full faith and credit of the local government, and they are required to be approved by voter referenda. Revenues collected from the ad valorem taxes on real estate and other sources of general referenda. Revenues collected from the ad valorem taxes on real estate and other sources of general revenue are used to service the government's debt. Pinellas County has no general obligation bond issues outstanding currently.

Self-supporting revenue bonds and notes, unlike general obligation bonds, are financed by those directly benefiting from the capital improvement. Revenue obtained from the issuance of these bonds and notes is used to finance publicly owned facilities, such as water, sewer, and solid waste systems. Charges collected from the users of these facilities are used, in turn, to retire the bond and note obligations. In this respect, the capital project is self-supporting. The debt service payments for the County’s enterprise activities are budgeted in their respective funds.

Non-self-supporting revenue bonds, which pledge specific sources of revenue other than ad valorem taxes, are used to fund non-enterprise infrastructure needs. Pinellas County has no bond issues supported from general revenues at this time.

DEBT LIMITATIONS

The Florida Constitution (Article VII, Section 12) requires County bonds supported by ad valorem taxes to be approved by public referendum. Chapter 130 of the Florida Statutes defines the purposes for which County debt may be issued and procedural restrictions. There are no statutory limitations on the amount of debt that may be issued in terms of total dollars, millage rates, or percentage of assessed values. Self-supporting revenue bonds are limited by the requirement to maintain adequate revenue streams to cover debt in ratios prescribed by the authorizing Bond Resolutions.

DEBT CAPACITY, ISSUANCE, & MANAGEMENT POLICIES

The County has established the following budget policies related to debt:

- Minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and distributing the costs of certain long-lived facilities among all users, present and future.
- Define appropriate uses for debt.
- Define the maximum amount of debt and debt service that should be outstanding at any one time (target financial ratios).
- Maintain a high credit rating while making attempts to strengthen credit rating; identify factors and strategies to address them.
- Consider investment in equipment, land or facilities, and other expenditure actions, in the present, to reduce or avoid costs in the future.
- Capital project proposals should include cost estimates that are as complete, reliable, and attainable as possible.
- Prior to undertaking a capital project, all ongoing Operating & Maintenance (O&M) costs should be identified and considered as part of the policy discussion.

SUMMARY OF EXISTING & ANTICIPATED DEBT

There are presently three outstanding debt issues for Pinellas County: the $42,005,000 Sewer Revenue Bonds, Series 2008A; the $5,292,000 Sewer Revenue Refunding Note, Series 2021B; and the $40,862,000 Taxable Sewer Revenue Refunding Note, Series 2022. All debt issues are bank loans.

EXISTING DEBT: CURRENT SELF-SUPPORTING (ENTERPRISE) REVENUE BONDS:

$42,005,000 Sewer Revenue Bonds, Series 2008A*

These bonds were issued in the form of a bank loan to finance improvements at the South Cross and W.E. Dunn Facilities and various improvements to pump stations, force mains, and the collection systems; as well as the required deposit to the reserve fund; and to pay related costs and expenses in connection with the issuance of the Series 2008 Bonds. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

$5,292,000 Sewer Revenue Refunding Note, Series 2021B This note was issued in the form of a bank loan to refund the outstanding principal amount of the County's Sewer Revenue Bonds, Series 2003, maturing on and after October 1, 2032. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

$40,862,000 Taxable Sewer Revenue Refunding Note, Series 2022 This note was issued in the form of a bank loan to refund the outstanding principal amount of the County's Sewer Revenue Refunding Bonds, Series 2012, maturing on and after October 1, 2031. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

* Minimum annual debt service coverage of 115% is required by the Bond Resolution rate covenant. If net revenues together with Impact Fees are pledged and legally available to meet the Debt Service requirement, then 125% minimum annual debt service coverage is required.

ANTICIPATED DEBT

No new debt issues are included in the FY27 Budget.

Debt Issue		FY27	FY28	FY29	FY30	FY31	Final Fiscal Year of Debt Payments
Sewer Revenue Bonds, Series 2008A	Principal	$8,915	$9,305	$0	-	-	
	Interest	$815	$417	$0	-	-	
	Total	$9,730	$9,722	$0	-	-	FY28
Sewer Revenue Refunding Note, Series 2021B	Principal	$7	$7	$7	$7	$7	
	Interest	$105	$105	$105	$105	$105	
	Total	$112	$112	$112	$112	$112	FY32
Sewer Revenue Refunding Note, Series 2022	Principal	$4,114	$4,171	$4,232	$4,295	$4,356	
	Interest	$248	$200	$151	$101	$51	
	Total	$4,362	$4,371	$4,383	$4,396	$4,407	FY31


Pinellas
County

Budget Policies

Pinellas County budget policy guidelines are based on the Government Finance Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting Practice adopted best practices. The policies below outline those best practices.

General Fund Reserves

In keeping with the Board's Strategic Plan, the General Fund Reserves Policy (Resolution 23-69) will allow the County to achieve the following goals:

Healthy and Safe Communities

2.1 Improve public health

2.2 Enhance community safety

Resilient Infrastructure and Environment

1.2 Maintain and enhance county infrastructure

Smart Service Delivery

4.4 Pursue continuous improvement

The County will appropriate funds within the three designated reserves within the General Fund to address unforeseen emergencies or disasters, significant changes in the economic environment, and key operating, infrastructure, and capital project needs in future fiscal years. These include the Reserve for Contingencies - Countywide, Reserve for Cash Balance - Countywide, and Reserve for Future Years accounts.

Reserve for Contingencies - Countywide. Funds reserved under this category may be used for any particular expense, as approved by the Board, using the budget amendment process as established by the Board to increase or create appropriations within the General Fund. Expenditures may not be charged directly to the Reserve for Contingencies – Countywide account. This account may not contain more than 10.0% of the total appropriations within the General Fund.

Reserve for Cash Balance – Countywide. Funds reserved under this category are excess resources carried over from the previous fiscal year to pay expenses from October 1 until current year revenues are received and available and may be appropriated for any particular expense as approved by resolution of the Board to increase or create appropriations within the General Fund. Expenditures may not be charged directly to the Reserve for Cash Balance – Countywide account. This account may not contain more than 20.0% of the total appropriations within the General Fund.

Reserve for Future Years. Funds reserved under this category are designated for specific purposes and may be appropriated by budget amendment resolution of the Board for the purpose for which the reserve was made. This account may contain any amount of appropriation as adopted by the Board.

The Policy of the Board is to maintain a minimum of two and one-half months (20.8% of current year revenue) of reserves in the Reserve for Contingencies – Countywide and Reserve for Cash Balance – Countywide accounts within the General Fund. In addition, the Board may appropriate funds to the Reserve for Future Years for known future fiscal year expenditures above the 20.8% set in the Policy.

Replenishment of Minimum Reserve Funds

In keeping with the principles discussed in the Policy, when the combined balances of the Reserve for Contingencies – Countywide and Reserve for Cash Balance –Countywide accounts fall below the 20.8% minimum stated in the Policy, the County Administrator will develop a one (1) to five (5) year reserve replenishment plan to meet the minimum threshold of the General Fund Reserves Policy and present it to the Board for approval.

Other Operating Funds Reserves

- At a minimum, the Reserves (Unrestricted Balance) of Enterprise Funds should be budgeted at a level of 5.0% to 15.0% of regular operating revenues, or no less than one month of operating expenditures.
- Similar Reserve (Unrestricted Balance) amounts should be budgeted in other funds (i.e., one to two months of operating expenditures or an adequate working capital reserve) on a case-by-case basis.
- Fund reserve policy should be linked to a potential increase or decrease of rates/fees if reserve levels reach certain thresholds.

Balanced Budget

- Recurring expenditures should be equal to or less than recurring revenues.
- Annual operating expenditures should be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year.
- Disclosures should be provided when a deviation from a balanced operating budget is planned or when it occurs.
- Anticipate actions to be made to bring the budget into balance if adjustments are needed in the course of a fiscal period.
- Develop a structurally balanced operating budget that requires a balance be maintained between recurring expenditures and revenues over the long term, not just during the current operating period.
- The first year of the Capital Improvement Program (CIP) Six-Year Plan is the basis for actual appropriations and must be balanced when adopting the annual budget.

Long-range Planning

- The forecast should extend at least six years and should be regularly monitored and periodically updated.
- The forecast should include fund forecasts for all significant funds.
- The forecast, along with its underlying assumptions and methodology, should be clearly stated and made available to participants in the budget process.
- Variances between previous forecast and actual amounts should be analyzed and identification made of the factors that influence revenue collections, expenditure levels, and forecast assumptions.

Physical Asset Inventory

- Accurate inventories of all physical assets, their condition, life spans, and cost should be created and maintained to ensure proper stewardship of public property.

- Maintain assets at an acceptable level to protect the County's capital investment and to minimize future maintenance and replacement costs.

Asset Preservation

- Ensure asset preservation encompasses supportive infrastructure (processes and databases), intellectual capacity, and effective use of human capital, as well as physical capital assets.
- Prioritize the inclusion of physical and non-physical asset maintenance in the budget process.

Revenue Diversification

- Encourage revenue diversification to the extent feasible; enhance flexibility within the constraints of available revenue sources (e.g. property tax- diversify the tax base on which the tax is levied).
- Whenever possible, pay general operating expenses from sources other than ad valorem taxes.
- Increase the level of self-support for new program initiatives and enhancements.
- The use of concession and licensing agreements (i.e. vendors operating in County parks) should be encouraged so long as these measures are consistent with the public good.

Fees and Charges

- Where appropriate, fees should be set to recover the direct and indirect costs associated with the service provided.
- County services that provide private benefit should be supported by fees and charges to provide maximum flexibility in the use of general revenues to meet the cost of services of broader public benefit.
- State whether the intention is to recover full or partial costs of providing goods and services.
- If the cost of a good or service is not recovered, then an explanation of the rationale should be provided.
- Charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.
- Seek to implement small, incremental increases to fees and charges annually as opposed to large increases periodically when justified based on increases in cost of service and other factors.
- Information on charges and fees should be available to the public.
- Enterprise Operating Funds should contribute to the General Fund their proportionate share of the cost of general administrative departments and a payment-in-lieu-of-taxes and other accepted reimbursement approaches as limited by outstanding bonds or bond resolutions.
- A review of the cost of service and rate structures for Enterprise operations should be performed on an annual basis.

Use of Grants

- To the degree that grant funds are relied upon to support recurring expenses, a provision should be made to allow expenditure reductions should the grant funding be reduced or eliminated.
- Revenues and expenditures associated with grants should only be budgeted after grant awards or letters of commitment have been received.
- Overhead or indirect costs should be included in all grant proposals where permitted.

- Local discretionary funds should not be relied upon to automatically replace lost grant funds.
- For grants with a required match, evaluate how costs exceeding the total cost estimated in the grant will be funded prior to applying for a grant.

Debt Capacity, Issuance and Management

- Minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and distributing the costs of certain long-lived facilities among all users, present and future.
- Define appropriate uses for debt.
- Define the maximum amount of debt and debt service that should be outstanding at any one time (target financial ratios).
- Maintain a high credit rating while making attempts to strengthen credit rating; identify factors and strategies to address them.

Strategic and Work Planning and Performance Management

- Establish work plans to document and track initiatives and projects that are aligned with strategic objectives.
- Where possible and appropriate, define the resources dedicated to each work plan item, and the performance measures the activity seeks to impact.
- Institute meaningful measures of performance efficiency, effectiveness, and outcomes and analyze results.
- Define levels of service and review annually considering identified priorities and any changed conditions that may afford an opportunity to modify the frequency of service and reduce costs.
- Link work plans, performance metrics, and levels of services with the most relevant goal of the County Strategic Plan to organize and structure items.

Operating/Capital Expenditure Budget Formulation and Accountability

- Consider whether programs and services and associated levels of service are mandated or discretionary when evaluating the prioritization of limited resources.
- Seek expenditure reductions whenever possible through efficiencies, reorganization of services, and through the reduction or elimination of programs, policies, and practices that have outlived their usefulness.
- Encourage productivity improvements through training, technology, and incentives.
- Leverage efficiency savings to enable inflationary increases in expenditures without requiring increases in taxes, rates, fees, and other supporting revenues.
- Seek inter-department and inter-agency opportunities to improve efficiency and productivity through sharing resources and other strategies.
- Analyze multi-year expenditure and revenue trends and compare to current - year estimates and new year budget requests.
- Analyze appropriation lapses from prior years and justify continuing appropriations where lapses have been historically experienced.
- Consider outsourced services to manage workload needs that vary over time to minimize long term costs or provide maximum flexibility to accomplish tasks.

- Create appropriate proficiency measures to be accountable for justifying workload needs.
- Permanent County positions should support the performance of recurring activities while temporary positions and contract labor should support activities that are not recurring and/or subject to variations in workload.
- Consider an investment in equipment, land or facilities, and other expenditure actions, in the present, to reduce or avoid costs in the future.
- Capital project proposals should include cost estimates that are as complete, reliable, and attainable as possible.
- Prior to undertaking a capital project, all ongoing operation and maintenance costs should be identified and considered as part of the policy discussion.
- For agreements with partners (e.g. – joint participation agreement), evaluate how costs exceeding the total cost estimated in the agreement will be funded prior to the execution of the agreement.
- Capital Improvement Program (CIP) projects will be submitted, reviewed, and managed through the CIP Project Portfolio Management (PPM) processes.

Internal Service Funds

- Internal Service Funds may be used for allocating the costs of central service functions and for risk financing.
- Cost allocations of central service functions are charged ratably to other funds, departments, and agencies of the primary government. The goals are to measure the full cost of providing the central service and to fully recover that cost through fees and charges.

Risk financing internal service funds are used to account for all risks of a given type in individual funds of each type. Interfund premiums are charged to other funds to cover both current costs and provide a reserve for anticipated future losses.

Basis of Accounting

The **modified accrual** basis of accounting is utilized for the Governmental Funds. Under this basis, revenues are recognized when they become both measurable and available. “Available” means collectible within the current period and thereafter available to be used to pay liabilities of the current period. Expenditures are generally recognized in the period that the liability is incurred. The exception to this general rule is that expenditures for principal and interest on general long-term debt are recognized when due, and expenditures for compensated absences are recorded when paid.

The **accrual** basis of accounting is utilized for the Proprietary Funds. Under this basis, revenues are recognized in the period earned, and expenses are recognized in the period the liability is incurred. In contrast to Governmental Funds, depreciation is recorded.

Encumbrance accounting commits and reserves appropriations under purchase orders for contracts and other commitments for the expenditure of monies and is employed as an extension of formal budgetary integration. Although encumbrances outstanding at fiscal yearend are carried forward if not canceled, the corresponding budget is not carried forward and must be re-appropriated in the following year if not anticipated in that year’s approved budget.

Basis of Accounting – Budget

Budgets presented for Governmental Funds are prepared in accordance with generally accepted accounting principles (GAAP), using the modified accrual basis of accounting. Budgets presented for proprietary funds have also been prepared using the modified accrual basis of accounting, which is not in accordance with GAAP for proprietary funds. Proprietary fund budgets differ from GAAP in the following areas: depreciation and amortization are not included in budgetary statements since these do not use spendable resources, and payments for debt service and capital outlay are also budgeted to be expensed under the modified accrual basis.

Budget Process

The County’s budgetary process is governed by Florida Statutes (F.S.), in particular Chapters 129 and 200. Chapter 129 sets forth specific requirements for the form and content of county budgets and their execution and amendment. Chapter 200 details the requirements for adoption of local government ad valorem millage rates.

In addition to Florida Statutes, the County Charter and the County Code of Ordinances define the County’s budget approval process. It includes additional steps designed to provide the Board of County Commissioners (BCC) and the public with opportunities for early input into budgetary decisions. Florida law requires that the budget be balanced. Further, there are very specific and detailed rules known collectively as the “Truth in Millage” or “TRIM” law. These rules dictate the approval process for the budget in general, and particularly property taxes. The TRIM law sets the timetable for the County Property Appraiser to deliver estimated and certified tax rolls to the taxing authorities, including the County. It further requires that a tentative millage rate be approved by the County by a certain date; that the Property Appraiser mail notices of proposed taxes (TRIM notices) to all property owners by a certain date; that two public hearings be held within certain specific time periods; and that the County run newspaper advertisements which follow exact specifications for wording, size, and placement prior to the final public hearing. The public hearings must be conducted in accordance with the

prescribed format and sequence of BCC actions. This includes the calculation and announcement of “rolled back” millage rates which result in no additional property tax revenue (for comparison purposes), and the percentage change in property tax revenue from the prior year resulting from the actual proposed millage rate. Finally, the County must document its compliance with the TRIM rules and submit this documentation to the State Department of Revenue for review and approval.

Article IV, Section 4.01c(5) of the County Charter, approved by referendum in 2004, designates the County Administrator as the county budget officer. F.S.129.03(3) specifies that the county budget officer must submit a recommended budget to the BCC after estimated taxable values are certified by the Property Appraiser. This budget must contain information outlined in F.S.129.02. In addition to the budget document, supplemental information is provided to the BCC and the public and posted on the County’s website.

The budgets of the Constitutional Officers are approved by the BCC and are subject to the control of those elected officials. Additionally, the budgets of the Tax Collector and Property Appraiser are submitted to the State Department of Revenue for approval. The Sheriff’s budget may be appealed to the State cabinet.

Special committees of County Commissioners, other elected officials, staff, or citizens recommend allocations in some programs. These include the Business Technology Services (BTS) Board, the Unified Personnel System (UPS), and the Social Action Funding Committee.

The County's budget is informed by several major planning processes that guide long-range infrastructure investment, regulatory compliance, and operational priorities. In addition to the County Comprehensive Plan, which defines level of service and infrastructure needs under Florida State statutes and includes a Capital Improvements Element updated in coordination with the Capital Improvement Program, numerous functional and sector-specific plans directly shape both operating and capital budgets. Examples include the Unified Planning Work Program (UPWP) and the Advantage Pinellas 2050 Plan, the St. Pete-Clearwater International Airport Master Plan, the Wastewater Collection System Master Plan (WWCSMP) and the Water Supply Facilities Work Plan, and the Business Technology Services (BTS) Strategic Plan.

Budgetary Control and Adjustments

The operating funds are subject to budgetary control by combined major object expenditure categories (e.g., Personal Services + Operating Expenses + Capital Outlay + Grants & Aids) on a cost center basis in each fund. The cost center structure was modified in FY12 and FY13 to accommodate program budgeting. In FY19, the BCC formally adopted a budgetary control policy and modified the budgetary control to include debt service accounts. To protect bond and loan holders, debt service appropriations for bonds and loans financed by external entities and any such intra-fund loans utilized as alternative financing vehicles to same are excluded from this grouping. The BCC approves supplemental appropriations by Resolution and Board Budget Amendments between departments during the fiscal year. The County Administrator is authorized to execute Budget Amendments between cost centers within individual departments provided that the amendment does not realign more than 50% of the department’s total budget. These amendments are reported quarterly to the BCC.

Major capital facilities and improvements are accounted for within the Capital Projects Funds and are subject to budgetary control on a cost center basis. The County Administrator is authorized to execute Budget Amendments between cost centers within functional categories (e.g., Transportation) if the amendment does not realign more than 50% of the total

functional category budget. As with administrative operating amendments, these are reported quarterly to the BCC. Reallocation between functional categories require Board Budget Amendments.

Any budgetary action that involves the Reserve for Contingencies in a fund requires a Board Budget Amendment. A budgetary action that involves the Reserve for Future Years requires a Board Resolution. A budgetary action that involves the Reserve - Fund Balance and transfers between funds requires a public hearing in conjunction with a Board Resolution.

Budgetary supplements require the preparation of a Board Resolution. Budgetary supplements are needed when actual receipts or revenues from a source not anticipated in the budget are received for a particular purpose (i.e., grants) and recognized, and these receipts increase the bottom line of the budget. The Board Resolution recognizes the unanticipated receipts and appropriates the funds accordingly for the purpose intended and to maintain budgetary balance.

Fund Accounting and Fund Types

To track financial activity, governments and nonprofit organizations use **Fund Accounting systems**. Fund Accounting systems emphasize accountability in contrast to private business accounting systems, which focus on profitability. In a fund accounting system, a **Fund** is an entity with a complete set of self-balancing accounts that monitors the financing of a specific function or activity. The resources and uses are segregated from other resources and uses to carry on specific activities or attain specific objectives in accordance with special regulations, restrictions, or limitations. There are two primary types of funds. **Governmental Funds** account for “governmental” activities not fully supported by charges for the services received. Pinellas County’s governmental funds include the General Fund, Special Revenue Funds, and Capital Project Funds. **Proprietary Funds** account for “business-like” activities supported by charges for the services received. Pinellas County has two types of proprietary funds: Enterprise Funds and Internal Service Funds.

The **General Fund** accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes, and other revenues provide services or benefits to all Pinellas County residents as well as specific revenues and expenditures for the unincorporated area known as the Countywide Municipal Services Taxing Unit (MSTU). **Special Revenue Funds** account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes**. Capital Project Funds** account for revenues and expenditures related to the Capital Improvement Program (CIP), which is a plan for financing long-term work projects. Pinellas County defines CIP projects as improvements or acquisitions of major facilities, roads, bridges, buildings, or land with a useful life of at least five years and a projected cost of $50,000 or more.

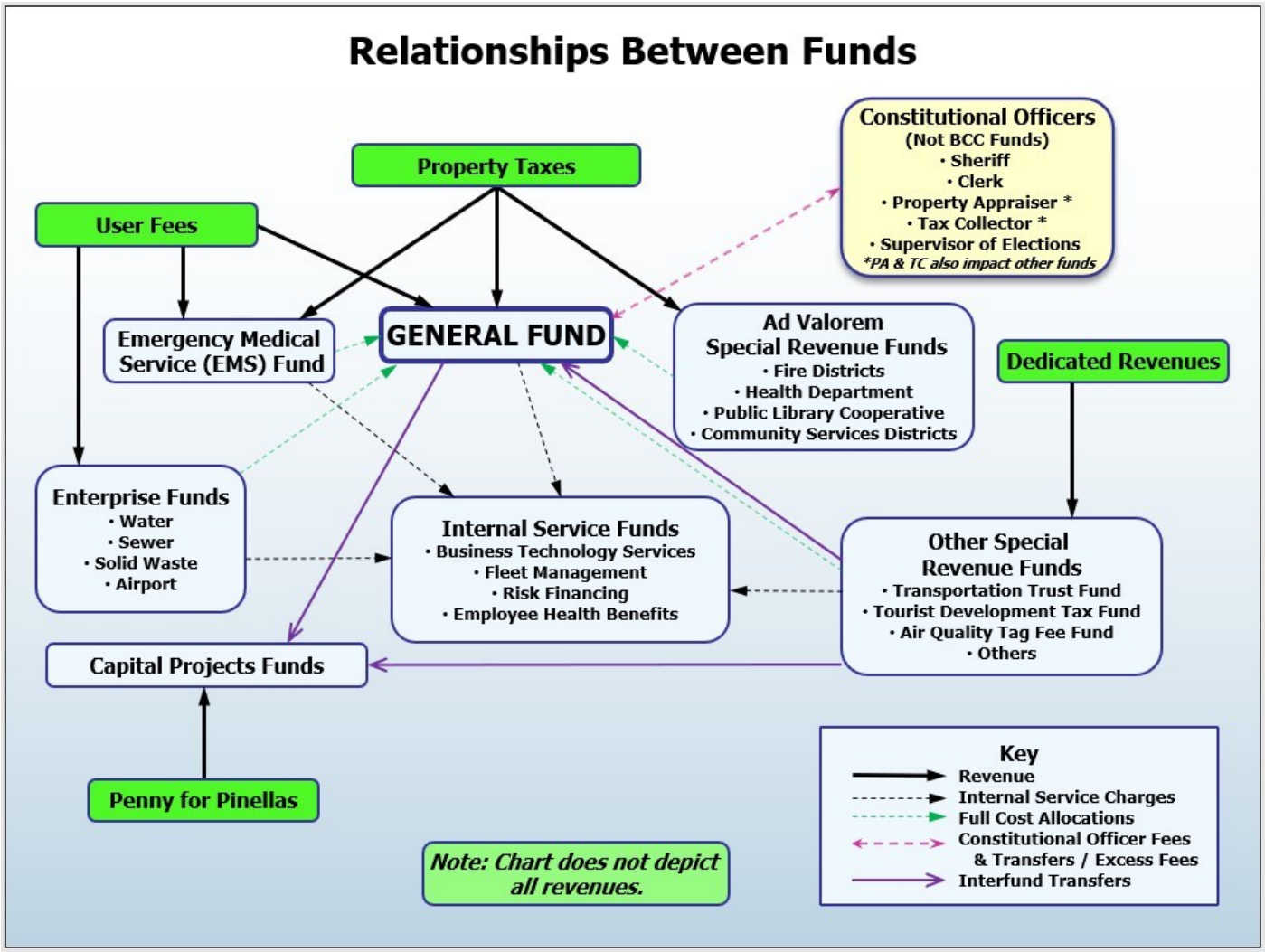
Pinellas County does not currently have any Governmental **Debt Service Funds** for the payment of debt service requirements (i.e., principal and interest) because there are no outstanding bond issues that are supported by property taxes, utility taxes, or other general (non-enterprise) revenue.

Enterprise Funds account for operations financed and operated like private business enterprises. The costs of providing goods and services to the general public are financed and recovered primarily through user charges. **Internal Service Funds** finance and account for services and commodities furnished by one department to another department on a cost-reimbursement basis.

Property taxes are a key source of revenue for the General Fund, the Emergency Medical Service (EMS) Fund, and the Fire Districts Fund. User fees are the primary revenue source for the self-supporting Enterprise Funds and are also important to the General Fund and the EMS Fund. Other funds have revenue sources that are specifically designated for certain types of expenditures, such as fuel taxes for the Transportation Trust Fund and Penny for Pinellas revenues for capital projects.

The Internal Service Funds are supported by charges to the various operating funds for information technology, fleet maintenance, and other provided services. The General Fund receives Full Cost Allocation revenues from the Enterprise and other funds to ensure that these funds pay their fair share of administrative costs such as purchasing and building maintenance. In some cases, transfers between funds are made for specific purposes, as in the case of beach renourishment projects. Beach renourishment projects are supported by transfers from the Tourist Development Tax Fund to the Capital Projects Fund.

The independently elected Constitutional Officers maintain their own accounting systems and are not part of the County Budget. The Pinellas County Sheriff, Clerk of the Circuit Court & Comptroller, and Supervisor of Elections receive payments from the General Fund to support their operations based on budget requests. Budgets for the Pinellas County Tax Collector and Property Appraiser are approved by the State Department of Revenue and receive fees and commissions from the General Fund and other funds based on statutory formulas. At the end of each fiscal year, revenues that are not needed to support the Constitutional Officers' expenditures are returned to Pinellas County's funds in the form of excess fees.



Changes in Fund Balance

	Major Governmental Funds		Other Non-Major Governmental Funds	Total Governmental Funds
	General Fund (0001)	Capital Projects Fund (3001)		
Total Revenues & Other Sources	$ 947,254,600	$ 277,907,280	$ 1,184,946,950	$ 2,410,108,830
Total Expenditures & Other Uses	$ 956,243,190	$ 433,975,280	$ 1,280,925,310	$ 2,671,143,780
Revenues & Other Sources Over (Under) Expenditures & Other Uses	$ (8,988,590)	$ (156,068,000)	$ (95,978,360)	$ (261,034,950)
Beginning Fund Balance - October 1, 2026	$ 173,432,560	$ 378,352,010	$ 511,920,960	$ 1,063,705,530
Ending Fund Balance - September 30, 2027	$ 164,443,970	$ 222,284,010	$ 415,942,600	$ 802,670,580
Increase (Decline) % vs Beginning Fund Balance	-5.2%	-41.2%	-18.7%	-24.5%

Explanation of Variances:

- The anticipated decrease in General Fund Fund Balance is approximately $8.988M, (5.2%) primarily due to planned use of one-time funds (beginning fund balance) for one-time expenditures.
- The anticipated decrease in Capital Projects Fund Fund Balance is approximately $156.068M (41.2%) primarily due to timing of non-recurring project expenditures supported by funds accumulated in prior fiscal years.
- The anticipated decrease of Other Non-Major Governmental Funds Fund Balance is approximately $95.978M (18.7%) due to various internal and external factors.

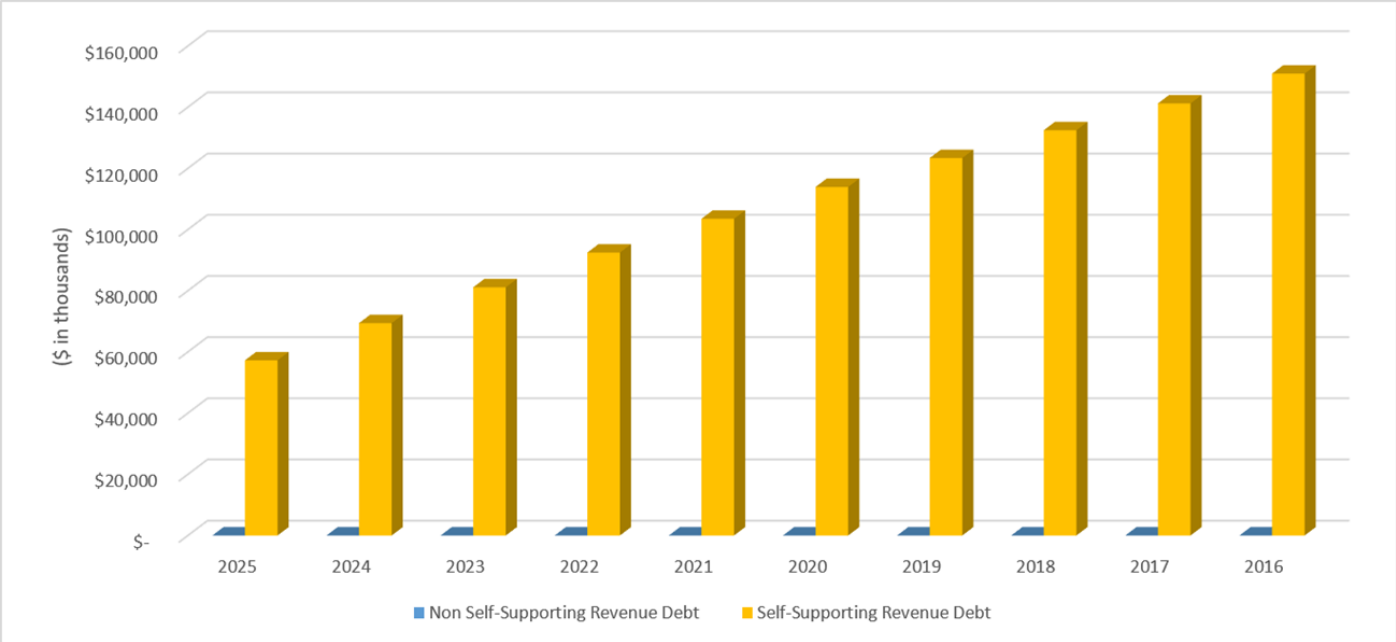
Notes:

1. Per Florida Statutes 200.065(2)(a), ad valorem revenues are budgeted based on 95% of taxable value.
2. Per Florida Statutes 129.01(b), other revenues are budgeted at 95% of estimate.
3. Ending Fund Balances are reflected as "reserves" in individual fund summaries.
4. Constitutional Officers' Operating Funds, included in Annual Comprehensive Financial Report (ACFR) summaries, are not appropriated BCC Funds.

Bonded Debt Comparison

Bonded Debt - Last Ten Fiscal Years
(in thousands)

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Non Self-Supporting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Self-Supporting	$57,244	$69,419	$81,111	$92,468	$103,504	$113,916	$123,360	$132,460	$141,221
Total Debt	$ 57,244	$ 81,111	$ 92,468	$ 103,504	$ 113,916	$ 123,360	$ 132,460	$ 141,221	$ 150,953



Comparison of Outstanding Bonded Debt and Debt Ratios with Other Florida Counties

as of September 30, 2025

	Pinellas County	Hillsborough County	Orange County	Palm Beach County	Duval Count
Population (a)	966,933	1,575,637	1,536,045	1,556,161	1,07
Per Capita Personal Income (b)	$ 78,288	$ 67,712	$ 62,855	$ 126,852	$ 6
Taxable Assessed Property Value (000s) (d)	$ 135,231,639	$ 167,938,000	$ 202,834,333	$ 361,130,036	$ 98,95

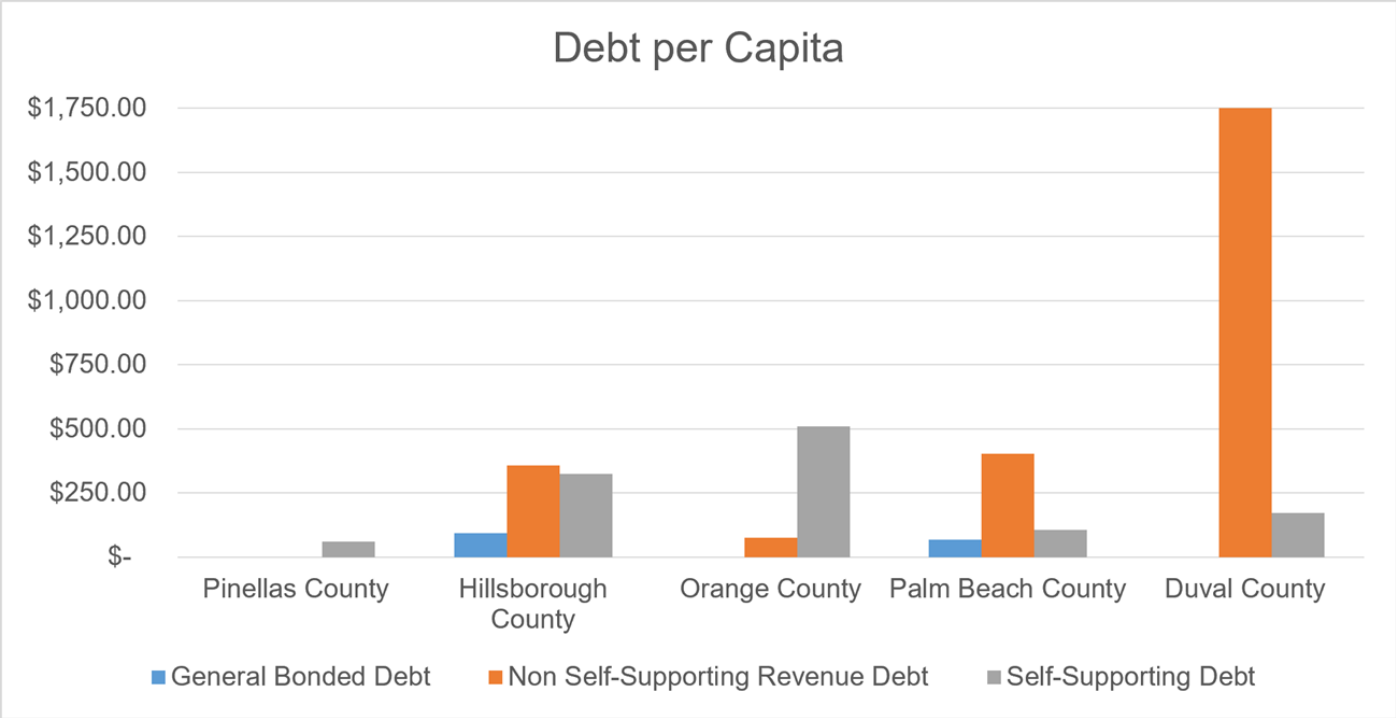
General Bonded Debt (d)	$ -	$ 146,880,000	$ -	$ 104,915,000	
General Bonded Debt per Capita	$ -	$ 93.22	$ -	$ 67.42	
General Bonded Debt as % of Taxable Assessed Value	0.00%	0.09%	0.00%	0.03%	0
Non Self-Supporting Revenue Debt (d	$ -	$ 562,396,000	$ 113,955,000	$ 626,215,207	$ 1,897,65
Non Self-Supporting Revenue Debt per Capita	$ -	$ 356.93	$ 74.19	$ 402.41	$ 1,7
Non Self-Supporting Revenue Debt as % of Taxable Assessed Value	0.00%	0.33%	0.06%	0.17%	1
Self-Supporting Debt (d)	$ 57,244,000	$ 510,225,000	$ 784,530,000	$ 165,545,000	$ 184,30
Self-Supporting Debt per Capita	$ 59.20	$ 323.82	$ 510.75	$ 106.38	$ 1
Self-Supporting Debt as % of Taxable Assessed Value	0.04%	0.30%	0.39%	0.05%	0

(a) Most recent population information obtained from the Office of Economic & Demographic Research (April 1, 2025).

(b) Most recent Personal Income provided by the Bureau of Economic Analysis of the U.S. Dept. of Commerce is 2024, which was applie 2024 population estimates.

(c) Duval County is a consolidated city/county political entity where all municipalities (except Jacksonville Beach, Atlantic Beach, Neptu Beach, and the Town of Baldwin), authorities, and public agencies (except Duval County School Board) were consolidated

(d) The debt and taxable assessed property value amounts for Pinellas County were obtained from the September 30, 2025 ACFR. The September 30, 2024 ACFRs were utilized for the remaining counties.


Debt per Capita
$1,750.00
$1,500.00
$1,250.00
$1,000.00
$750.00
$500.00
$250.00
$-
Pinellas County
Hillsborough County
Orange County
Palm Beach County
Duval County
General Bonded Debt
Non Self-Supporting Revenue Debt
Self-Supporting Debt

Community Profile

History

Pinellas County is the second smallest of Florida's 67 counties in land area and the seventh largest in population (2025 estimates). It was established in 1912 with the county seat in Clearwater. The following is an overview of the history, geography, climate, population, and other data about the County.

After the Florida Purchase Treaty was negotiated in 1819, Spain ceded Florida to the United States and it became a territory in 1821. In 1834, the US Legislative Council for the Florida Territory established Hillsborough County which included the Pinellas peninsula and the large region that would eventually be split into several counties (Pinellas, Charlotte, Hardee, Pasco, Polk, Sarasota, and Hillsborough). Florida was granted statehood in 1845.

In 1887, the Orange Belt Railroad arrived to end the isolation of the Pinellas peninsula from the rest of Florida. The arrival of this railway (and later the Tampa and Gulf Coast Railroad) along with the dissemination of a leading doctor's conclusion in 1885 that the Pinellas peninsula was the healthiest place on earth, precipitated a movement of people from colder climates. Most of these people settled in St. Petersburg which was at the terminus of the railroad. In addition to St. Petersburg, other small settlements had been established and with few exceptions were located on the coast. Examples of these communities include Disston City (now Gulfport), Clearwater, Anona, Dunedin, Ozona, Tarpon Springs, and Safety Harbor. After the arrival of the railroads, these communities continued to grow, albeit slowly, and a few small towns were established away from the coast along one of the railroads often serving as centers for the local citrus industry (Largo is an example).

Unlike development on the east side of Tampa Bay which was concentrated around the Port of Tampa, settlement in the Pinellas peninsula was more dispersed because there was no single economic center. In Pinellas County, the economic catalysts at the end of the 19th century and in the early 20th century were the citrus industry, tourism, and the sponge industry (the latter focused on the community of Tarpon Springs), which allowed for a dispersed settlement pattern of small towns. These three elements of the local economy did not depend on access to the urban services provided by large towns and cities, and there was no city whose direct or indirect influence was felt through the length and breadth of the peninsula. By the 1920s, the barrier islands began to be settled, their narrow linear geography encouraging several discrete communities including Pass-a-Grille, Indian Shores, and Clearwater Beach. It was this dispersed settlement pattern that has had such a marked impact on the county's existing urban environment and system of governance. The diversity is seen not only in the variety of communities but in the large number of local governments.

The lack of an adequate road system was a principal cause for the creation of Pinellas County when it split away from Hillsborough County in 1912. The deficient road system was one consequence of having politicians in Tampa making decisions on how to spend tax dollars collected across the bay. After secession was effected, a road building program during the 1910s and 1920s further connected the numerous Pinellas communities and helped enable them to grow until the 1926 Florida real estate bubble burst. The Great Depression put a stop to economic growth and noticeably slowed development. By the time growth resumed after World War II, the economic underpinnings of the local economy had changed. While tourism was still important, the citrus industry was declining and being replaced by retirees and manufacturing as major components of the local economy. A surge of development occurred throughout the county as the numerous small towns and cities established in the late 19th and early 20th centuries began to expand outward, eventually coalescing into a large urban area covering almost four-fifths of the county by the end of the 20th century. The residential development consisted primarily of single-family dwellings on separate lots, while commercial development eschewed the historic downtown areas for the new and upgraded roadway corridors. In these respects, Pinellas County's development followed a pattern similar to other urbanizing areas around the country. Primarily shaped by the requirements and demands

of an automobile-oriented society, Pinellas County's growth and development exhibited characteristics that have come to exemplify post-WWII urban areas throughout the United States.

Geography and Climate

- Land Area: 273.7 square miles (US Census 2020)
- 587.8 miles of coastline
- Highest natural elevation: 110 Feet NGVD (near State Rd. 580 and Countryside Blvd.)
- Average annual temperatures: high 80.3 °F, low 67.0 °F, average 74.3 °F (2025 NOAA)
- Average annual precipitation: 42.6 inches (Albert Whitted Airport Weather Station, St. Petersburg)

Pinellas is a small peninsula roughly 38 miles in length and 2.5 and to 15 miles in width, situated west and north of a large, natural harbor and estuary along the Gulf of Mexico called Tampa Bay. This fact of geography has had a tremendous influence on the establishment of the county.

Geologically, Pinellas is underlain by limestone formations. The limestone is porous and stores a large quantity of water; it also forms a prominent ridge down the spine of the county. The highest natural elevation of the county is along this formation.

The Gulf Intracoastal Waterway divides the mainland peninsula from the county's barrier islands. There are 35 miles of sandy beaches on 11 barrier islands. The beaches are what attracted many residents to move here, and they attract visitors from throughout the world. The beaches are vital to our way of life and the quality of our life, because of the economic support they provide. They are also essential to the sea life that depends on the shore for its existence; sea turtles and nearshore hard bottoms (reef positions).

Pinellas, like the rest of the Tampa Bay area, has a humid subtropical climate resulting in warm, humid summers with frequent thunderstorms and drier mild to cool winters. Pinellas County's geographic position, lying on a peninsula between Tampa Bay and the Gulf of Mexico, introduces large amounts of humidity into the atmosphere and serves to moderate temperatures.

The Pinellas peninsula gets on average 44.6 inches of rain per year (2016 - 2025). Precipitation as snowfall is zero. The peninsula experiences daily patterns of sea breeze associated rainfall mainly during the summer months of June through August. On average, there are 361 sunny days per year.

Form of Government

Pinellas County is a political subdivision of the State of Florida. The County operates under a Home Rule Charter originally approved by referendum in 1980. The Board of County Commissioners (Board) is the legislative body of county government responsible for the formulation of policy. The County Administrator is a professional appointed by the Board who is responsible for implementing the Board's policies.

The Board is composed of seven commissioners, four from single member districts and three elected at large. The commissioners elect a Chair and Vice Chair from among their members. The current commissioners are:

District 1 (at-large): Chris Scherer, Commissioner
District 2 (at-large): Brian Scott, Commissioner
District 3 (at-large): Vince Nowicki, Commissioner

District 4: Dave Eggers, Chair
District 5: Chris Latvala, Vice Chair
District 6: Kathleen Peters, Commissioner
District 7: René Flowers, Commissioner

The appointed County Administrator is Barry A. Burton.

The appointed County Attorney is Jewel White.

Maps of the Board of County Commissioners (BCC) districts are presented in the Budget-in-Brief.

Municipal, special district authorities, and the Pinellas County School Board are separate governmental units from the County. The Pinellas County School Board is responsible for K-12 public education in the school district, which has the same jurisdictional boundaries as the County. The school district's administrative headquarters is located in the City of Largo.

Pinellas County currently has 24 incorporated municipalities and 13 census designated places (CDP) within the unincorporated area: Bardmoor, Bay Pines, Bear Creek, East Lake, Feather Sound, Greenbriar, Harbor Bluffs, Lealman, Palm Harbor, Ridgecrest, South Highpoint, Tierra Verde, and West Lealman.

Population Composition

Based on the April 1, 2025, Florida Office of Economic and Demographic Research estimates, Pinellas County's 2025 estimated population is 966,933. This represents an increase of 7,826, or 0.8%, from the population total of 959,107 in 2020. For comparison purposes, Pinellas County is compared to peer counties used for policy, performance and other comparisons: (Pasco [New Port Richey], Hillsborough [Tampa], Orange [Orlando], Palm Beach [West Palm Beach], and Broward [Fort Lauderdale]).

Demographics and Economy

The significant number of retirees who moved to Pinellas County in the decades following World War II had a tremendous impact on local demographics and the local economy. Those 65 years of age and older represented 28.7% of the County's population. This large retiree population, in combination with a healthy tourist industry, helped to make retail and services the dominant sectors of the local economy.

The manufacturing sector of the Pinellas economy did not develop to any great extent until the advent of the space program in the late 1950s, when new industry (primarily electronic and electronic component firms) began moving to Pinellas, helping to diversify the economy. Although the manufacturing sector grew steadily during the 1960s, the service and trade sectors continued to dominate the county's economy. The nascent electronics industry of the 1950s matured in Pinellas County such that 17% of all jobs in this industry within the state of Florida were located here in the year 2000.

The local economy maintained a similar pattern of development throughout the 1970s and into the 1980s. Many new companies, including high technology firms, were established in Pinellas County or relocated here from other areas. The financial sector, including the insurance and real estate industry, grew to meet the demands resulting from this economic growth and development. The transition from an economic base dominated by the tourism industry and retirees has helped strengthen and diversify the local economy. Additionally, expansion of the technology and services sectors of the economy in Pinellas has created job opportunities that helped attract large numbers of young working-age people. One result was that the county's median age decreased by 3.8 years between 1980 and 1990.

County	2025 Population Estimate	Population per Square Mile
Pinellas County	966,933	3,538
Pasco County	674,516	904
Hillsborough County	1,574,115	1,540
Orange County	1,528,002	1,692
Palm Beach County	1,575,726	802
Broward County	2,013,317	1,673

Ranked by county population size, out of the 67 counties in Florida: Miami-Dade County is 1st, Broward County is 2nd; Hillsborough, 3rd; Palm Beach, 4th; Orange, 5th, and Duval 6th. Pinellas County is ranked as 7th largest county in the state by population and is outpaced by the others in population growth over the 10-year period. However, Pinellas County is ranked 1st in density of its residential population due to its geographic size. Pinellas is the second smallest county in Florida based on land area per the 2020 Census: 273.7 square miles. The City of St. Petersburg's (Pinellas County) population is ranked number five in the State after Jacksonville (Duval County), Miami (Miami-Dade County), Tampa (Hillsborough County), and Orlando (Orange County).

Pinellas County Municipalities

Pinellas County is home to 24 municipalities that have a variety of different needs and structures. In addition to the municipalities, the County is responsible for providing services to the 274,690 residents who live in the unincorporated areas. The following table lists 2025 population estimates for Pinellas County, the unincorporated area, and the 24 municipalities within the county. City incorporation dates are also provided.

County / Municipality	2025 Population Estimate	2020 Census	% Change 2020 to 2025	*Year Incorporated*
Pinellas County	966,933	959,107	0.8%	1912
Unincorporated	273,936	275,669	-0.6%	
St. Petersburg	266,153	258,308	3.0%	1903
Clearwater	118,327	117,292	0.9%	1915
Largo	84,075	82,485	1.9%	1905
Pinellas Park	55,055	53,093	3.7%	1915
Dunedin	35,742	36,068	-0.9%	1899
Tarpon Springs	25,676	25,117	2.2%	1887
Seminole	19,323	19,364	-0.2%	1970
Safety Harbor	16,808	17,072	-1.5%	1917
Oldsmar	14,879	14,898	-0.1%	1937
Gulfport	11,525	11,783	-2.2%	1910
St. Pete Beach	8,424	8,879	-5.1%	1957
Treasure Island	6,103	6,584	-7.3%	1955
South Pasadena	4,958	5,353	-7.4%	1955

County / Municipality	2025 Population Estimate	2020 Census	% Change 2020 to 2025	*Year Incorporated
Kenneth City	4,957	5,047	-1.8%	1957
Belleair	4,306	4,273	0.8%	1925
Madeira Beach	3,629	3,895	-6.8%	1956
Indian Rocks Beach	3,433	3,673	-6.5%	1947
Belleair Bluffs	2,298	2,311	-0.6%	1963
Redington Shores	1,955	2,176	-10.2%	1955
Belleair Beach	1,534	1,633	-6.1%	1950
North Redington Beach	1,389	1,495	-7.1%	1953
Redington Beach	1,955	1,376	42.1%	1949
Indian Shores	1,158	1,190	-2.7%	1944
Belleair Shore	66	73	-9.6%	1955

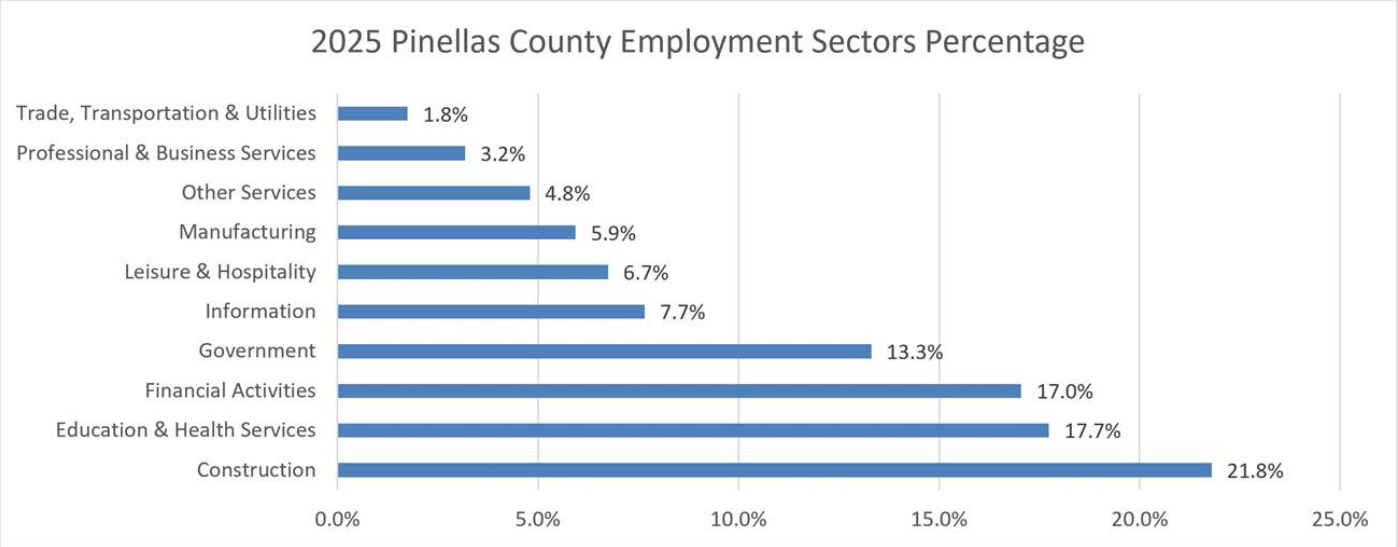
*Population Source: Florida Legislature, Office of Economic and Demographic Research * Florida League of Cities (Year Incorporated)*

Housing Features

Most residential housing units in Pinellas County were built between 1970 and 1990. This is the period when air conditioning moved from being mainly in commercial structures to being embraced by residential developers to cater to visitors who chose Florida as a place to live. This time period was also prior to the adoption of the Florida Building Code (a result of Hurricane Andrew's effect on South Florida). The number of housing units increased from 516,324 in 2020 to 526,414 in 2025, according to the US Census Bureau.

Economic Characteristics

Anchored by the urban markets of Clearwater and St. Petersburg, Pinellas has the second largest base of manufacturing employment in Florida. This results in excellent availability of a quality workforce in engineering, production, research, and management of manufacturing firms. The county has well-developed targeted industry clusters in medical technologies/life sciences, aviation/aerospace, defense/national security, business services, financial services, information technology, and microelectronics. This means there is an extensive network of suppliers, service-providers, joint venture partners and business associations to support operations in these fields. Median annual household income in Pinellas is $72,646 in 2025, according to the US Census Bureau.



Source: Florida Office of Economic and Demographic Research

The following table shows the major employers within the county:

Top Private Employers	Top Government Employers
Publix	Pinellas County School District
Walmart	Bay Pines VA Medical Center
Raymond James Financial	City of St. Petersburg
All Children's Health Systems	Pinellas County Board of County Commissioners
Morton Plant Hospital	Pinellas County Sheriff's Office
Honeywell International	St. Petersburg College
Charter Communications	
Jabil & Subsidiaries	
Baycare Health System	
Ceridian Benefits Services	

Source: Pinellas County Economic Development Department

Physical Features and Attractions

Infrastructure

The county is served by several major highways: Interstate-275, Interstate-175, Interstate-375, U.S. Highway 19, State Road 60, and U.S. Highway 92. There are 115 bridges in the county. The original Gandy Bridge, the first to cross Tampa Bay, opened in 1924 and shortened the traveling distance between St. Petersburg and Tampa from 43 to 19 miles. The spans constructed in 1975 and 1997 are currently being used for vehicle traffic. The first span of the Sunshine Skyway Bridge opened in 1954, linking south Pinellas County with Manatee County. The current bridge, with a four lane, cable-stayed concrete 1,200-foot main span, was completed in 1987. Vertical clearance in the shipping channel is 190 feet. Aviation history was made in Pinellas County as Tony Jannus piloted the world's first scheduled commercial airline flight from St. Petersburg to Tampa. Local airports include:

- St. Petersburg-Clearwater International Airport (PIE)

- Clearwater Executive Airpark
- Albert Whitted Airport

Cultural, Educational, Environmental, and Research

The St. Petersburg/Clearwater area is the leading destination on Florida's Gulf Coast, drawing 14.9 million visitors in 2025 to its parks, beaches, museums, and eclectic communities. Visitors staying in commercial lodgings numbered over 6.0M in 2025. Two of the top beaches in the United States are in Pinellas County, according to America's Best Beaches list. The County's Fort De Soto Park in 2005 and Caladesi Island State Park in 2008 and 2020 were named "America's Number One Beach" by Dr. Stephen Leatherman of the Laboratory for Coastal Research (aka Dr. Beach). The county has over 35 miles of sandy beaches and 587.8 miles of coastline.

Pinellas is home to The Dali Museum, Clearwater Marine Aquarium and the cities of Tarpon Springs and Dunedin. The Dali Museum may be the largest collection of Salvador Dali works outside of Europe, and the Clearwater Marine Aquarium was the home of Winter, the dolphin whose inspiring story was portrayed in the film 'Dolphin Tale.' Winter passed away in 2021, but the aquarium remains known for her legacy. The aquarium is a leader in marine life rescue, rehabilitation and release, environmental education, research, and conservation.

The cities of Tarpon Springs and Dunedin are just two examples of the 24 cities within the county that draw both visitors and residents to experience again and again. One can experience Greek culture and the sponge industry in Tarpon Springs, and a rich Scottish heritage in Dunedin.

Post-secondary education institutions in Pinellas County include: The University of South Florida, St. Petersburg Campus; Eckerd College; St. Petersburg College; Pinellas Technical College, and Stetson University College of Law.

Sports and Recreation

Tampa Bay Rays (Major League Baseball - Tropicana Field, St. Petersburg), Spring training baseball: Phillies (Clearwater) and Blue Jays (Dunedin), and Egmont Key National Wildlife Refuge (public access is from Pinellas County).

State Parks

- Honeymoon Island State Recreational Area
- Anclote Key Preserve State Park Caladesi
- Island State Park
- Skyway Fishing Pier State Park Egmont
- Key State Park
- Pinellas County State Aquatic Preserves

Local Destinations County Owned

- Pinewood Cultural Park
- Heritage Village
- The Florida Botanical Gardens
- Brooker Creek and Weedon Island environmental education centers

Other Attractions

- Ruth Eckerd Hall • The Dali Museum • American Stage • Florida Holocaust Museum • Mahaffey Theater • Leepa-Rattner Museum of Art • Florida Orchestra • St. Petersburg College • Palladium Theater • Eckerd College • Tarpon Springs Performing Arts Center • Poynter Institute for Media Studies • Largo Cultural Center • United States Geological Survey • University of South Florida, St. Petersburg • St. Petersburg Coastal and Marine Science Center


Pinellas
County

Board of County Commissioners


Pinellas
County

Board of County Commissioners

Commissioner Dave Eggers, Chairman
https://pinellas.gov/pinellas-county-board-of-county-commissioners/

Phone Number: (727) 464-3000

Department Purpose

The Board of County Commissioners (BCC) is the chief legislative and governing body of Pinellas County. It establishes County policy and strategic direction and directs the County Administrator to implement those policies and the Strategic Plan. Accordingly, the accomplishments and strategic initiatives of departments under the County Administrator reflect the priorities and guidance established by the BCC. The Board consists of seven commissioners elected by Pinellas County voters to staggered four-year terms. Four commissioners are elected from single-member districts, and three are elected countywide as at-large members.

FY26 Accomplishments

The Board's accomplishments can be found in the 2025 Accomplishments report at: https://pinellas.gov/accomplishments-reports/2025

Budget Analysis

The Board of County Commissioners' FY27 Budget decreases $66,000 (2.4%) to $2.747M. Staffing does not change, remaining at 14.0 FTE.

Personnel services decrease $61,000 (2.2%) to $2.667M. The FY27 budget includes a 3.0% base salary increase for executive aide positions, Florida Retirement System contributions as established annually by the Florida Legislature, other employment benefits, and a $29,000 retirement payout. The budget also includes a salary adjustment for one executive aide. The County's per-person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27.

Operating expenses decrease $5,000 (5.4%) to $80,000. Funding for each district office decreases $400 to $11,000. District 7 funding also decreases $3,500 due to the removal of travel funding associated with the Florida Association of Counties. General Government also includes $5,000 for scholarships associated with the Youth Advisory Committee.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$2,727,870	$0	$2,727,870	$2,666,770	$0	$2,666,770
Operating Expenses	$84,580	$0	$84,580	$80,000	$0	$80,000

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Grand Total	**$2,812,450**	**$0**	**$2,812,450**	**$2,746,770**	**$0**	**$2,746,770**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	14.0	0.0	14.0	14.0	0.0	14.0

Budget Summary by Program and Fund

Board of County Commissioners

Legislative and governing body of Pinellas County. Comprised of seven members responsible for establishing policies to protect the health, safety, and general welfare of Pinellas County residents.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,468,541	$2,511,069	$2,812,450	$2,746,770
Grand Total	**$2,468,541**	**$2,511,069**	**$2,812,450**	**$2,746,770**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	15.0	15.0	14.0	14.0

County Attorney

Jewel White, County Attorney
https://pinellas.gov/department/county-attorney/
Phone Number: (727) 464-3354

Department Purpose

County Attorney's Office is responsible for the representation of the Board of County Commissioners, Constitutional Officers, and all of the Departments, divisions, regulatory boards, and advisory boards of County government in all legal matters relating to their official responsibilities. The Office of the County Attorney is also responsible for the prosecution and defense of all civil actions for and on behalf of County government and reviews all ordinances, resolutions, contracts, bonds, and other written instruments.

FY26 Accomplishments

County Attorney accomplishments are reported via the County Attorney Oversight Committee Memo. The Office has not historically included accomplishments in the budget process.

Budget Analysis

The FY27 General Fund Budget for County Attorney increases by $52,000 (0.9%) to $5.989M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27.

Personnel Services increases by $41,000 (0.7%) to $5.815M. County Attorney's staffing does not change, remaining at 33.0 FTE.

Operating Expenses increases by $1,000 (0.6%) to $164,000. This is primarily due to an increase in Books, Publication, Subscription and Memberships. The Office will move to a new online legal research software that has advanced capabilities to assist with reviewing and analyzing documents.

Capital Outlay increases by $10,000 (100.0%) to $10,000. The increase is due to the replacement of the office's seven year-old copier/scanner equipment. The past decision to purchase rather than lease copiers has provided significant savings. Copiers were purchased for a cost similar to a 3-year lease and have been in use for seven (7) years.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$5,774,150	$0	$5,774,150	$5,815,100	$0	$5,815,100

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$163,180	$0	$163,180	$164,180	$0	$164,180
Capital Outlay	$0	$0	$0	$9,700	$0	$9,700
Grand Total	**$5,937,330**	**$0**	**$5,937,330**	**$5,988,980**	**$0**	**$5,988,980**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	33.0	0.0	33.0	33.0	0.0	33.0

Budget Summary by Program and Fund

County Attorney

Represents the BCC, Constitutional Officers, and all departments, divisions, regulatory boards, and advisory boards of County government in all legal matters relating to their official responsibilities. Conducts the prosecution and defense of all civil actions for County government and reviews all ordinances, resolutions, contracts, bonds, and other written instruments.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$5,611,051	$5,674,685	$5,937,330	$5,988,980
Grand Total	**$5,611,051**	**$5,674,685**	**$5,937,330**	**$5,988,980**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	33.0	33.0	33.0	33.0

Outside Legal Counsel

Outside legal counsel for matters involving a conflict or unsupported legal specialty areas now budgeted in General Government since FY25.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$306,926	$590	$0	$0
Grand Total	**$306,926**	**$590**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

County Administrator Departments


Pinellas
County

County Administrator

County Administrator Barry Burton
https://pinellas.gov/county-administrator/
Phone Number : (727) 464-3485

Department Purpose

The Office of the County Administrator is responsible for implementing all policy directives of the Board of County Commissioners (BCC), regulatory compliance, proposing and administering the annual budget, sustaining a quality workforce, and ensuring the efficient and equitable delivery of services in accordance with Pinellas County's Mission, Vision, Values, and Strategic Plan.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
'Intent to Apply' Responded to Timely	Percent	100.0%	100.0%	100.0%	100.0%
Applicants Approved Across All Five Housing Programs	Count			497	1,625
Average Change Order to Purchase Order Cycle Time Processing	Business Days	35.5	4.3	10	2
Average Time from Application Completion to Award Determination Across All 5 Housing Programs	Business Days			90	45
CDBG:DR Funding Expended Across All 5 Housing Programs	US Dollars			$33,000,000	$120,000,000
Change in Employee Injuries from Prior Year	Percent	7.9%	1.3%	-5.0%	-5.0%
Compliance with Above/Below Fuel Storage Tank Inspections and Maintenance	Percent	99.8%	100.0%	100.0%	100.0%
Compliance With Preventative Maintenance Schedule for Vehicles and Equipment	Percent	75.2%	73.6%	88.0%	88.0%
Continuous Improvement Teams Onboarded	Count	4	3	4	4
Departments with Annually Updated Employee Recognition Program	Percent				100.0%
Employee Satisfaction Survey Participation	Percent				70.0%
Employee Turnover	Percent	14.6%	14.8%	18.0%	17.0%
Enterprise Asset Inventory Data Completeness	Percent	66.2%	68.0%	75.0%	85.0%
Hurricane Irma FEMA Reimbursements Received	Percent	97.0%	94.8%	100.0%	100.0%

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Hurricanes Helene and Milton FEMA Reimbursements Received	Percent			25.0%	25.0%
Inquiries/ Requests Completed	Count				750
Overall Workforce Satisfaction	Percent	87.0%		85.0%	
Pinellas County Total Online Video Views (Three Seconds or greater)	Count	2,496,031	1,722,437	500,000	2,000,000
Positions with Career Paths	Percent				90.0%
Premium Change Attributed to Market Changes	Percent	11.4%	6.6%	15.0%	15.0%
Public Records Requests Triaged within 24 Business Hours	Percent		100.0%	95.0%	95.0%
Requests Responded to Timely, based on type and service standards (Media, Live Chat, Project, etc.)	Percent		100.0%	95.0%	95.0%
Savings Attributed to Purchasing Card Use	US Dollars	$1,458,639	$1,497,888	$1,500,000	$1,500,000
Strategic Asset Portfolio Performance	Percent		82.0%	85.0%	85.0%
Strategic Level Performance Measures that Achieve Annual Target	Percent		82.0%	85.0%	85.0%
Subrogation Recoveries Collected	US Dollars	$315,000	$326,498	$350,000	$350,000
Total Audiences Reached via Community and Online Meetings	Count	3,624	5,667	5,000	5,000
Vendors in Compliance With Assigned Insurance Requirements	Percent	86.2%	91.0%	85.0%	85.0%

FY26 Accomplishments

County Administration

- Facilitated additional Tri-County Meetings among Hillsborough County, Pasco County, and Pinellas County as a forum for communications and coordination on regional issues.
- Provided oversight for the planning, design, and construction of the new County service campus.

Communications

- County-led beach nourishment Program: Executed communication strategies that helped the County secure 30.0% more construction easements for our $127M beach nourishment project, allowing portions of the project to be included that would have been omitted. Communications worked with commissioners and municipal partners to promote the benefits of the project, generating significant positive sentiment. Communications tactics generated more than 2,700 media placements, more than 400,000 social media views and direct engagement with hundreds of residents through direct calls, municipal meetings and various events.

Office of Management and Budget (OMB), Budget Division

- With the FY26 Adopted Budget, the property tax rate (millage) was reduced for the 4th time in the past 5 years. The Countywide General Fund Property Tax Rate is now 4.5423 mills, its lowest level since 1990. The budget maintains essential services including public safety, transportation, utilities, beach nourishment, housing, and health & human services.

OMB, Grants Division

- Modernized Grant Management Tools: Revamped the Grants SharePoint database and enhanced the Intent to Apply form by streamlining required information and removing duplicative fields. Worked with BTS to digitize the Grant Closeout Request Form and Grant Project Request Form, integrating both into the Intent to Apply workflow. These improvements created a more efficient process and introduced a collaborative comments feature to preserve historical communication and decision-making.

OMB, Purchasing Division

- Card Integrity – Purchasing-Card (p-card) Spend Analytics & Auditing allows for enhance AI auditing of countywide p-card use for those activities under OMB Purchasing.
- As a result of the reorganization of the Purchasing Division from Department of Administrative Services (DAS) to Office of Management and Budget (OMB), the Purchasing Division and the Budget Division had substantial involvement with the new ERP implementation for best practices, streamlined efficiencies, improved workflows, and out-of-the-box functionality. Additionally, the Divisions have experienced better coordination with technical support (software/hardware), p-card coordination, and encumbrance processes with the Clerk's Office and with County departments.

OMB, Risk Management Division

- Lowered auto liability claims by 43.0% from 2023 and introduced 5-year driver awareness training refresher for all county drivers, pushed for the implementation of reasonable suspicion training for all managers and supervisors, and driver scorecard incident rates fell lower every single month in FY25.
- Currently transitioning the workers' compensation program to a new third-party administrator to enhance claims management and administrative efficiency.
- As a result of the reorganization of the Risk Management Division from DAS to OMB, the Risk Management Division’s profile has been elevated thus allowing Risk to provide a more influential voice in financial decisions which impact the County as a whole. Insurance programs, Safety programs and claims adjusting are a few of the areas in which the Division has seen an overall improvement in the acceptance of professional opinions and expertise. Additionally, Risk Management has also realized an increase in knowledge of budgetary and planning cycles. The Division has received the full picture from Budget Analysts on how planning affects other County departments through the allocation process. This realization helped with improving cross-departmental communication and understanding.

Office of Fleet and Asset Management (OFAM), Asset Management

- Led the completion of the Asset Management Framework Self-Assessment for 125 staff—an increase of 74.0% over FY2022—resulting in a 33.0% rise in adoption of asset management principles.

OFAM, Fleet Management

- Successfully completed a Preventive Maintenance (PM) pilot program in which Fleet coordinated a third-party vendor to perform 41 light-duty PM services on County vehicles and conducted onsite during overnight hours to minimize operational disruption.

Pinellas Recovers

- As of September 2026, Pinellas Recovers has awarded an estimated $99.237M in grant funds to residents; of which:
  - $3.392M has been awarded for the Local Landlord Program (LLP)
  - $12.108M has been awarded for the Homebuyer Assistance Program (HBA)
  - $7.277M has been awarded for the Homeowner Reimbursement Program (RMB)
  - $73.631M has been awarded for the Homeowner Rehabilitation and Reconstruction Program (HRRP)
- Pinellas Recovers has also paid $2.829M for the Disaster Relief Payments Program (DRP)

Workforce Relations

- Created a performance management system to help supervisors transition into the new ERP system.

Work Plan

County Administrator

- Lead the County towards establishing an efficient, citizen-friendly, central government campus.

Communications

- Conduct a public education campaign about the Penny for Pinellas

OMB

- Standardize Processing Times in Position Maintenance and Granicus Reviews

OFAM

- 12.5 Create Inventory Management Process Efficiencies

Pinellas Recovers

- Implement the CDBG-DR Action Plan

Workforce Relations

- Develop and implement the new Performance Evaluation system, Perform & Engage365

Budget Analysis

The FY27 Budget, which includes the Office of the County Administrator, Communications, Office of Management and Budget (OMB), Office of Fleet and Asset Management (OFAM), Workforce Relations, Pinellas Recovers: Community Development Block Grant- Disaster Recovery (CDBG-DR) Fund, Fleet Management Fund, and Risk Management Fund,

excluding Reserves, increases $2.242M (0.7%) to $326.535M. The increase is primarily attributable to the Fleet Management Fund for planned vehicle replacements within the Vehicle Replacement Plan (VRP). The CDBG-DR Fund, which is entirely grant funded, represents $261.056M (79.9%) of the total FY27 Budget.

FTE decrease 8.1 FTE to 143.9 FTE. The FY27 Budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27.

General Fund

County Administrator

The FY27 Budget decreases $425,000 (11.7%) to $3.201M due to a one-time retirement payout in FY26 and the elimination of 4.5 FTE.

FTE decrease 5.2 to 14.3. This is the elimination of 4.5 FTE, as well as the cost allocation of one (1.0) position which has been adjusted from 50.0% to 81.0% due to a shift in responsibilities.

Personnel Services decreases $402,000 (11.5%) to $3.095M due to the elimination of 4.5 FTE.

Operating Expenses decrease $23,000 (18.1%) to $106,000 primarily due to the elimination of professional services ($20,000) and the removal of expenses associated with the disbandment of Strategic Initiatives ($6,200) as actions taken by the Division to assist in balancing the budget.

Communications

The FY27 Budget decreases $55,000 (1.6%) to $3.348M, primarily due to a reduction in the equipment replacement plan, a lower anticipated retirement payout compared to FY26, and staff turnover, that resulted in lower salary and benefit costs.

FTE remain unchanged at 25.0. The additional FTE included on the Communications organization chart is funded through the Utilities fund in accordance with a Memorandum of Understanding (MOU).

Personnel Services decreases $4,000 (0.1%) to $3.157M, attributable to an adjustment to a retirement payout anticipated to be less than the payout made in FY26, and staff turnover, which has resulted in lower salary and benefit costs. The Division included Personnel lapse attrition savings of $60,000 (1.9%) of Personnel Services to account for anticipated vacancies experienced throughout the fiscal year.

Operating Expenses decrease $40,000 (19.2%) to $170,000 primarily due to the reduction in operating expenses ($4,000), professional services ($14,000), elimination of overtime ($10,000), promotional activities ($5,000), and travel and per diem ($8,000) as actions taken by the Division to assist in balancing the budget.

Capital Outlay decreases $11,000 (34.0%) to $21,000. The Division maintains a 3-year equipment replacement plan creating annual fluctuation in cost. For FY27, the Division anticipates replacing an aging, discontinued drone.

Office of Management and Budget (OMB)- Budget and Grants

The FY27 Budget decreases $24,000 (0.7%) to $3.280M due to the removal of one (1.0) FTE and the partial reallocation of costs for the Director and HR Liaison to the Risk Management Fund stemming from an OMB reorganization.

FTE decrease 1.7 to 21.3. This is a headcount decrease of one (1.0) FTE and a partial reallocation of costs for the Director and HR Liaison to the Risk Management Fund stemming from an OMB reorganization. This is similar to allocations made in prior years in the Department of Administrative Services. The removal of the one (1.0) FTE adversely impacts staffing capacity within the Division considering new responsibilities imposed by the Local Government Financial Transparency and Accountability Act (HB 1329), effective January 1, 2027. The bill imposes new recurring financial reporting, document production, and publishing requirements on all Florida counties and municipalities. Current Budget Division staff are fully

allocated to existing budget cycle responsibilities, and adding these obligations to the existing workload structure without adjustment is operationally unsustainable.

Personnel Services decreases $22,000 (0.7%) to $3.210M due to elimination of one (1.0) FTE, partially offset by the adjustment to personnel attrition lapse savings from $175,000 to $15,000 (0.5%) as the Division does not have vacancies.

Operating Expenses decrease $2,000 (3.2%) to $70,000, primarily due to decreases in operating expenses ($17,000) and books, membership, and subscriptions ($2,000) as actions taken by the Division to assist in balancing the budget. Reductions were partially offset by increases to Training and Education to support professional development and PC Replacements to align more closely with actual expenditures.

The American Rescue Plan Act (ARPA) has two (2.0) FTE included within OMB Grants Division. Personnel Services decreases $101,000 (42.9%) to $134,000 as the positions conclude with the expiration of ARPA funding.

OMB- Purchasing

The FY27 Budget increases $207,000 (7.8%) to $2.845M. This is primarily due to the removal of personnel attrition lapse savings ($226,000) as the Division has maintained a 0.0% vacancy rate.

FTE decrease 1.3 to 23.5. This is the elimination of two (2.0) FTE offset by the reclassification and reallocation of the Assistant Director stemming from an OMB reorganization.

Personnel Services increases $214,000 (8.4%) to $2.765M due to the removal of personnel attrition lapse savings ($226,000) as the Division has maintained a 0.0% vacancy rate and reallocation of the Assistant Director stemming from an OMB reorganization.

Operating Expenses decrease $7,000 (8.5%) to $80,000. Reductions were made to Travel ($3,000), Training ($2,000), Books, Memberships, and Subscriptions ($2,000), as well as Office ($2,000) and Operating Supplies ($2,000) to align with actual expenditures in previous years and as actions taken by the Division to assist in balancing the budget. These reductions were partially offset by an increase to Rentals and Leases ($3,000) for the replacements of a copier.

Office of Fleet and Asset Management (OFAM)- Asset Management

The FY27 Budget decreases $219,000 (20.1%) to $871,000 primarily due to the elimination of one (1.0) FTE and associated operating expenses in the Resiliency program. Additionally, the partial cost allocation of the Director to the Fleet Management Fund, due to the reorganization of OFAM, contributes to the decrease (this is not a reduction overall, but a partial reallocation to the Fleet Management Fund).

FTE decrease 1.5 to 5.5. This is a headcount decrease of 1.0 FTE and a partial reallocation of 0.5 FTE to the Fleet Management Fund.

Personnel Services decreases $203,000 (20.2%) to $801,000 due to the elimination of one (1.0) FTE and partial reallocation of the Director to the Fleet Management Fund.

Operating Expenses decrease $16,000 (18.9%) to $70,000 due to the removal of expenses associated with one (1.0) FTE; a realignment of priorities in Travel ($8,000), Training ($6,000), and a reduction in Professional Services ($5,000) to align with actual expenses and as actions taken by the Division to assist in balancing the budget.

Workforce Relations

The FY27 Budget decreases $209,000 (25.6%) to $609,000 primarily due to the elimination of one (1.0) FTE.

The FTE decrease 1.0 to 4.0.

Personnel Services decreases $189,000 (26.2%) to $534,000 due to the elimination of one (1.0) FTE.

Operating Expenses decrease $20,000 (20.8%) to $75,000 primarily due to the reduction of Other Contractual Services as an action taken by the Division to assist in balancing the budget.

Pinellas Recovers: Community Development Block Grant- Disaster Recovery (CDBG-DR) Fund

The CDBG-DR Fund is fully funded by a federal reimbursement grant provided by Housing and Urban Development (HUD). HUD awarded the County $813.783M over six years to aid residents in hurricane recovery efforts from 2023 and 2024 storms.

FY27 Budget increases $67,000 (0.0%) to $261.056M due to an increase in two (2.0) FTE. FTE increase 1.7 to 7.2 due to the addition of two (2.0) FTE, partially offset by a 0.3 allocation adjustment.

Revenue increases $67,000 (0.0%) to $261.056M to align with an anticipated increase in expenditure.

Personnel Services increase $40,000 (4.1%) to $1.014M due to the addition of two (2.0) FTE and the adjustment of one (1.0) position allocation.

Operating Expenses increase $27,000 (182.3%) to $42,000 to align with actual expenditures and provide funding for daily operating expenditures, PC replacements, and professional development opportunities.

Grants and Aids remain unchanged at $260.000M to support disaster-recovery assistance for Pinellas County residents.

Fleet Management Fund

The FY27 Budget for Fleet Management, excluding Reserves, increases $3.163M (15.6%) to $23.483M primarily due to the increase in planned vehicle replacements within the Vehicle Replacement Plan (VRP) and staffing adjustments.

FTE remain unchanged at 28.5.

Revenue increases $1.956M (10.0%) to $21.418M primarily due to an increase in vehicle replacements, interest earnings, and planned asset sales for surplus. As actions taken to assist in balancing the budget, Operating and Maintenance charges for service to other intergovernmental agencies and appointing authorities were reduced 13.8%.

Personnel Services increases $237,000 (8.2%) to $3.108M, primarily attributable to personnel adjustments including one position reclassification and position equity adjustments. Personnel attrition savings decrease to $161,000, or approximately 5.0% of Personnel Services.

Operating Expenses increase $540,000 (4.5%) to $12.553M, primarily due to CPI-driven increases for Maintenance Services for outsourced functions and increases to intergovernmental charges, partially offset by decreases to small tools, books, memberships and subscriptions, and training and education.

Capital Outlay increases $2.387M (43.9%) to $7.822M due to planned vehicle and asset replacements within the VRP.

Reserves increase $1.585M (8.0%) to $21.332M to fund future-year vehicle replacement commitments in the Vehicle Replacement Program (VRP). The increase assumes an average vehicle replacement cost growth of 3.0%.

Risk Management Fund

The FY27 Budget, excluding Reserves, decreases $161,000 (0.6%) to $27.708M. The decrease is due to a one-time retirement payout in FY26 and a one-time carry-forward of funding for the purchase of Automated External Defibrillator (AED) service packages.

FTE increase 0.9 to 12.6. This is not a headcount increase but an increase in allocation to the Risk Management Fund stemming from an OMB reorganization, including the reclassification to an Assistant Director and the partial reallocation of the Director and HR Liaison.

Revenue decreases $8.060M (41.1%) to $11.533M due to the planned decrease of charges for service to other intergovernmental agencies and appointing authorities. As actions taken to assist in balancing the budget, charges for service to other intergovernmental agencies and appointing authorities were reduced 54.2%.

Personnel Services increases $133,000 (1.8%) to $7.659M. The increase is due to changes resulting from the allocation noted above with the OMB reorganization.

Operating Expenses decrease $294,000 (1.4%) to $20.049M. The decrease is attributed to targeted reductions in workers' compensation, insurance, communication services, rentals, and claims liability to more closely align with prior years' actuals. Reductions in workers' compensation, insurance, and claims liability did not result in any reduction to service, coverage, or policy payments, despite the Third Party Workers' Compensation contract being awarded to a new provider at approximately $88,000 more annually.

Reserves decrease $13.718M (54.9%) to $11.281M due to the planned drawdown of reserves.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$14,167,680	$11,605,930	$25,773,610	$13,561,420	$11,915,260	$25,476,680
Operating Expenses	$680,820	$32,371,570	$33,052,390	$571,110	$32,644,220	$33,215,330
Capital Outlay	$31,800	$5,435,010	$5,466,810	$21,000	$7,821,570	$7,842,570
Grants and Aids	$0	$260,000,000	$260,000,000	$0	$260,000,000	$260,000,000
Transfers to Other Funds	$0	$0	$0	$0	$0	$0
Reserves	$0	$44,745,060	$44,745,060	$0	$32,612,220	$32,612,220
Grand Total	**$14,880,300**	**$354,157,570**	**$369,037,870**	**$14,153,530**	**$344,993,270**	**$359,146,800**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	104.3	47.7	152.0	93.6	50.3	143.9

Budget Summary by Program and Fund

County Administration

Manages the business of County government and implements the policies and direction of the Board of County Commissioners (BCC).

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,709,052	$3,353,603	$3,223,670	$3,200,550
Grand Total	**$2,709,052**	**$3,353,603**	**$3,223,670**	**$3,200,550**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	14.0	15.0	16.5	14.3

Asset Management

Administers the implementation of industry best management and analytic standards to qualify decisions that extend the life and optimize the performance of County-owned physical assets.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$908,996	$715,672	$783,510	$870,820
Grand Total	**$908,996**	**$715,672**	**$783,510**	**$870,820**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	6.0	5.0	5.0	5.5

Communications

Pinellas County Communications manages daily, long-term and emergency public communications that help the County empower residents and partners with important and trustworthy information.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$3,051,424	$2,838,993	$3,403,060	$3,347,590
Grand Total	**$3,051,424**	**$2,838,993**	**$3,403,060**	**$3,347,590**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	25.0	25.0	25.0	25.0

Community Development Block Grant- Disaster Recovery (CDBG-DR)
The Pinellas Recovers CDBG-DR Program manages federal funding provided by HUD to support long-term disaster recovery in Pinellas County by addressing unmet needs in housing, infrastructure, economic revitalization, and mitigation with priority given to low- and moderate- income households and special needs populations. All activities meet a CDBG-DR national objective by benefitting LMI persons or addressing urgent recovery needs. The current allocation of funding is for those impacted by Hurricanes Idalia, Helene, and Milton in 2023/2024.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
CDBG-Disaster Recovery 2025	$0	$0	$261,662,420	$261,056,060
Grand Total	**$0**	**$0**	**$261,662,420**	**$261,056,060**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	5.5	7.2

Emergency Events
Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
American Rescue Plan Act	$0	$12,493	$235,030	$134,250
CDBG-Disaster Recovery 2025	$0	$0	($673,710)	$0
Grand Total	**$0**	**$12,493**	**($438,680)**	**$134,250**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	2.0	2.0	2.0

Fleet Fuel Management
Provides fuel and maintains fuel sites throughout the County and ensures regulatory compliance.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fleet Management Fund	$6,151,144	$5,818,387	$6,919,730	$7,026,260
Grand Total	**$6,151,144**	**$5,818,387**	**$6,919,730**	**$7,026,260**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	3.5	3.5	3.0	4.2

Fleet Asset Management
Acquisition, use, maintenance, repair, and disposal of County-owned vehicles, heavy equipment, and stationary engines.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fleet Management Fund	$14,909,336	$18,020,257	$13,400,180	$16,456,510
Grand Total	**$14,909,336**	**$18,020,257**	**$13,400,180**	**$16,456,510**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	24.9	24.9	25.5	24.3

Office of Management and Budget- Budget
Oversight of Operating and Capital Improvement Program (CIP) budget preparation and financial management, including countywide grants administration and compliance.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$3,674,800	$3,008,271	$3,304,600	$3,280,480
Grand Total	**$3,674,800**	**$3,008,271**	**$3,304,600**	**$3,280,480**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	23.5	23.0	23.0	21.3

Office of Management and Budget- Purchasing
Centralized purchasing function for the Pinellas County Board of County Commissioners (BCC), appointing authorities and select constitutional officers as defined by County Code 2-156 through 2-195 and selected sections of 2-62.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,439,642	$2,472,110	$2,638,490	$2,845,100
Grand Total	**$2,439,642**	**$2,472,110**	**$2,638,490**	**$2,845,100**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	26.8	24.7	24.8	23.5

Office of Management and Budget- Risk

Management of Pinellas County's risk due to worker injury, third party liability, property, environmental, and other types of losses.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Risk Financing Fund	23,766,358	23,427,771	27,868,860	27,707,970
Grand Total	**23,766,358**	**23,427,771**	**27,868,860**	**27,707,970**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	11.5	11.5	11.7	12.6
Grand Total	**11.5**	**11.5**	**11.7**	**12.6**

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fleet Management Fund	$0	$0	$19,746,250	$21,331,670
Risk Financing Fund	$0	$0	$24,998,810	$11,280,550
Grand Total	**$0**	**$0**	**$44,745,060**	**$32,612,220**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Resiliency

The Resiliency Program exists to increase physical, social, and economic resilience in Pinellas County through internal and external partnerships.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$23,295	$194,085	$306,780	$0
Grand Total	**$23,295**	**$194,085**	**$306,780**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	1.0	2.0	2.0	0.0

Strategic Initiatives

Strategic Initiatives facilitates continuous improvement efforts, supports the implementation of the BCC Strategic Plan, administers surveys, provides data-driven analysis, and monitors performance management for County Administration departments under the direction of the County Administrator.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$0	$399,648	$402,060	$0
Grand Total	**$0**	**$399,648**	**$402,060**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	4.0	4.0	3.0	0.0

Workforce Relations

Workforce Relations primary mission is to assist departments under the County Administrator with building an environment of employee engagement. Additionally, we work to equip the Departments that we serve with the tools, resources, and policy framework needed to be operationally effective.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$868,585	$821,697	$818,130	$608,990
Grand Total	**$868,585**	**$821,697**	**$818,130**	**$608,990**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	6.0	5.0	5.0	4.0

Airport

Mark Sprague, Airport Executive Director
https://fly2pie.com/

Phone Number: (727) 453-7802

Department Purpose

The St. Pete-Clearwater International Airport (PIE) is a financially self-supported department that operates and maintains airport facilities and equipment and provides aviation fire protection services. The airport provides a full range of customer, aviation, and facility services to support transportation, commerce infrastructure, and foster continual economic growth in the region.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Air Carrier Flights in Compliance with Noise Abatement Procedures	Percent	91.3%	91.6%	85.0%	90.0%
Capital Projects on Budget	Percent				75.0%
Change in Concessionaire Revenue for Food and Beverage from Prior Year	Percent	8.8%	3.3%	5.0%	5.0%
Change in Concessionaire Revenue for News and Gifts from Prior Year	Percent	1.2%	0.6%	3.0%	5.0%
Change in Concessionaire Revenue for Parking from Prior Year	Percent	25.0%	11.1%	10.0%	1.0%
Change in Concessionaire Revenue for Rental Cars from Prior Year	Percent	0.5%	3.0%	1.0%	3.0%
Change in Non:Aeronautical Revenue from Prior Year	Percent	2.4%	8.7%	2.0%	3.0%
Cost per Enplaned Passenger	US Dollars	$2.07	$2.36	$4.00	$4.00
Facilities Regular Work Order Completed on Time	Percent				90.0%
Federal Aviation Administration (FAA) Fines	US Dollars	$0.00	$0.00	$0.00	$0.00
Non:Airline Revenue per Enplaned Passenger	US Dollars	$9.19	$8.90	$9.00	$9.00
Passengers Served	Count	2,512,959	2,673,120	2,450,000	2,500,000
Runway/Taxiway Incursions Caused by Pinellas County Employees	Count	0	0	0	0

FY26 Accomplishments

- Every month from October 2025 through February 2026 and May 2026 experienced an all-time passenger record.

- Added service to three cities since FY26 began: Huntsville, Alabama; Atlantic City, New Jersey; and Trenton, New Jersey.
- Had revenue increases in all the major revenue categories: Overall Concessions: 1.9%; Passenger Facility Charges (PFCs): 19.1% increase; and Customer Facility Charges (CFCs): 8.9% increase.
- Selected the design/build team and awarded Preconstruction Services for the new Parking Garage project.
- Substantial completion of the Taxiway "N" project (Runway Incursion Mitigation).
- Began construction of the Airco Taxiway "K" project.

Work Plan

- Issue request for proposal (RFP) for On-Airport Rental Car Concessionaires
- Submit Passenger Facility Charge (PFC) Application #9 to the FAA

Budget Analysis

The St. Pete-Clearwater International Airport's (PIE) FY27 Budget, excluding Reserves, increases by $18.776M (39.6%) to $66.201M. Excluding Capital Improvement Plan (CIP) projects, the FY27 Operating Budget increases by $300,000 (1.5%) to $20.852M. PIE's budget is supported by one fund, the Airport Revenue and Operating Fund. This is an enterprise fund as defined under the Florida Uniform Accounting System, which mandates it be financed and operated in a manner similar to private business.

Revenue increases by $5.387M (10.1%) to $58.972M primarily due to an increase of $1.459M (54.0%) for airline fees following a renewed agreement with air carriers, an increase of $2.609M (25.8%) to $12.734M for various concession revenues, an increase of $1.880M (74.7%) to $4.398M for Customer Facility Charges (CFC) for rental cars, and an increase of $1.119M (4.2%) to $27.912M for various CIP revenues, including Passenger Facility Charges (PFC) and Federal and State grants. Interest was the only notable reduction, which decreases by $1.435M (32.3%) to $3.012M due to projected market conditions.

Personnel Services increases by $229,000 (3.1%) to $7.704M primarily due to an increase of $241,000 (5.2%) for salaries and wages. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing increases by 1.0 FTE to 67.0 FTE due to the addition of a Craftworker 2. The position will be utilized to more proactively maintain the Airport's assets and provide additional coverage.

Operating Expenses decreases by $334,000 (2.7%) to $11.917M. Notable reductions include a decrease of $344,000 (23.7%) to $1.106M for various repairs and maintenance to align with trends and projections, a decrease of $329,000 (14.2%) for internal service charges, and a decrease of $222,000 (41.6%) to $312,000 for Professional Services primarily due to a parking garage study concluding. Notable increases include an increase of $259,000 (5.8%) to $4.710M for contract services due to annual price adjustments and additional security from the Pinellas County Sherriff's Office (PCSO), and an increase of $103,000 (28.5%) to $465,000 for runway supplies to align with trends and projections.

Capital Outlay increases by $18.881M (68.2%) to $46.561M, primarily due to an increase of $18.476M (68.8%) to $45.349M for CIP projects, an increase of $200,000 (100.0%) to $200,000 for building improvements, and an increase of $842,000 (100.0%) to $842,000 for non-building improvements. This is partially offset by a decrease of $637,000 (78.9%) for Machinery and Equipment due to reduced asset replacement needs.

Reserves decreases by $600,000 (0.6%) to $103.700M primarily due to increased expenditures for planned CIP projects.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$0	$7,474,530	$7,474,530	$0	$7,703,620	$7,703,620
Operating Expenses	$0	$12,251,260	$12,251,260	$0	$11,916,910	$11,916,910
Capital Outlay	$0	$27,680,000	$27,680,000	$0	$46,561,200	$46,561,200
Grants and Aids	$0	$19,710	$19,710	$0	$19,710	$19,710
Reserves	$0	$104,300,480	$104,300,480	$0	$103,700,200	$103,700,200
Grand Total	**$0**	**$151,725,980**	**$151,725,980**	**$0**	**$169,901,640**	**$169,901,640**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	66.0	66.0	0.0	67.0	67.0

Budget Summary by Program and Fund

Aviation Services

All facets of day-to-day aviation activities such as passenger enplanements and deplanements, concessionaire revenue, and noise abatement.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Airport Rev & Op	$15,413,370	$16,199,494	$20,287,700	$20,580,440
Grand Total	**$15,413,370**	**$16,199,494**	**$20,287,700**	**$20,580,440**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	64.0	64.0	65.0	66.0

Airport Real Estate
Ensures that FAA lease requirements are followed; oversees and negotiates leases with tenants and future development of the Airport.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Airport Rev & Op	$227,074	$225,209	$264,800	$272,000
Grand Total	**$227,074**	**$225,209**	**$264,800**	**$272,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	1.0	1.0	1.0	1.0

Airport Capital Projects
Provides Capital Improvement Program (CIP) funding and construction/budget management for St. Pete-Clearwater International Airport infrastructure projects.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Airport Rev & Op	$13,112,608	$12,196,384	$26,873,000	$45,349,000
Grand Total	**$13,112,608**	**$12,196,384**	**$26,873,000**	**$45,349,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Emergency Events
Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Airport Rev & Op	$33,886	$499,514	$0	$0
Grand Total	**$33,886**	**$499,514**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves
Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Airport Rev & Op	$0	$0	$104,300,480	$103,700,200
Grand Total	**$0**	**$0**	**$104,300,480**	**$103,700,200**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Animal Services

Jennifer Renner, Director
https://pinellas.gov/department/animal-services/
Phone Number: (727) 582-2600

Department Purpose

Pinellas County Animal Services (PCAS) is the largest open-admission shelter for dogs and cats in Pinellas County that is responsible for ensuring animal-related health, welfare, and safety for the citizens and animals of Pinellas County.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Active Licenses: Canine and Feline	Count	205,712	197,666	210,000	200,000
Animal Bite Investigations	Count	2,215	2,350	2,108	2,100
Cruelty/Neglect Investigations	Count	2,719	1,960	2,846	2,100
Field Calls by Animal Control Officers	Count	12,083	10,959	11,855	11,500
Forensic Exams	Count	49	42	33	33
Live Release Rate	Percent	80.8%	84.9%	88.0%	88.0%
Overall Customer Satisfaction	Percent	95.3%	95.3%	85.0%	90.0%
Pets Served at Mobile Low:Cost Community Clinics	Count			200	200
Reunification Rate: Canine	Percent	41.3%	43.8%	50.0%	50.0%
Reunification Rate: Feline	Percent	6.0%	7.8%	7.0%	7.0%
Surgeries Provided	Count	2,116	2,041	1,844	2,200
Technician Exams	Count	43,967	48,691	46,416	47,000
Volunteer Hours Contributed	Hours	17,980.80	17,116.20	28,000.00	20,000.00

FY26 Accomplishments

- Collaborated with the Communications Department to promote adoptions through the K9 & Commissioners initiative that directly led to 20 adoptions, more than 200,000 views on social media and more than 400 people visiting the Pinellas.gov/dogs webpage.
- Conducted more than 10,000 Animal Control field visits to educate pet owners on responsible pet ownership and protect public safety and animal welfare.

- Expanded access to veterinary care for nearly 1,000 pets through the voucher program with increased funding and emphasis on spays and neuters.
- Modernized and strengthened Chapter 14 animal welfare ordinance to better protect animals, pet owners, and consumers in the county.

Work Plan

- The department does not have any Work Plans in progress at this time.

Budget Analysis

The Pinellas County Animal Services Budget consists of two funds: the General Fund and the Animal Welfare Trust Fund (AWTF). The General Fund budget increases by $96,000 (1.5%) to $6.571M. Excluding Reserves, the Animal Welfare Trust Fund (AWTF) increases $23,000 (10.5%) to $241,000. The Animal Welfare Trust Fund is supported by revenues which consist of donations to specifically benefit the animals.

General Fund:

The FY27 General Fund budget increases $96,000 (1.5%) to $6.571M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27.

Personnel Services increases $6,000 (0.1%) to $5.308M. Staffing decreases by 1.0FTE from 58.0 to 57.0.

Operating expenses increases $100,000 (8.9%) to $1.214M. This is primarily driven by the rising cost of medical and food supplies as well as increased costs in the vehicle replacement and fuel cost allocation expenses.

Capital Outlay decreases $10,000 (100.0%) to $0. This is due to no capital improvement purchases in FY27.

Animal Welfare Trust Fund (AWTF):

The FY27 Animal Welfare Trust Fund budget, excluding Reserves, increases by $23,000 (10.5%) to $241,000 in order to cover any potential overages in the General Fund.

The Animal Welfare Trust Fund (AWTF) is supported by revenues from Contributions ($41,000) which consist of donations to specifically benefit the animals.

Personnel Services increases by $1,000 (4.7%) to $27,000. Staffing does not change, remaining at 0.5FTE.

Operating Expenses increases $27,000 (89.7%) to $58,000. This is primarily due to an increase of $8,000 in Other current charges and Obligations to provide external care needed to maintain the health of shelter animals that extends beyond the services available or provided by the shelter. There is also a $10,000 inflationary increase in Food Operating Supplies and a $12,000 inflationary increase in Medical Operating Supplies.

Grants and Aids decreases $5,800 (3.6%) to $156,000. This budget account assists low-income citizens in maintaining proper ownership and promoting healthy animals.

Reserves decreases by $119,000 (20.0%) to $478,000 as additional appropriation budget was needed to cover expenditures.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$5,301,070	$25,320	$5,326,390	$5,307,530	$26,520	$5,334,050
Operating Expenses	$1,114,230	$30,570	$1,144,800	$1,213,840	$58,000	$1,271,840
Capital Outlay	$10,000	$0	$10,000	$0	$0	$0
Grants and Aids	$50,000	$161,760	$211,760	$50,000	$156,000	$206,000
Reserves	$0	$597,730	$597,730	$0	$478,350	$478,350
Grand Total	**$6,475,300**	**$815,380**	**$7,290,680**	**$6,571,370**	**$718,870**	**$7,290,240**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	58.0	0.5	58.5	57.0	0.5	57.5

Budget Summary by Program and Fund

Animal Shelter

Shelter operations to provide animal intake, adoption, reunification, and rabies licensing and control. Includes pet store cat adoption program and Animal Welfare Trust Fund donations and vaccinations and sterilizations through a voucher program for veterans and low-income families.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$3,213,231	$2,951,978	$3,214,350	$3,270,170
Gifts-Animal Welfare Trst	$49,632	$123,565	$205,150	$212,520
Grand Total	**$3,262,863**	**$3,075,543**	**$3,419,500**	**$3,482,690**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	33.5	30.5	30.5	31.5

Field Enforcement
Animal-related welfare and safety for the public and animals through animal cruelty, animal bite, and dangerous dog investigations; kennel, hobby breeder and pet dealer permitting; and code enforcement.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,958,278	$2,062,474	$1,986,410	$1,879,490
Grand Total	**$1,958,278**	**$2,062,474**	**$1,986,410**	**$1,879,490**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	19.0	19.0	19.0	17.0

Veterinary Services
Medical and behavioral care and evaluation for impounded animals; active foster and rescue programs; and rabies vaccinations, microchips and limited low cost spay/neuter surgery for animals of Pinellas County residents.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,015,280	$1,157,947	$1,274,540	$1,421,710
Gifts-Animal Welfare Trst	$3,000	$11,945	$12,500	$28,000
Grand Total	**$1,018,280**	**$1,169,892**	**$1,287,040**	**$1,449,710**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	9.0	9.0	9.0	9.0

Reserves
Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Gifts-Animal Welfare Trst	$0	$0	$597,730	$478,350
Grand Total	**$0**	**$0**	**$597,730**	**$478,350**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Building and Development Review Services

Kevin McAndrew, Director
https://pinellas.gov/department/building-and-development-review-services/
Phone Number: (727) 464-3888

Department Purpose

Building and Development Review Services (BDRS) oversees development and construction activities within Pinellas County to ensure compliance with codes and ordinances and help shape and safeguard the County's built environment while protecting its natural habitat.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Administrative Adjustments and Waivers	Count		152	120	120
Building Inspections Completed	Count	66,440	73,066	72,000	72,000
Building Permits First Review (Commercial) LOS	Calendar Days		22.3	21	21
Building Permits First Review (Residential) LOS	Calendar Days		12.3	14	14
Building:Related Permits Issued	Count	29,009	35,084	28,000	28,000
Code Enforcement Cases	Count		6,015	4,500	4,500
Code Enforcement Cases Resolved Through Voluntary Compliance	Percent	82.0%	88.0%	80.0%	80.0%
Code Enforcement Phone Calls	Count			15,000	22,000
Development Site Plans Submitted and Under Review	Count	86	79	20	40
DRS Environmental Inspections	Count			2,200	2,200
DRS Environmental Tree Permits	Count			475	400
Early Assistance Records Inquiries Converted to Permit Records	Percent		17.0%	45.0%	45.0%
Liens Resolved through Lien Reduction Program	Percent			25.0%	25.0%
STR Certificate of Use Compliance	Percent		17.5%	80.0%	85.0%
STR Complaints	Count			30	180
Total Value of BDRS Permitted Construction Projects	US Dollars	$952,058,436	$1,275,820,996	$1,320,000,000	$1,320,000,000
Tree Compensation Compliance	Percent			55.0%	60.0%
Virtual Inspections : All Trades	Count		132	2,500	7,500

FY26 Accomplishments

- Public Facing Building Review Dashboard – established a performance dashboard on BDRS's webpage referred to as "Building Permit Review Times & Activity" for 1st reviews and average review cycles to permit issuance (Commercial target – 21 days and Residential target – 14 days). Total number of permits and inspections are also reported with the ability to look at the last 30, 60, 90 or 120-day duration.
- Three priority Land Development Code (LDC) updates were adopted in FY26:
  - Noise Ordinance – this update reinforced effective enforcement options for short-term rentals.
  - Tree Ordinance – this update simplified how trees and landscape requirements are regulated, added flexibilities to tree planting options and provided a major recalibration of the methodology for tree mitigation/replantings when trees are removed.
  - Fireworks Ordinance – this update aligned the County ordinance with State statutes.
- Storm Recovery Support – continued support to all our residents through the reassessment process and Special Magistrate appeals program, community outreach events at mobile home parks, after-the-fact permit compliance outreach and Community Permit Support Hub events in the most impacted areas of the county. To effectively manage future events, BDRS coordinated a Post Storm On-call Professional Services Agreement with manpower capacity to serve unincorporated county and all 24 municipalities. Contracted with Forerunner Floodplain Management platform to improve managing future events.
- Virtual Inspections – relaunch of expanded virtual building inspections in July 2026 to bring enhanced convenience to contractors & homeowners and realize increased internal inspection capacity. Virtual inspections are projected to reach 7,500 for FY27.
- Artificial Intelligence (AI) – Building Services is participating in two pilot programs with Accela focused on enhancing the customer permit filing experience and AI automated code review checks supporting plan review.
- Power BI Dashboards – Established internal performance dashboards across BDRS divisions to guide continuous improvement in the delivery of services.

Work Plan

· Piloting Artificial Intelligence (AI) in the permit process to support customers and optimize building permitting operations.
· Advancing flexibilities and efficiencies through the FY27 Land Development Code updates.
· Promoting water conservation through the building permit process.
· Streamlining DRS environmental permitting.
· Update public meeting deliverables to realize cost savings.
· Delivering predictability to building permits - Level of Service.
· Creating efficiencies in the contractor license and insurance renewal processes.
· Improving customer permitting services through the reorganization of the BDRS Customer Operations Team.

Budget Analysis

The Building and Development Review Services FY27 Budget, excluding Reserves, increases $793,000 (4.6%) to $17.873M and is supported by three funds: the General Fund, Building Services Fund, and Construction License Board Fund. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per

person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing decreases by 6.0 from 130.0 in FY26 to 124.0 in FY27.

General Fund:

The FY27 budget for BDRS General Fund decreases by $480,000 (6.7%) to $6.712M. Staffing decreases by 3.5FTE to 58.4.

Personnel Services decreases by $580,000 (9.1%), to $5.797M. This is primarily due to a $288,000 decrease in Salaries with the elimination of 3.5 FTE positions and $167,000 budgeted for Personnel Lapse Savings.

Operating expenditures increases $100,000 (12.2%) to $916,000. The primary reason for this increase is due to the addition of three Code Enforcement vehicles.

Building Services Fund:

The FY27 Budget for the Building Services fund, excluding reserves, increases $1.456M (16.6%) to $10.223M. This is due to appropriating $1.314M for third-party contractors supporting substantial damage, permitting compliance and enforcement for storm recovery damages. Staffing decreases by 0.5FTE to 60.2. This is due to a division re-organization and allocations adjustments.

Personnel Services decreases by $1,000 (0.02%) to $6.229M.

Operating Expenditures increases $1.456M (57.4%), to $3.994M. This is driven by the substantial damage storm recovery expenses mentioned above.

The Building Services Fund, which funds the Building Services functions of BDRS, maintains total reserves of $8.838M, an increase of $2.903M (48.9%) from the FY26 Budget. This is primarily driven by $2.558M in additional revenues in FY25.

Construction License Board Fund:

The FY27 Budget for the Construction License Board Fund, excluding reserves, decreases by $182,000 (16.3%) to $938,000. Staffing decreases by 2.0FTE to 5.5. This is due to the BDRS re-organization and shifting allocations.

Personnel Services decreases $39,000 (6.9%) to $531,000. This is again due to the re-organization and shifting allocations.

Operating Expenditures decreases $143,000 (26.0%) to $407,000 . This is primarily due to a decrease in cost allocation plan expenditures.

The Construction License Board Fund maintains total reserves of $6,000, a decrease of $1,000 (14.1%) from $6,000.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$6,376,460	$6,799,310	$13,175,770	$5,796,730	$6,759,300	$12,556,030
Operating Expenses	$816,040	$3,088,320	$3,904,360	$915,750	$4,401,530	$5,317,280
Reserves	$0	$5,941,690	$5,941,690	$0	$8,843,810	$8,843,810
Grand Total	**$7,192,500**	**$15,829,320**	**$23,021,820**	**$6,712,480**	**$20,004,640**	**$26,717,120**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	62.2	67.8	130.0	58.4	65.7	124.0

Budget Summary by Program and Fund

Development Review Services

Evaluation and permitting of land development proposals and uses inclusive of site plans, platting, zoning clearances, building permits, habitat permits, right-of-way utilization permits for alignment with the County's Land Development Code through comprehensive technical review and zoning management, including early assistance, Petitions to Vacate, Development Review Committee, Site Plans, and support Pinellas County Local Planning Agency and Board of Adjustment and Appeals.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$3,186,483	$3,550,457	$4,017,330	$3,579,950
Grand Total	**$3,186,483**	**$3,550,457**	**$4,017,330**	**$3,579,950**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	29.1	35.1	35.9	32.9

Building Permits

Permitting, plan review, inspections, code administration, and unpermitted work complaints and violations as required by the Florida Building Code. Implement disaster preparation and disaster recovery services related to preliminary damage assessments and substantial improvement/substantial damage compliance.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Building Services	$7,857,312	$7,967,794	$8,767,510	$8,950,260
Grand Total	**$7,857,312**	**$7,967,794**	**$8,767,510**	**$8,950,260**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	62.0	62.1	60.3	60.2

CLB Licensing

Operational functions for the Pinellas County Construction Licensing Board (PCCLB) which regulates construction contractors through uniform competency licensing, local technical amendments to the Florida Building Code, and arbitrates building code disputes in Pinellas County. Contractor Licensing is responsible for the administration of licensing of contractors, as well as investigating complaints against licensed and unlicensed contractors to ensure compliance with Florida and County construction licensing law and protect the public.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Construction License Brd	$1,273,970	$884,343	$1,120,120	$937,820
Grand Total	**$1,273,970**	**$884,343**	**$1,120,120**	**$937,820**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	10.3	7.2	7.5	5.5

Code Enforcement

Enforcement of county codes regulating trash, debris, excessive overgrowth, and lot clearing; zoning/sign enforcement; inoperative and prohibited vehicle enforcement; minimum standard housing enforcement; short term rental program; noise enforcement; disaster preparation and recovery services inclusive of compliance/enforcement; and special magistrate process.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,125,868	$2,815,314	$3,175,170	$3,132,530
Grand Total	**$2,125,868**	**$2,815,314**	**$3,175,170**	**$3,132,530**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	21.6	25.6	26.3	25.5

Emergency Events

Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Building Services	$83,991	$3,594,433	$0	$1,314,260
Grand Total	**$83,991**	**$3,594,433**	**$0**	**$1,314,260**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Building Services	$0	$0	$5,935,240	$8,796,760
Construction License Brd	$0	$0	$6,450	$5,540
Grand Total	**$0**	**$0**	**$5,941,690**	**$8,802,300**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Construction and Property Management

Bill Greer, Director
Phone Number: (727) 464-5294
https://pinellas.gov/department/facilities-and-real-property/

Department Purpose

Construction and Property Management (CPM) exists to centralize and deliver expert services in real estate, facility operations, and vertical construction for all departments under the Board of County Commissioners (BCC), select appointing authorities, and constitutional offices—ensuring consistency, stewardship, and operational excellence across the County's built environment.

Performance Measures

All performance measures are new for FY27. The department is currently collecting data to establish baselines for the performance measures without values.

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Active Projects That Did Not Require a Budget Amendment	Percent				
Asset Condition Assessments Not Completed	Count				
Average Total Cost Subsidy for Leased Properties	Percent				90.0%
Capital Outlay Expenditures : Program 1882	US Dollars				
Capital Outlay Expenditures : Program 1903	US Dollars				
Capital Penny Project Dollars Remaining Unprogrammed	US Dollars				
Capital Projects Delivered Within Approved Cost Parameters	Percent				
Capital Projects Delivered Within Approved Schedule Parameters	Percent				
Facilities Penny Budget Fully Programmed	Percent				
Jail Facilities Penny Budget Fully Programmed	Percent				
Operating Manpower Costed to Projects : Program 1223	Percent				
Operating Manpower Costed to Projects : Program 1901	Percent				
Strategic Asset Class Replacements Estimated Not Funded/Completed (Deferred)	Percent				60.0%
Strategic Asset Classes with Identified Lifecycle Funding Strategy	Percent				60.0%

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Strategic Asset Risk Visibility Coverage	Percent				75.0%
Strategic Assets at End Of Life Thru Next Future Budget Year without Programmed Funding	Percent				75.0%
Structured Engagements with Key CPM Customers	Percent				

FY26 Accomplishments

Construction and Property Management (CPM) executed its base operating budget as follows:

- Achieved $7.800M in capital cost savings and cost avoidance through enhanced project controls, value-engineering prioritization, and strengthened construction management oversight.
- Completed 100.0% of CPMs Asset Management Plans.
- Implemented real-time cash-flow and spend-variance monitoring to overcome system gaps, strengthening accountability and improving spending accuracy.
- Eliminated $1.500M in aged invoices and 450+ backlogged transactions by implementing structured workflows and vendor relationship building, training and follow-up protocols.
- Exceeded 93.0% of all BCC County Voice Survey service metrics, demonstrating measurable gains in responsiveness and service experience.
- Expanded systematic customer engagement with departments and approving authorities, improving responsiveness and transparency of CPM services.

Work Plan

- Establish Service Level Standards for Critical Facilities
- Establish and Enhance CPM Asset Management Framework to Support County Enterprise
- Strengthen Jail Maintenance Budget Forecasting and Control
- Implement Lease Governance and Risk Management Framework
- Reform all Leases to Align with County Budget Year and Lease Template standards
- Utilize Lease Abstract to Maintain assessed market values, and Replacement & Maintenance Costs for Budgeting
- Improve Planned vs Unplanned Maintenance Balance

Budget Analysis

- The FY27 Budget for Construction and Property Management is entirely supported by the General Fund and decreases by $403,000 (0.9%) to $47.153M. This is primarily due to a $897,000 (2.5%) decrease for Operating Expenses, which has been partially offset by a $494,000 (4.5%) increase in Personnel Services.
- Personnel Services increases by $494,000 (4.5%) to $11.411M primarily due to an increase of $300,000 (30.0%) to $700,000 for personnel attrition. The Department has filled several vacant positions during FY26 and remaining key vacancies are currently in the hiring pipeline. Also included are other adjustments such as an increase of $249,000 (3.2%) in salaries and wages along with decreased benefits costs of $55,000 (1.3%) primarily due to Florida Retirement System (FRS) rate change. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing does not change, remaining at 115.0 FTE.
- Operating Expenses decrease by $897,000 (2.5%) to $35.742M primarily due to a reduction of $2.986M (46.4%) to Repairs and Maintenance. Within the repairs and maintenance account there is a decrease of $1.000M due to elimination of an FY26 one-time decision package that funded roofing, flooring and other projects that will be completed by the end of FY26. The recurring $1.000M for roofing, flooring and other projects, as part of the same FY26 decision package, has also been eliminated. A further reduction of $997,000 for general maintenance occurs in the same account. These actions were taken to assist in balancing the budget. Moreover, the full cost of $433,000 for the St. Petersburg Foundation contract, which supports operations at Lealman Exchange, is shifted from CPM in the General Fund to the Lealman Community Redevelopment Agency Trust. This is not a decrease to the County but represents alignment of the funding source with program costs. Also, the Department decreased various operating expenses including projected energy costs, intergovernmental charges and efficiencies driven by rigorous, data-driven reviews of general maintenance contracts to ensure proper funding levels while preserving core services. These reductions are partially offset by $3.092M (6.50%) in new funding for three FY27 decision packages to support $405,000 for Rentals and Leases, $2.412M for Janitorial Services and $274,000 for Florida Department of Environmental Protection (FDEP) mandated soil and groundwater remediation projects.
- CPM is strengthening its project management and asset forecasting processes, which will enable earlier identification and proper budgeting of Capital Outlay needs in future years. In the interim, CPM continues to address urgent replacement level items by reallocating repair and maintenance funding to Capital Outlay when necessary. CPM will continue to partner with OMB in this process.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$10,916,850	$0	$10,916,850	$11,410,690	$0	$11,410,690
Operating Expenses	$36,639,170	$0	$36,639,170	$35,742,370	$0	$35,742,370
Capital Outlay	$0	$0	$0	$0	$0	$0

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Grand Total	**$47,556,020**	**$0**	**$47,556,020**	**$47,153,060**	**$0**	**$47,153,060**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE						

Budget Summary by Program and Fund

Administration

Activities performed by the department that are indirect in nature and support all other programs in the department such as director's office, financial, planning, grant and contract administration, business services, and other department-wide support services

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$531	$2,130	$3,420	$1,137,560
Grand Total	**$531**	**$2,130**	**$3,420**	**$1,137,560**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	10.0

Vertical Construction Services

The Vertical Construction Services Program delivers professional project management, planning, and delivery oversight for the County's vertical capital construction program. This program manages the full lifecycle of County building projects—from feasibility and planning through design, construction, and closeout—ensuring projects are delivered safely on schedule, within budget, and in alignment with Board policy, regulatory requirements, and County strategic priorities. Construction Services serves as the County's technical owner representative, providing governance, cost control, risk management, procurement coordination, and quality assurance for new construction, major renovations, and building system replacements that support essential public services and long-term asset stewardship.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$447,011	$596,109	$926,120	$1,068,440
Grand Total	**$447,011**	**$596,109**	**$926,120**	**$1,068,440**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	10.0	8.0	8.2	8.6

Land Management

Protection of parks, environmental land, and natural resources and the maintenance of county owned landscapes.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$608,913	$525,064	$615,840	$427,380
Grand Total	**$608,913**	**$525,064**	**$615,840**	**$427,380**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Radio Communications

Management and administration of the countywide intergovernmental radio and data system used for public safety communication and incident response and non-public safety use by various agencies and regional partners such as Pinellas Suncoast Transit Authority (PSTA) and the Pinellas County School District. Provides a secure, countywide computer network connecting nearly 100 remote sites to the Regional 911 Center.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$116,538	$612	$132,080	$117,970
Grand Total	**$116,538**	**$612**	**$132,080**	**$117,970**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Jail Facility Operations and Maintenance

The Jail Facility Operations and Maintenance Program provides specialized facilities operations, maintenance, and asset support services for the County's correctional facilities. This program ensures that jail facilities remain safe, secure, functional, and compliant with applicable codes, regulations, and detention standards in support of the Sheriff's Office and the County's public safety mission. Due to the unique security, life-safety, and continuous-operation requirements of detention environments, this program delivers dedicated maintenance expertise, rapid response capability, and enhanced coordination with law enforcement and facility users to minimize operational disruptions, manage risk, and preserve critical infrastructure.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$5,969,383	$6,314,700	$6,865,390	$5,901,920
Grand Total	**$5,969,383**	**$6,314,700**	**$6,865,390**	**$5,901,920**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	31.7	33.3	31.3	28.8

Leasing

The Leasing Program provides centralized management, oversight, and administration of all real property leases where the County is either a tenant or a landlord. This program ensures that leased space is acquired, managed, and exited in a fiscally responsible, legally compliant, and operationally effective manner to support County service delivery while controlling cost, risk, and contractual exposure. The program functions as the County's lease governance and control authority, providing visibility into lease obligations, coordinating interdepartmental requirements, managing landlord and tenant relationships, and enforcing consistent standards for lease execution, administration, and financial management across the enterprise.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$5,050,724	$5,648,062	$9,212,390	$10,253,990
Grand Total	**$5,050,724**	**$5,648,062**	**$9,212,390**	**$10,253,990**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	9.0

Utility Support

Provision of electricity, potable water, reclaimed water, sanitary sewer, stormwater sewer, and refuse collection services for Pinellas County owned and leased facilities

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$12,375,194	$13,035,638	$12,577,390	$12,352,650
Grand Total	**$12,375,194**	**$13,035,638**	**$12,577,390**	**$12,352,650**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Real Property Acquisition, Disposition and Management

The Real Property Acquisition, Disposition and Management Program provides centralized authority and professional services for the acquisition, disposition, leasing, and stewardship of County real property interests. This program ensures that land and property transactions are executed in a legally compliant, fiscally responsible, and strategically aligned manner to support County operations, capital projects, and long-term public needs. The program serves as the County's real property fiduciary and transactional steward, balancing operational flexibility with financial discipline, risk management,

and transparency. It coordinates closely with departments, legal counsel, finance, and external partners to protect County interests and maximize the value and utility of public real estate assets.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,273,576	$2,128,493	$2,319,280	$515,690
Grand Total	**$2,273,576**	**$2,128,493**	**$2,319,280**	**$515,690**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	22.9	22.6	23.3	4.8

Facility Operations and Maintenance

The Facilities Operations and Maintenance Program provides comprehensive operations, maintenance, and space management services for County-owned and managed facilities to ensure safe, functional, and efficient environments for public service delivery. This program preserves the County's facility assets through planned maintenance, responsive repairs, and effective space utilization while supporting regulatory compliance, sustainability, and operational continuity. The program serves as the County's day-to-day building operations authority, balancing reliability, cost control, and asset longevity across a diverse portfolio of administrative, public safety, and service facilities.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$13,734,941	$13,422,476	$14,904,110	$15,377,460
Grand Total	**$13,734,941**	**$13,422,476**	**$14,904,110**	**$15,377,460**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	51.2	51.5	52.2	53.8

Convention and Visitors Bureau

Brian Lowack, Director
https://partners.visitstpeteclearwater.com/
Phone Number: (727) 464-7200

Department Purpose

The Convention & Visitors Bureau (CVB), doing business as Visit St. Pete-Clearwater (VSPC), partners with local stakeholders to develop and implement year-round domestic and international sales and marketing programs that are aimed at expanding the overall economic impact of tourism to the County.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Direct Visitor Spending in Pinellas County	US Dollars	$6,757,263,420	$6,072,864,408	$6,255,050,339	$6,255,050,339
Hotel Room Nights	Count	6,389,025	5,745,753	5,918,126	5,918,126
Total Economic Impact of Tourism to Pinellas County	US Dollars	$11,142,005,555	$10,153,022,423	$10,457,613,096	$10,457,613,096
Total Tax Revenue Generated for Pinellas County	US Dollars	$427,200,411	$387,759,017	$387,759,017	$387,759,017
Tourist Development Tax Collected	US Dollars	$96,758,114	$92,530,687	$99,660,856	$95,000,000
Visitors to Pinellas County	Count	15,343,293	14,929,998	15,377,899	15,377,899

FY26 Accomplishments

- Attracted and secured The Ocean Race to the destination.
- Revised Elite Events Guidelines to ensure increased accountability and ROI.
- Revised Capital Projects Funding Program Guidelines to include Beach Park Facilities and maximize ROI.
- Created Arts Tourism Funding Program.
- Attracted, secured, and shot the feature film The Statement in the destination.
- Selected and onboarded EnvisionIt as the department's new agency of record.

Work Plan

- Implement Elite Event Funding Cycle for FY27
- Implement Capital Funding Program Cycle for FY27
- Implement Arts Tourism Funding Program for FY27
- Youth Sports Park Development

Budget Analysis

The Convention and Visitors Bureau's FY27 Budget, excluding reserves and transfers to other funds, increases $7.461M (12.1%) to $68.944M.

Personnel Services increases $142,000 (2.2%) to $6.553M due to routine salary and benefit adjustments. The budget includes a 3.0% increase to base salaries, required Florida Retirement System contributions, and other employment benefits. The County's per-person health insurance cost decreases $590 (3.1%) to $18,500. The Department staffing does not change, remaining at 50.0 FTE.

Operating Expenses increases $423,000 (1.0%) to $41.789M. The budget incorporates reductions and reallocations among travel, training, memberships, promotional activities, trade shows, and contractual services based on historical spending and anticipated return on investment. The FY27 Budget includes an increase of $312,000 (1.2%) to $25.552M for advertising, and one time increase of $367,500 (12.2%) to $3.367M for Elite Event funding.

Capital Outlay remains unchanged at $6,000.

Grants and Aids increases $6.897M (53.3%) to $19.847M, primarily due to Capital Projects Funding Program allocations associated with executed agreements. Existing multi-year obligations include the Dali Museum ($25.160M), Eddie C. Moore Complex ($7.750M), Clearwater Beach Municipal Marina ($7.850M), Palladium Theater ($2.500M), Clearwater Marine Aquarium ($6.050M), Morean Arts Center & Chihuly Collection ($2.225M), Florida Holocaust Museum ($350,000), and Toytown ($250,000). These amounts represent total obligations, rather than annual FY27 allocations.

Transfers to Other Funds increases $100,000 (1.4%) to $7.479M, primarily for beach nourishment.

Reserves decreases $8.917M (4.2%) to $203.327M due to planned use of fund balance for capital and program needs.

Beginning in FY27, approximately $746,000 is allocated to the Tourist Development Tax Fund to support beach nourishment activities. This includes 2.4 FTE from Public Works Coastal Management Division, associated personnel and operating costs, and $200,000 for an inlet management plan/study. The positions remain organizationally within Public Works.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$0	$6,411,160	$6,411,160	$0	$6,552,670	$6,552,670
Operating Expenses	$0	$41,365,840	$41,365,840	$0	$41,789,120	$41,789,120
Capital Outlay	$0	$6,000	$6,000	$0	$6,000	$6,000
Grants and Aids	$0	$12,950,000	$12,950,000	$0	$19,846,630	$19,846,630
Transfers to Other Funds	$0	$7,378,220	$7,378,220	$0	$7,478,560	$7,478,560
Constitutional Officers Transfers	$0	$750,000	$750,000	$0	$750,000	$750,000
Reserves	$0	$212,243,240	$212,243,240	$0	$203,326,710	$203,326,710
Grand Total	**$0**	**$281,104,460**	**$281,104,460**	**$0**	**$279,749,690**	**$279,749,690**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	50.0	50.0	0.0	50.0	50.0

Budget Summary by Program and Fund

Capital Outlay

Provides funding for capital projects throughout Pinellas County.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Tourist Development Tax Fund	$671,811	$200,347	$12,902,030	$19,596,630
Grand Total	**$671,811**	**$200,347**	**$12,902,030**	**$19,596,630**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Sales and Marketing

Supports efforts to increase visitor volume, visitor spending, and the economic impact to the destination through specific and targeted sales and marketing initiatives.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Tourist Development Tax Fund	$40,070,843	$41,677,311	$41,389,930	$41,769,570
Grand Total	**$40,070,843**	**$41,677,311**	**$41,389,930**	**$41,769,570**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	43.2	43.2	43.2	42.0

Tourism Support

Supports efforts to increase visitor volume, spending, and length of stay within the County through support of local events, visitor centers, sports facilities, education, and research.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Tourist Development Tax Fund	$4,540,667	$4,657,163	$6,441,040	$6,828,220
Grand Total	**$4,540,667**	**$4,657,163**	**$6,441,040**	**$6,828,220**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	6.8	6.8	6.8	8.0

Transfers Program

Oversees the transfer of intra- and intergovernmental funds.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Tourist Development Tax Fund	$10,323,430	$94,355,410	$7,378,220	$7,478,560
Grand Total	**$10,323,430**	**$94,355,410**	**$7,378,220**	**$7,478,560**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
TDT Debt Service Fund	$0	$0	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Tourist Development Tax Fund	$0	$0	$212,243,240	$203,326,710
Grand Total	**$0**	**$0**	**$212,243,240**	**$203,326,710**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Tourist Development Tax Fund	$683,352	$698,183	$750,000	$750,000
Grand Total	**$683,352**	**$698,183**	**$750,000**	**$750,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Emergency Events

Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Tourist Development Tax Fund	$37,535	$53,908	$0	$0
Grand Total	**$37,535**	**$53,908**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Economic Development

Dr. Cynthia Johnson, Director
https://www.pced.org/
Phone Number: (727) 464-7445

Department Purpose

Pinellas County Economic Development (PCED) fosters a pro-business climate that focuses on business retention, expansion, and attraction of targeted industries, entrepreneurial development, and redevelopment. PCED is committed to retaining and attracting high wage jobs, supporting small businesses, and building a resilient, equitable economy and strong workforce.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Business Government Contract Awards	Percent				100.0%
Completed Contracts Meeting SBE Goals	Percent	100.0%	100.0%	95.0%	95.0%
Dollars Awarded for County:Facilitated Training Grants	US Dollars	$1,302,526	$56,693	$110,000	$300,000
Employment Sites Program Square Feet of Space Constructed/Renovated	Count	221,988	187,350	130,000	250,000
International assistance/export counseling provided to Pinellas companies	Count	96	138	60	75
Jobs Created and Retained Through Announced Projects	Count	1,763	1,622	525	600
Jobs Supported By Clients Receiving Services From Certified Consultants	Count	1,975	2,241	2,025	2,025
Registered SBE Vendors in the Automated Vendor Portal	Count	769	871	600	800
STAR Center Ad Valorem Taxes Generated	US Dollars	$704,008	$939,980	$765,000	$775,000
STAR Center Direct Employment	Count	1,656	1,548	1,825	1,600
STAR Center Direct Salary Earnings	US Dollars	$163,117,829	$149,052,825	$175,000,000	$175,000,000
STAR Center Occupancy Rate	Percent	65.3%	43.5%	90.0%	90.0%
Unemployment Rate Relative to Florida Average	Percentage Point	7.00%	-8.00%	-20.00%	-20.00%

FY26 Accomplishments

- The Skills Enhancement Training (SET) program is a new initiative designed to strengthen workforce capabilities in key industries, which prioritizes upskilling talent within strategically identified industries, enabling the workforce to meet market demands.
- The creation and launch of Pinellas County's first workforce investment grant stemmed from the CareerSource Pinellas Transfer of Funds Agreement. Annually, $300,000 is available for employers to upskill and reskill existing employees in critical skill gaps areas.
- The Employment Sites Program's (ESP) category for new or significant redevelopment of existing industrial and office buildings includes 28 approved projects with $344,264,729 in total project costs, and ESP contributions of $43,847,281 for the development or redevelopment of 1,691,565 square feet of space. Twelve projects have been completed providing 840,895 square feet of new/improved space. Nine of the twelve completed projects increased their taxable values in excess of $69.2 million.

Work Plan

- Continue Implementation of the Employment Sites Program
- Workforce Development Incentive Program (SET)
- Develop a Master Plan for STAR Center Redevelopment

Budget Analysis

Pinellas County Economic Development's (PCED) FY27 Budget is supported by two funds: the General Fund and the Young-Rainey Science Technology and Research (STAR) Center Fund. Overall, the department's expenditures, excluding Reserves, decreases $1.079M (9.0%) to $10.882M.

General Fund

The PCED FY27 General Fund budget decreases $317,000 (8.3%) to $3.518M.

Personnel Services increase $5,000 (0.2%) to $2.921M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing does not change, remaining at 22.0 FTE.

Operating Expenses decrease $322,000 (38.6%) to $513,000. This is primarily due to a $250,000 non-recurring decision package in FY26 for a Comprehensive Economic Development Strategy, as well as reductions of $107,000 taken by the department to assist in balancing the budget. These reductions are expected to limit PCED's ability to sustain comprehensive marketing, recruitment, and business support activities, reducing visibility in key markets, slowing response times, and narrowing service availability for local businesses and partners.

Grants and Aids remain unchanged at $84,000.

STAR Center Fund

The PCED FY27 STAR Center Fund budget, excluding Reserves, decreases $761,000 (9.4%) to $7.364M.

Personnel Services decreases $53,000 (3.8%) to $1.356M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing does not change, remaining at 13.0 FTE.

Operating Expenses decreases $458,000 (8.2%) to $5.126M. This is primarily driven by a decrease in projected electricity costs.

Capital Outlay decreases $250,000 (22.1%) to $882,000 based on the 6-year Capital Plan.

The STAR Center Fund maintains Reserves of $4.536M, a $424,000 (8.5%) decrease from FY26.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$2,916,450	$1,409,130	$4,325,580	$2,921,390	$1,355,980	$4,277,370
Operating Expenses	$834,960	$5,583,750	$6,418,710	$512,640	$5,125,660	$5,638,300
Capital Outlay	$0	$1,132,250	$1,132,250	$0	$882,000	$882,000
Grants and Aids	$83,830	$0	$83,830	$83,830	$0	$83,830
Reserves	$0	$4,959,280	$4,959,280	$0	$4,535,700	$4,535,700
Grand Total	**$3,835,240**	**$13,084,410**	**$16,919,650**	**$3,517,860**	**$11,899,340**	**$15,417,200**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	22.0	13.0	35.0	22.0	13.0	35.0

Budget Summary by Program and Fund

Economic Development Incentive Grants
Economic Development Incentive Grants to say: Provides legacy funding for qualifying organizations.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$65,194	$0	$0	$0
Grand Total	**$65,194**	**$0**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Business Retention, Expansion and Attraction

Supports the expansion and retention of the existing industry base, and the attraction of targeted and primary industries to Pinellas County, including workforce development and the Industrial Development Authority.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,361,380	$2,393,640	$2,855,040	$2,532,290
Grand Total	**$2,361,380**	**$2,393,640**	**$2,855,040**	**$2,532,290**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	15.0	15.0	15.0	15.0

Small Business Assistance

Small business assistance including the Small Business Development Center (SBDC), the Small Business Enterprise (SBE) program, classes, workshops, individual counseling, and technical assistance with financing and other needs.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$933,439	$939,793	$980,200	$985,570
Grand Total	**$933,439**	**$939,793**	**$980,200**	**$985,570**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	7.0	7.0	7.0	7.0

Economic Development Authority

To fund operations and maintenance of the Young-Rainey Science, Technology, and Research (STAR) Center to attract, develop, and retain high-technology employers

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
STAR Center Fund	$6,427,407	$6,712,989	$6,992,880	$6,481,640
Grand Total	**$6,427,407**	**$6,712,989**	**$6,992,880**	**$6,481,640**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	13.0	13.0	13.0	13.0

Industry Development

Design, construction, and renovation of the Young-Rainey Science, Technology and Research (STAR) Center. The STAR Center aims to attract, develop, and retain high-technology employers.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
STAR Center Fund	$2,038,966	$358,485	$1,132,250	$882,000
Grand Total	**$2,038,966**	**$358,485**	**$1,132,250**	**$882,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
STAR Center Fund	$0	$0	$4,959,280	$4,535,700
Grand Total	**$0**	**$0**	**$4,959,280**	**$4,535,700**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Emergency Management

Cathie Perkins, Director
https://pinellas.gov/department/emergency-management/
Phone Number: (727) 464-5550

Department Purpose

Pinellas County Emergency Management (PCEM) is responsible for the planning and coordination of resources and dissemination of information to promote the readiness, response, and recovery measures of community partners and the community for all hazards.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Attendees reporting increased knowledge after attending education events and outreach engagements	Percent		100.0%	100.0%	100.0%
Decrease Time for Residential Healthcare Plan Review	Business Days				
Increase disaster preparedness for hazardous material facilities	Percent				70.0%
Increased shelter operation capabilities	Number			2	3
Partner agencies reporting timely and effective Emergency Management engagement	Percent		93.0%	100.0%	100.0%
People Reached through Public Education Outreach and Engagements	Count	10,490	22,250	10,000	15,000
Public Education Outreach Engagements	Count	105	199	150	175
Public Shelter Capacity Met Based on Expected Public Need	Percent	87.0%	82.0%	100.0%	100.0%
Special Needs Shelter Capacity Met Based on the number of registrants needing special needs shelter	Percent	100.0%	100.0%	100.0%	100.0%

FY26 Accomplishments

- Updated and adopted the County Comprehensive Emergency Management Plan.

- Launched Accela software addition for submittal, tracking, and payments for CEMP plan reviews by health care facilities for FY26. The department estimates that processing intake time has decreased from 45 minutes to 15 minutes per plan. As they restructured how the information is submitted, they have been able to reduce the overall time needed for reviews to almost half the time. Previously, the average turnaround time for a complete review was about 60 days and is now closer to 30. Facilities can track the status of their plan review as well, and submittal process for corrections has been streamlined.
- Began mitigation work to install Exeter Screens on schools used as evacuation shelters. Anticipate completion by the mid-year FY27.

Work Plan

- Penny for Pinellas Shelter Retrofit - Sanderlin Elementary School
- Penny for Pinellas Shelter Retrofit - Carwise Middle School
- Penny for Pinellas Shelter Retrofit - Fairmount Park Elementary School
- Penny for Pinellas Shelter Retrofit - Johns Hopkins Middle School
- Penny for Pinellas Shelter Retrofit - Sexton Elementary School
- Penny for Pinellas Shelter Retrofit - Palm Harbor University
- Penny for Pinellas Shelter Retrofit - Johns Hopkins (Building Hardening)
- Penny for Pinellas Shelter Retrofit - McMullen Booth Elementary
- Penny for Pinellas Shelter Retrofit - Clearwater Fundamental Middle School
- Develop and Enhance Emergency Management Information Systems to support emergency operations efficiency
- Engage municipal partners in supporting shelter operations
- Develop a Countywide Mass Casualty Incident Plan and facilitate exercises

Budget Analysis

0001-General Fund

The Emergency Management (EM) Department FY27 Budget decreases by $106,000 (4.6%) from the FY26 Budget, to $2.163M.

Personnel services increase by $24,000 (1.2%). The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27.

Staffing does not change, remaining flat at 16.0 FTE in FY27.

Operating expenses decrease by $130,000 (46.1%). This decrease is due to several factors, including postponing all PC replacements in FY27 to FY28 (moving from a 3-year cycle to a 4-year cycle), as well as reductions of $68,000 taken by the department to assist in balancing the budget which include but are not limited to, reducing Contractual Services (elimination of EmNet System and reduction of badging system), and reducing Printing and Binding (elimination of PSTA bus sign advertisements).

Capital Outlay remains flat at $1,000.00

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$1,986,520	$0	$1,986,520	$2,010,610	$0	$2,010,610
Operating Expenses	$281,350	$0	$281,350	$151,640	$0	$151,640
Capital Outlay	$1,000	$0	$1,000	$1,000	$0	$1,000
Grand Total	**$2,268,870**	**$0**	**$2,268,870**	**$2,163,250**	**$0**	**$2,163,250**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	16.0	0.0	16.0	16.0	0.0	16.0

Budget Summary by Program and Fund

Comprehensive Emergency Management
Supports the preparation, mitigation, prevention, and recovery from disasters and emergences (e.g. storms, floods, pandemics, terrorist attacks, hazardous materials, etc.) within Pinellas County.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,083,660	$2,145,648	$2,268,870	$2,163,250
Grand Total	**$2,083,660**	**$2,145,648**	**$2,268,870**	**$2,163,250**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	16.0	16.0	16.0	16.0

Housing & Community Development

Gregg Mims, Director
https://pinellas.gov/department/housing-and-community-development/
Phone Number: (727) 464-8200

Department Purpose

The Housing and Community Development Department (HCD) works to make communities vibrant and livable through the implementation of long-term County policies and strategic initiatives in land use, community redevelopment, transportation, and affordable housing.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Affordable and Workforce Housing Units Produced Through County Housing Programs	Count	398	323	550	550
Low:Income Cost:Burdened Households	Count			45,000	45,000
Private Investment Leverage for Affordable Housing	Percent	11.8%	6.3%	25.0%	25.0%

FY26 Accomplishments

- Completed the Hurricane Home Repair Program
- Administered the Affordable Housing Development Program
- Established Community Redevelopment Area (CRA) sunsetting guidelines
- Completed the Post Disaster Redevelopment Plan (PDRP)
- Facilitated three historic landmark site designations

Work Plan

- Update Multimodal Impact Fee
- Downtown Palm Harbor Code Review
- Housing Compact Member Event
- Implement TEILS and Legislative Provisions affecting Affordable Housing
- Missing Middle Housing Opportunities

- Update Affordable Housing Development Code and Manual
- Web-based CRA Annual Reporting System

Budget Analysis

The FY27 Budget for Housing and Community Development includes four (4) funds: General Fund- Planning Division, Community Development Fund, State Housing Partnership Program (SHIP) Fund, and Community Housing Trust Fund. The FY27 Budget decreases $1.844M (3.6%) to $49.048M primarily due to the drawdown of two one-time funding sources: Community Development Block Grant Coronavirus (COVID-19) (CDBG-CV), anticipated to be fully expended by end of FY26 (decrease of $1.119M), and HOME-ARP (decrease of $2.706M). FTE decrease 2.1 to 21.9.

The FY27 Budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27.

General Fund

The FY27 Budget increases $43,000 (2.4%) to $1.865M. The increase is attributable to the removal of personnel attrition savings as the Planning Division is fully staffed ($132,000).

FTE decrease by 1.1 to 9.9 with the elimination of one (1.0) vacant FTE and the partial allocation (0.1) of the Administrative Support position to Lealman CRA to support daily operations (this is not a reduction overall, but a reallocation from the General Fund to Lealman CRA).

Personnel Services increases $101,000 (6.5%) to $1.662M primarily caused by the removal of personnel attrition lapse savings ($132,000) as the Planning Division currently has no vacancies. Additionally, contra expenses increase ($29,000) due to the allocation of Community Development staff time to non-grant funded affordable housing programs, including Penny for Pinellas, land use incentives, and Live Local requirements. The increases are partially offset by the elimination of one (1.0) FTE and the partial (0.1) FTE reallocation.

Operating Expenses decrease $58,000 (22.1%) to $203,000 primarily due to completion of the Countywide Historic Resources Database and restructuring of the Housing Compact Member Event, formerly Housing Summit. Additional reductions to office supplies, travel, other current charges and obligations, and communication services were made to align with actual spending. PC purchases were reduced due to a shift from a three-year to a four-year replacement cycle. These actions were taken by the Planning Division to assist in balancing the budget.

Community Development Grant Fund

The Community Development Grant Fund is fully funded by federal grants such as Community Development Block Grant (CDBG), Emergency Solutions Grant (ESG), Emergency Solutions Grant – Rapid Unsheltered Survivor Housing (ESG RUSH), HOME Investment Partnerships Program (HOME), HOME Investment Partnerships American Rescue Plan Program (HOME-ARP), and Neighborhood Stabilization Program Grant (NSP).

Revenue increases $440,000 (2.1%) to $21.023M primarily attributable to the second ESG-RUSH allocation and interest earnings.

The FY27 Budget for the Community Development Grant Fund decreases $407,000 (1.5%) to $25.976M, caused by drawdowns of two one-time funding sources: Community Development Block Grant Coronavirus (COVID-19) (CDBG-CV), anticipated to be fully expended by end of FY26 (decrease of $1.119M), and HOME-ARP (decrease of $2.706M). These

decreases are partially offset by increases in other grants, anticipated FY26/27 entitlements, and program income, including the second ESG-RUSH allocation of $1.609M.

FTE decrease by one (1.0) to 12 as a vacant Community Development Specialist 3 (CD3) position was eliminated to reduce grant administration costs and three Specialist 2 positions were reclassified to the CD3 level to carry out grant program work.

Personnel Services increases $56,000 (16.1%) to $406,000 primarily due to a change in intergovernmental contra charges ($93,000) captured within the General Fund Planning Division for activities associated with non-grant funding affordable housing programs, partially offset by the elimination of 1.0 FTE.

Operating Expenses decrease $168,000 (12.3%) to $1.198M primarily due to an increase in intergovernmental charges to support intergovernmental services partially offset by the decline in administrative expenditure tied to CDBG-CV ($25,000).

Grants and Aids decrease $320,000 (1.3%) to $24.583M primarily due to drawdowns of two one-time funding sources: CDBG-CV and HOME-ARP. These decreases are partially offset by increases in other grants and anticipated FY26/27 entitlements and program income, including the second ESG-RUSH allocation of $1.609M.

State Housing Partnership Program (SHIP) Fund

The SHIP Fund is fully funded by State grants, program income and interest on loans.

Revenue decreases $147,000 (2.9%) to $4.923M primarily due to the spend down of the SHIP allocation, partially offset by increased interest and program income.

The FY27 Budget for the SHIP fund decreases $1.878M (9.6%) to $17.783M primarily due to expenditures incurred against the Owner and Rental Housing Program funding allocation.

Operating Expenses increase $66,000 (14.7%) to $515,000. The increase is attributable to an increase in Community Development administrative expenditures associated with intergovernmental service associated with internal service departments.

Grants and Aids decrease $1.944M (10.1%) to $17.268M due to carry-forward funding attributable to expenditures incurred against the Owner and Rental Housing Program funding allocation.

Community Housing Trust Fund

The Community Housing Trust Fund is fully funded by program income, loan principal, and interest payments.

Revenue remains unchanged in FY27 at $309,000.

The FY27 Budget for Community Housing Trust Fund increases by $398,000 (13.2%) to $3.424M. The primary increase is carry-forward funding from the prior year.

Operating Expenses remain unchanged at $33,000.

Grants and Aids increase $398,000 (13.3%) to $3.391M due to carry-forward funding from the prior year.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$1,561,180	$349,840	$1,911,020	$1,662,180	$406,040	$2,068,220
Operating Expenses	$260,740	$1,847,420	$2,108,160	$203,080	$1,745,540	$1,948,620
Grants and Aids	$0	$47,108,640	$47,108,640	$0	$45,242,370	$45,242,370
Pro Rate Clearing	$0	-$236,680	-$236,680	$0	-$211,610	-$211,610
Grand Total	**$1,821,920**	**$49,069,220**	**$50,891,140**	**$1,865,260**	**$47,182,340**	**$49,047,600**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	11.0	13.0	24.0	9.9	12.0	21.9

Budget Summary by Program and Fund

Community Vitality and Improvement

Sustains the long-term social, economic, and environmental health of communities in Pinellas County by strengthening and supporting the preservation and development of quality housing.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Community Developmnt Grnt	$6,462,157	$3,590,677	$25,158,740	$25,975,860
Community Housing Trust	$3,193	$12,294	$3,025,230	$3,423,500
SHIP	$7,173,972	$6,860,190	$19,661,020	$17,782,980
Grand Total	**$13,639,321**	**$10,463,161**	**$47,844,990**	**$47,182,340**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	14.0	14.0	13.0	12.0

Comprehensive and Strategic Planning, and Future Land Use

County comprehensive planning and future land use functions; community planning and urban redevelopment initiatives; and support for the Pinellas County Historic Preservation Board.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,622,358	$1,611,327	$1,821,920	$1,865,260
Grand Total	**$2,622,358**	**$1,611,327**	**$1,821,920**	**$1,865,260**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	16.0	11.0	11.0	9.9

Emergency Events

Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Community Developmnt Grnt	$208,127	$785,453	$1,224,230	$0
Grand Total	**$208,127**	**$785,453**	**$1,224,230**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Human Services

Karen B. Yatchum, Director
https://pinellas.gov/department/human-services/
Phone Number: (727) 464-5045

Department Purpose

Human Services facilitates access to critical support programs and services across Pinellas County. Through both direct administration of programs and coordination with a broad array of contracted partners, the department seeks to support services, capacity, and community solutions to promote health and stability. Human Services strives to protect consumers, connect veterans to benefits and resources, expand justice system supports, reduce homelessness and housing instability, improve access to health and behavioral health resources, fight food instability, support local emergency response, and coordinate with local system partners for program development, service planning, and continuous improvement.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Clients Who Return to Homelessness within 24 Months (HS Funded)	Percent				20.0%
Clients Who Return to Homelessness within 24 Months (System)	Percent	22.6%	21.2%	20.0%	20.0%
Drug Court Successful Completion	Percent		56.7%	60.0%	60.0%
Drug Related Accidental Deaths in Pinellas County (Calendar Year Data)	Count	426	266	0	0
Economic Impact generated from Veteran Services Processed Claims	US Dollars				$10,000,000
Enhanced Supplemental Reimbursements to Local Hospital Systems	US Dollars		$151,000,000	$355,600,000	
Hospitals participating in the Pinellas MATTERs Program (calendar year data)	Count	1	2	3	4
Juvenile Drug Court Successful Completion	Percent				70.0%
Opioid Related Accidental Deaths in Pinellas County (Calendar Year Data)	Count	322	176	0	0
Suicide Deaths in Pinellas County (Calendar Year Data)	Count	202	174	0	0
Unique Clients Served by Veterans Services	Count	4,531	3,696	2,220	3,000
Veterans Services Claims Submitted	Count	1,052	861	480	1,000

FY26 Accomplishments

Behavioral Health

- **Drug-related deaths:** 266 — **lowest in nearly 10 years**, supported by naloxone expansion, stronger federal controls, law enforcement, and increased treatment access.
- **Suicides:** Dropped from **202** → **174,** among the lowest in a decade, aided by Care About Me, JWB Children's Mental Health Initiative, and the 988 line.

Technology & Systems Modernization

- **Contract Life Cycle Management:** Cloud system managing ~200 contracts with standardized templates, milestone tracking, vendor portal, and online invoicing.
- **Electronic Health Record:** County Health Program and Health Care for the Homeless unified into one EHR, improving patient access, chart syncing, training, and federal reporting.

Veterans Services

- **874 claims** submitted; **110-day** average approval (faster than VA's 131 days).
- Generated **$9M+** in economic impact.
- Major resident outcomes included retroactive awards of **$116K**, **$135K**, and **$31K**, plus significant compensation increases.

Disability Advocacy

- Served **269 residents**; secured benefits for **35**, all transitioned to Medicaid and Produced **$505K+** in SSI/SSDI and back-pay impact

Consumer Protection

- 1,278 complaints, 943 cases, 109+ investigations and Secured **$1.7M** in refunds and restitution.
- Key role in Olympus Pools prosecution: 35 convictions, 20-year sentence, $1M fine, full restitution.

Work Plan

- Production of Annual Performance Report to demonstrate impact of County Investments on residents
- Expansion of Pinellas Matters hospital-based Bridge Program through the City/County Opioid Settlement Funds
- Implement Health Program Evaluation Recommendations
- Continue Procurement Efforts to fund programs through the Regional Opioid Settlement Fund
- Engage Pinellas County Communications in a public awareness campaign to showcase impact of Pinellas County Government Investments with services to residents
- Develop AI Fraud Awareness campaign to prevent victimization

Budget Analysis

The Human Services Department is showing an increase of $195.475M, bringing the total FY27 budget to $478.780M compared to the FY26 Budget. The majority of this increase is driven by significant growth in Professional Services within both the Opioid Abatement Settlement Fund and the HDPP Local Provider Participation Fund, reflecting expanded program activity and service delivery associated with opioid abatement and provider participation initiatives.

Human Services is supported by four funds:

- General Fund
- Drug Abuse Trust Fund
- Opioid Abatement Settlement Fund
- HDPP Local Provider Participation Fund

Together, these funds capture the full scope of services, programs, and mandated responsibilities delivered by the department.

0001-General Fund

The Human Services Department is showing a decrease in the FY27 General Fund budget of $4.093M (6.2%), resulting in a total FY27 budget of $62.104M, compared to the FY26 Budget of $66.197M.

Personnel Services decrease by $43,720 (0.4%). The FY27 budget includes a 3.0% increase to base salaries, required contributions to the Florida Retirement System (FRS), and other employee benefits. The County's per-employee health insurance cost decreases by $590 (3.1%) to $18,500 in FY27. Staffing remains unchanged at 97 FTE.

Operating Expenses decrease by $2.699M (6.1%), primarily due to the elimination of the Pinellas Community Empowerment Team (PCET) funding, elimination of the Daystar Traveler's Aid Program, reduction of the Sexual Assault Program, reduction in the Social Action Funding program, reduction in the State Mandated Medicaid Match, pharmacy adjustments, and other departmental balancing reductions. These decreases are partially offset by an increase in the Juvenile Detention Match. Of the total Human Services budget, 31.0% of expenditures support state-mandated programs, and 8.1% are supported by grants.

Capital Outlay decreases by $440,000 (72.8%), reflecting that the CARE Grant van purchase is partially expended in FY26 with the remaining amount scheduled for FY27.

Grants and Aids decrease by $910,000 (8.7%) due to the removal of a prior-year non-recurring decision package and other program reductions noted above.

Drug Abuse Trust Fund

Grants and Aids funding remains consistent with prior years at $35,000, reflecting continued support at the established level.

Reserves decrease by $20,000 (95.2%) to $990 in FY27, due to the reduction of non-recurring reserve capacity carried forward from prior years.

Opioid Abatement Settlement Fund

The Opioid Abatement Settlement Fund is increasing by $8.000M (18.0%) bringing the total FY27 budget to $52.422M.

Personnel Services increase by $26,000 (6.8%). The FY27 budget reflects a 3.0% increase to base salaries, required contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per-person health insurance cost decreases by $590 (3.1%) to $18,500 in FY27. Staffing remains unchanged at 3 FTE.

Revenue increases by $8.000M (18.0%) to $52.422M in FY27. This increase results from changes in Fund Balance, Interest Earnings, and revenue received from the Regional and City/County Opioid Settlement allocations.

Operating Expenses increase by $7.975M (18.1%) to $52.018M, primarily due to higher costs in Professional Services associated with expanded opioid abatement initiatives.

HDPP Local Provider Participation Fund

The Hospital Direct Payment Program was initiated in Pinellas County in FY24 and the FY27 budget increases by $191.567M to $364.273M (110.9%).

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$11,050,040	$378,250	$11,428,290	$11,006,320	$403,910	$11,410,230
Operating Expenses	$44,132,850	$216,749,650	$260,882,500	$41,433,640	$416,291,710	$457,725,350
Capital Outlay	$604,000	$0	$604,000	$164,000	$0	$164,000
Reserves	$0	$20,820	$20,820	$0	$990	$990
Grants and Aids	$10,410,220	$35,000	$10,445,220	$9,500,240	$35,000	$9,535,240
Grand Total	**$66,197,110**	**$217,183,720**	**$283,380,830**	**$62,104,200**	**$416,731,610**	**$478,835,810**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	97.0	3.0	100.0	97.0	3.0	100.0

Budget Summary by Program and Fund

Administration

Activities performed by the department that are indirect in nature and support all other programs in the department such as director's office, financial, planning, grant and contract administration, business services, and other department-wide support services

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$4,184,420	$4,187,384	$5,047,040	$4,916,510
Grand Total	**$4,184,420**	**$4,187,384**	**$5,047,040**	**$4,916,510**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	33.0	34.0	35.0	35.0

Consumer Protection

Consumer Protection helps to reduce victimization and loss through mediation, criminal investigation, regulation of consumer issues, and community outreach and education.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,468,486	$1,486,422	$1,619,660	$1,631,640
Grand Total	**$1,468,486**	**$1,486,422**	**$1,619,660**	**$1,631,640**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	14.0	14.0	14.0	14.0

Drug Abuse Trust

Additional assessments levied by the court against drug offenders pursuant to Sections 893.13(4) and 893.165, Florida Statutes. These funds are used for assistance grants to local drug abuse programs throughout the County.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Drug Abuse Trust Fund	$34,044	$32,149	$35,000	$35,000
Grand Total	**$34,044**	**$32,149**	**$35,000**	**$35,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Health Care and Community Resiliency

The department strives to expand access to care and services across the community to help ensure care options and resiliency. The department administers the Pinellas County Health Program and the Healthcare for the Homeless program to directly provide low income and homeless health access for residents. Additionally, Human Services provides capacity

building support to a range of community health, dental, and behavioral health partners to expand access. Along with service delivery, the department provides healthcare marketplace navigation to help connect residents to healthcare plans for access. As part of recent strategies, the department has undertaken coordination of efforts to elevate behavioral health through improved data and coordinated access model development.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
American Rescue Plan Act	$31,118	$0	$0	$0
General Fund	$24,856,393	$23,312,624	$25,712,090	$22,909,330
Grand Total	**$24,887,511**	**$23,312,624**	**$25,712,090**	**$22,909,330**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	35.0	32.0	29.0	29.0

Homeless Prevention and Self-Sufficiency

Human Services works with the homeless system of care to implement capacity and solutions that aid in homelessness prevention, diversion, and housing efforts Programs target critical needs in the community to work with people experiencing homelessness or at risk of homelessness.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$6,348,909	$6,555,346	$7,950,210	$7,950,470
Grand Total	**$6,348,909**	**$6,555,346**	**$7,950,210**	**$7,950,470**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	7.0	8.0	8.0	8.0

Justice Coordination

Justice Coordination provides support for local justice operations including planning, development, evaluation and monitoring of present and future justice programs within Pinellas County to ensure that the citizens of Pinellas receive the highest quality justice and public safety services for the resources provided. Efforts include staffing the Public Safety Coordinating Council and Substance Abuse Advisory Board and providing ongoing review of county funded programs. Additionally, includes State mandated funding supporting article V cost for the guardian ad litem program. This funds critical communications, technology, and other supports in line with article V as a court affiliated function serving Pinellas Youth.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$3,289,247	$2,758,214	$3,141,690	$3,088,920
Grand Total	**$3,289,247**	**$2,758,214**	**$3,141,690**	**$3,088,920**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	3.0	3.0	3.0	3.0

Juvenile Detention Costs

Administration of the State mandated County share of funding for juvenile detention costs as provided by Florida Statutes 985.6865.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$3,402,835	$3,258,295	$2,762,700	$3,162,550
Grand Total	**$3,402,835**	**$3,258,295**	**$2,762,700**	**$3,162,550**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

LPPF Special Assessment

Special Assessment for the hospital directed payment program and low income pool

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
HDPP Local Provider Participation Fund	$0	$149,622,676	$172,706,390	$364,273,450
Grand Total	**$0**	**$149,622,676**	**$172,706,390**	**$364,273,450**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Matches, Pass-Through and Other Agencies Funded

Human Services works with community partners to support expanded service capacity and close gaps on critical services. The department makes investments in community impact projects through social action funding and various funding efforts.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,423,266	$2,781,320	$2,981,070	$1,687,780
Grand Total	**$2,423,266**	**$2,781,320**	**$2,981,070**	**$1,687,780**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Opioid Abatement Settlement Funds
Utilize the opioid abatement settlement funding to increase access to opioid and substance use education, treatment and other related programs and services. Pinellas County will strive to fund services and programs that are available to and equally benefit all residents of Pinellas County.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Opioid Abatement Settlement Fund	$741,030	$826,174	$44,421,510	$52,422,170
Grand Total	**$741,030**	**$826,174**	**$44,421,510**	**$52,422,170**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	2.0	3.0	3.0	3.0

State Mandates - Medicaid Match
Matching funds for State Managed Healthcare.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$11,153,656	$12,808,463	$13,721,070	$13,484,570
Grand Total	**$11,153,656**	**$12,808,463**	**$13,721,070**	**$13,484,570**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

State Mandates- Other
State mandated funding for Healthcare Responsibility Act services, Behavioral Health Match mandate, Child Protection Investigation Exams mandate, and the Disposition of Indigent and Unclaimed Bodies program.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,379,169	$2,299,129	$2,479,990	$2,483,300
Grand Total	**$2,379,169**	**$2,299,129**	**$2,479,990**	**$2,483,300**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Veterans Service
Pinellas County Veterans Services assists veterans and their families, accessing benefits provided by the State of Florida, the United States Department of Veterans Affairs and other government services.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$681,292	$685,254	$781,590	$789,130
Grand Total	**$681,292**	**$685,254**	**$781,590**	**$789,130**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	8.0	8.0	8.0	8.0

Emergency Events

Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$414,634	$831	$0	$0
Grand Total	**$414,634**	**$831**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Drug Abuse Trust Fund	$0	$0	$20,820	$990
Grand Total	**$0**	**$0**	**$20,820**	**$990**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Parks & Conservation Resources

Paul Cozzie, Director
https://pinellas.gov/parks-conservation-resources
Phone Number: (727) 582-2502

Department Purpose

The Parks and Conservation Resources (PCR) department maintains and protects the County's parks, environmental lands, beaches, and recreational and cultural resources through access, education, and stewardship that enhances the quality of life for the community, visitors, and future generations.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Average Cost of Service per Park Acre	US Dollars	$976.79	$1,003.46	$867.63	$976.00
Average Cost of Service per Visitor	US Dollars	$0.90	$1.92	$1.10	$1.56
Dollar Value of Volunteer Hours	US Dollars	$1,965,322	$2,049,966	$1,676,750	$1,615,122
Hours of Volunteer Service	Hours	58,683.90	58,924.00	52,728.00	50,790.00
Non:User Generated Revenue	US Dollars	$2,425,158	$2,075,627	$2,195,260	$2,075,626
Operating Costs Offset by Revenue Generation	Percent	40.4%	25.2%	43.0%	30.0%
Park and Preserve Acres per 1,000 Residents	Acres	24.4	24.5	14	14
Park and Preserve Visitors	Count	25,649,518	12,420,943	22,000,000	17,148,259
Regional Park Mowing Cycles Completed	Count	20	20	19	19
Total Attendance for Natural and Cultural History Programs	Count	99,416	87,655	74,687	87,252
Total Natural and Cultural History Programs Offered	Count	2,457	1,703	2,007	2,055
User Fee Generated Revenue	Count	7,090,249	4,786,688	7,496,640	5,736,508

FY26 Accomplishments

- Opened Raymond H. Neri and Dansville Community Parks.
- Developed and implemented the PCR 2030 Strategic Plan to ensure alignment with the County’s Strategic Priorities.
- Completed the Weedon Island Salt Marsh restoration project that returned tidal flow to areas with impaired circulation.

- Heritage Village celebrated its 50th Anniversary with the Plant–Sumner House (1896) and the House of Seven Gables (1907) receiving official local historic landmark designation.
- Launched three new technology solutions to increase operational efficiency: Park Loyalty for parking enforcement, Roadsys for monitoring visitation, and Kaizen for online registrations.

Work Plan

- Continue Acquisition of Parks/Environmental Lands
- Complete Economic Impact Calculator for all Regional Parks
- Perform Assessment of Municipal Utilities Services

Budget Analysis

General Fund

- **Revenue**: General Fund revenue increases by $2.659M (27.4%) to $12.351M. This growth is primarily driven by increases to eight (8) user fees for beach and boat ramp parking, aligning these fees more closely with regional market rates. These increases also support long-term fiscal sustainability and assist with balancing the budget by reducing the department's reliance on property tax revenue from 60.5% in FY26 to 48.9% in FY27.
- **Expenditures:** The FY27 Budget decreases by $385,000 (1.6%) to $24.166M primarily due to a recurring $373,810 reduction associated with a decision package for elimination of the lifeguard program.
    - Personnel Services decrease by $127,000 (0.8%) to $16.394M primarily due to the decision package for elimination of the lifeguard program. This includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases by $590 (3.1%) to $18,500 in FY27. The elimination of the lifeguard program reduces the FTE count by 12.3 to 191.9.
    - Operating Expenses decrease by $146,000 (1.9%) to $7.722M. This is primarily due to removal of non-recurring expenditures approved in decision packages in FY26.
    - Capital Outlay decreases by $112,000 (69.1%) to $50,000, due to a non-recurring planned vehicle purchase in FY26.

Tree Bank Fund

- **Revenue:** Tree Bank Fund revenue from civil penalties decreases $76,000 (40.0%) to $114,000 due to ordinance revisions that took effect in April 2026.
- **Expenditures**: The FY27 Tree Bank fund, excluding reserves, increases $12,000 (4.2%) to $307,000. Including reserves, the FY27 Tree Bank fund increases $445,000 (11.6%) to $4.304M.
    - Personnel Services increase by $3,000 (1.7%) to $177,000.
    - Operating Expenses increase by $9,000 (7.9%) to $129,000 due to full cost allocation charges for countywide administrative support.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$16,521,610	$174,410	$16,696,020	$16,394,270	$177,290	$16,571,560
Operating Expenses	$7,867,350	$120,000	$7,987,350	$7,721,760	$129,420	$7,851,180
Capital Outlay	$162,000	$0	$162,000	$50,000	$0	$50,000
Reserves	$0	$3,563,780	$3,563,780	$0	$3,996,960	$3,996,960
Grand Total	**$24,550,960**	**$3,858,190**	**$28,409,150**	**$24,166,030**	**$4,303,670**	**$28,469,700**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	204.2	0.0	204.2	192.0	0.0	192.0

Budget Summary by Program and Fund

Administration

Activities performed by the department that are indirect in nature and support all other programs in the department such as director's office, financial, planning, grant and contract administration, business services, and other department-wide support services.

Parks and Conservation Resources reorganized its Programs in FY25 to align data reporting with national accreditation standards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,331,716	$20,184	$0	$0
Grand Total	**$2,331,716**	**$20,184**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Beach and Water Safety
Certified lifeguards to provide a safer and more secure experience for visitors to Pinellas County beaches.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$334,633	$23,678	$0	$0
Grand Total	**$334,633**	**$23,678**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0
Grand Total	**0.0**	**0.0**	**0.0**	**0.0**

Education and Outreach
Education and Outreach in the areas of natural resources, youth development, urban sustainability, and cultural history through access to programs, partnerships, museums, and educational centers.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,813,231	$2,022,712	$1,389,860	$1,886,930
Grand Total	**$1,813,231**	**$2,022,712**	**$1,389,860**	**$1,886,930**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	14.8	14.8	8.8	14.1

Land Management
Protection of parks, environmental land, and natural resources and the maintenance of county owned landscapes.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$3,483,034	$486,706	$0	$0
Tree Bank Fund	$157,124	$194,503	$0	$0
Grand Total	**$3,640,159**	**$681,209**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Parks Business Services

Manage administrative, financial, human resources, and volunteer functions to support all internal and external Parks programs. Manage a centralized call center operation, manage facility rental, and manage shelter and campground reservations.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,368	$2,429,527	$3,133,240	$2,552,050
Grand Total	**$1,368**	**$2,429,527**	**$3,133,240**	**$2,552,050**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	16.0	16.0	22.0	17.0

Park Operations and Maintenance

The parks and preserves operation and maintenance program is dedicated to ensuring safe access to public spaces through sustainable practices that offer an exceptional park experience while protecting the county's natural resources.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$5,365	$18,616,016	$19,955,520	$19,641,660
Tree Bank Fund	$0	$0	$294,410	$306,710
Grand Total	**$5,365**	**$18,616,016**	**$20,249,930**	**$19,948,370**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	170.4	169.4	172.4	159.9

Park Planning and Development

Acquisition and development of park and environmental lands and facilities, including capital projects under $1M, and oversight of park contracts.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$0	$40,822	$72,340	$85,390
Grand Total	**$0**	**$40,822**	**$72,340**	**$85,390**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	1.0	1.0	1.0

Trades
Maintenance, repair, and construction of park facilities and infrastructure.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,821,278	$288,888	$0	$0
Grand Total	**$2,821,278**	**$288,888**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Visitor Services
Provision of safe maintained parks, preserves, and management areas for visitors.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$12,912,380	$2,708	$0	$0
Grand Total	**$12,912,380**	**$2,708**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Volunteer Services
Management of the Volunteer Program for the Unified Personnel System

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$205,002	$0	$0	$0
Grand Total	**$205,002**	**$0**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Tree Bank Fund	$0	$0	$3,563,780	$3,996,960
Grand Total	**$0**	**$0**	**$3,563,780**	**$3,996,960**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Public Works

Kelli Hammer Levy, Director
https://pinellas.gov/department/public-works/
Phone Number: (727) 464-8900

Department Purpose

Public Works manages environmental, stormwater, and transportation systems to provide a safe, sustainable, and vibrant community for the people of Pinellas County.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Bridges and Culverts Meeting a Good Classification Based on FHWA Criteria.	Percent	81.0%	72.0%	73.7%	75.0%
Capital Improvement Projects on Budget Delivery.	Percent				
Capital Improvement Projects on Time Delivery	Percent				
Collector/Arterial Road Lane Miles Achieving a PCI of 60 or Greater	Percent	74.0%	92.2%	90.0%	95.0%
Improved Corridors That Reduced Travel Time by at Least 10% During Peak Periods	Percent	85.7%	87.5%	90.0%	95.0%
Local Road Lane Miles Road Achieving a PCI of 50 or Greater	Percent	63.4%	89.9%	90.0%	95.0%
Remaining Unincorporated Corrugated Metal Pipe Requiring Rehabilitation	Percent	15.8%	14.4%	10.0%	6.0%
Sidewalk Repairs Over 365 Days Old	Count	0	9	1	0
USACE:Compliant Easements Needed for the Sand Key Beach Nourishment Project	Count	240	240	134	130
USACE:Compliant Easements Needed for the Treasure Island/Long Key beach Nourishment Project	Count	14	14	11	3

FY26 Accomplishments

- Pinellas County successfully executed a beach nourishment project across Sand Key, Treasure Island, and Upham Beach, restoring the shoreline with roughly 2 million cubic yards of sand in just 3.5 months.
- Pinellas County was recognized as a Tree City USA for the eighth time, a Tree City of the World for the sixth time, and received its sixth Tree City USA Growth Award. The Urban Forestry Section continued to enhance the County's

urban tree canopy by planting 250 street trees and providing 1,000 trees to Pinellas County residents through community tree programs and giveaway events.

- The Department will complete several capital infrastructure projects during the fiscal year, notable examples are:
  - 209.06 programmed lane miles for the resurfacing program, Raymond Neri and Dansville Community Parks, 119th St Sidewalk to Whitesell, Whitney Road and Wolford Improvements, and Highpoint Russel Ave Sidewalk Connection (Safe Routes to School - SRTS).
- Stormwater Contracted Services for maintenance of open conveyance (OCCM) as well as Pipe Lining projects for the year will exceed $5.000M in initiated projects.
- Public Works has received over $50.300M in grant funding awards. Notable projects include: Florida Department of Environmental Protection (FDEP) Resilient Florida Joe's Creek, FDEP Resilient Florida Cross Bayou, Ridgemoor Blvd Bridge Replacement, and Department of Transportation I-PED, PASS, and ATTAIN.
- Transportation upgrades include retiming signals across 12 corridors—129 signals in total—and installing 130 enhanced video-analytics systems.

Work Plan

- Complete the Installation of New Intersection Video Analytics Devices, up to 400 units by December 2028.
- Complete Signal Re-timing for the 25 Identified Corridors by December 2028.
- Develop Monitoring Tools and Dashboard that Identify Traffic Congestion and Safety Hotspots.
- Complete the Lining or Replacement of All Unincorporated Stormwater Corrugated Metal Pipes by 2029.
- Continue to Lobby U.S. Army Corps of Engineers (USACE) for Modifications to Property Easement Language to Build Trust and Increase Participation in Beach Nourishment Efforts.
- Facilitate Easement Acquisition by 2028 to Secure the Next Cycle of Beach Nourishment.
- Publish a Dashboard for Capital Improvement Project Delivery Performance Measures.

Budget Analysis

Public Works is supported by six funds. The FY27 budget, excluding reserves, decreases $6.589M (5.0%) to $126.403M.

General Fund

The Public Works FY27 General Fund budget decreases $3.039M (13.7%) to $19.086M.

Personnel Services decrease $1.158M (8.5%) to $12.517M. This is primarily due to assumptions related to personnel lapse, compensation adjustments resulting from employee transitions and vacancy backfills, revisions to contra accounts that allocate personnel costs to projects, moving funding for Coastal Management to the Tourist Development Tax Fund, allocations right-sizing adjustments, and additional personnel lapse savings of $224,000 to assist in balancing the budget. Even with this decrease, the FY27 budget for all funds includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing decreases by 6.4 FTE to 175.8.

Operating Expenditures decrease $1.805M (22.2%) to $6.311M. The primary reduction is the completion of the Vulnerability Assessment Phase II project as well as reductions of $100,000 from Mosquito Control to assist in balancing the budget.

Capital Outlay decreases $77,000 (23.0%) to $258,000. This is mostly due to decreases in Field and Lab Equipment for the Air Quality program.

County Transportation Trust Fund

The Public Works FY27 County Transportation Trust Fund budget, excluding Reserves, decreases $6.619M (8.0%) to $75.793M.

Personnel Services increase $166,000 (0.7%) to $22.746M. This is primarily due to allocations right-sizing adjustments. Staffing increases by 1.5 FTE to 232.6.

Operating Expenses decrease $1.740M (5.2%) to $31.967M. This reduction is largely driven by the completion of the Pinellas Trail Pavement Markings and Signage Upgrades project, as well as the elimination of road resurfacing activities previously funded through the 3rd dedicated millage. As part of the millage restructuring, all road resurfacing work supported by this millage has been removed, leaving $1.532M dedicated solely to box culvert replacements and related infrastructure needs, a reduction of 23.0%.

Capital Outlay decreases $23.883M (98.5%) to $369,000. This is mainly driven by redirecting a portion of the 2nd dedicated millage to the Transportation Millage Capital Resurfacing Program directly to the Capital Projects Fund, along with a $5.500M reduction for the ATMS Technology Implementation Project that is expected to conclude in FY26.

The County Transportation Trust Fund Reserves increase $3.158M (10.9%) to $32.060M.

Surface Water Utility Fund

The FY27 Surface Water Utility Fund budget, excluding Reserves, increases $2.193M (8.1%) to $29.334M.

Personnel Services increase $76,000 (0.9%) to $9.015M. This is primarily due to allocations right-sizing adjustments. Staffing increases by 2.5 FTE to 101.4.

Operating Expenses increase $1.102M (7.4%) to $15.955M. This is largely due to the completion of grant-funded activities, including the Vulnerability Assessment Phase II project.

Capital Outlay increases $923,000 (32.3%) to $3.779M. This stems from increases in the planned capital expenses for Corrugated Metal Pipe Lining.

The Surface Water Utility Fund Reserves increase $5.216M (66.2%) to $13.092M.

Air Quality Tag Fee Fund

The Public Works FY27 Air Quality Tag Fee Fund budget, excluding Reserves, increases $134,000 (10.5%) to $1.418M.

Personnel Services decrease $63,000 (6.2%) to $948,000 due to the addition of personnel lapse savings. Staffing does not change, remaining at 8.0 FTE.

Operating Expenses increase $198,000 (76.6%) to $455,000. This is primarily due increases in intergovernmental cost allocations.

Capital Outlay remains unchanged at $15,000.

The Air Quality Tag Fee Fund Reserves increase $211,000 (120.6%) to $386,000.

Tourist Development Tax Fund

The Public Works FY27 portion of the Tourist Development Tax Fund budget increases $746,000.

Beginning in FY27, Public Works Coastal Management Division, total of 2.4 FTE, will be allocated to this fund, but the positions will remain in the Public Works department. This budget amount represents total personnel and operating cost of Coastal Management, whose sole function is beach nourishment projects.

Tree Bank Fund

The Public Works FY27 portion of the Tree Bank Fund budget decreases $4,000 (13.7%) to $25,000, keeping in line with FY27 revenue expectations.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$13,674,750	$32,530,500	$46,205,250	$12,517,150	$33,061,460	$45,578,610
Operating Expenses	$8,115,330	$48,846,290	$56,961,620	$6,310,670	$48,796,290	$55,106,960
Capital Outlay	$335,530	$27,122,470	$27,458,000	$258,360	$4,162,400	$4,420,760
Debt Service Exp	$0	$273,500	$273,500	$0	$313,290	$313,290
Grants and Aids	$0	$63,910	$63,910	$0	$68,000	$68,000
Transfers to Other Funds	$0	$1,700,000	$1,700,000	$0	$20,540,110	$20,540,110
Reserves	$0	$36,953,950	$36,953,950	$0	$45,539,210	$45,539,210
Constitutional Officers Transfers	$0	$330,000	$330,000	$0	$375,060	$375,060
Grand Total	**$22,125,610**	**$147,820,620**	**$169,946,230**	**$19,086,180**	**$152,855,820**	**$171,942,000**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	182.2	338.0	520.2	175.8	344.4	520.2

Budget Summary by Program and Fund

Air Quality

The Air Quality Program is dedicated to preserving, protecting and enhancing our local air quality for the health and welfare of Pinellas County's citizens and visitors. Program operations include maintaining a countywide air monitoring network and laboratory, ensuring proper management of asbestos-containing materials in renovation and demolition projects, and maintaining a business compliance program to ensure proper management and control of air pollution.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Air Quality Tag Fee Fund	$1,448,853	$1,036,084	$1,284,020	$1,418,450
General Fund	$1,020,054	$1,174,846	$1,554,780	$1,321,400
Grand Total	**$2,468,907**	**$2,210,930**	**$2,838,800**	**$2,739,850**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	19.0	19.0	18.0	17.0

Capital Improvement Program Support

The Capital Improvement Program manages the delivery of capital and infrastructure projects by providing the following services: planning, design, construction administration, and survey and mapping.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Co. Transportation Trust	$0	$0	$124,970	$0
General Fund	$4,069,269	$4,118,973	$4,163,100	$3,469,240
Grand Total	**$4,069,269**	**$4,118,973**	**$4,288,070**	**$3,469,240**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	80.2	82.4	83.4	77.0

Capital Outlay
Provides funding for capital projects throughout Pinellas County.

- This is for personnel support of county-wide beach nourishment projects funded by the Tourist Development Tax Fund.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Tourist Development Tax Fund	$0	$0	$0	$746,150
Grand Total	**$0**	**$0**	**$0**	**$746,150**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	2.4

Mosquito Control, Vegetation Mgmnt, Landscape Services and Urban Forestry
The Mosquito Control, Vegetation Mgmt., Landscape Services and Urban Forestry Program provides mosquito control, vegetation management, and urban forestry services in the County's right-of-ways, easements, and other lands.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Co. Transportation Trust	$8,147,702	$8,145,344	$8,896,640	$8,345,570
General Fund	$9,957,421	$6,726,424	$7,020,550	$6,354,030
Tree Bank Fund	$0	$0	$28,500	$24,600
Grand Total	**$18,105,123**	**$14,871,768**	**$15,945,690**	**$14,724,200**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	98.8	94.1	95.8	92.7

Streets and Bridges
The Streets and Bridges Program includes inspection, engineering, management, repair, and maintenance of County owned roads, bridges, and culverts. Repair and replacement of deteriorated underdrain, sidewalks, curbs, gutters, guardrails, handrails, and asphalt.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Co. Transportation Trust	$19,049,814	$25,776,182	$26,680,320	$25,223,620
General Fund	$0	$80	$80	$40
Grand Total	**$19,049,814**	**$25,776,262**	**$26,680,400**	**$25,223,660**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	71.8	72.3	73.3	74.8

Reserves
Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Air Quality Tag Fee Fund	$0	$0	$175,170	$386,460
Co. Transportation Trust	$0	$0	$28,902,350	$32,060,330
Surface Water Utility Fund	$0	$0	$7,876,430	$13,092,420
Grand Total	**$0**	**$0**	**$36,953,950**	**$45,539,210**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Transportation Management
The Transportation Management Program provides design, construction, inspection, operation, and maintenance of all traffic control devices including the Intelligent Transportation System (ITS) infrastructure, sign and pavement markings, traffic signals, flashers, and street lighting for which Pinellas County has legal authority and responsibility, per Florida Statute 316 State Uniform Traffic Control.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
American Rescue Plan Act	$295,524	$113,401	$0	$0
Co. Transportation Trust	$15,644,730	$19,782,999	$25,049,810	$19,830,030
General Fund	$0	$0	$169,860	$2,070
Grand Total	**$15,940,254**	**$19,896,399**	**$25,219,670**	**$19,832,100**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	88.9	88.6	88.8	91.0

Environmental Management Services
The Environmental Services Program is focused on monitoring and protecting Pinellas County's environmental resources. Program components include implementing coastal nourishment and restoration projects for the County's Gulf beaches; mangrove trimming permitting and compliance; permitting of docks, dredge and fill activities; removal of derelict vessels; and managing the Aids to Navigation program in local waters.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Co. Transportation Trust	$1,617,414	$1,534,914	$1,949,790	$1,817,140
General Fund	$6,287,826	$7,429,562	$8,644,320	$6,973,390
Surface Water Utility Fund	$0	$0	$94,990	$134,060
Grand Total	**$7,905,240**	**$8,964,476**	**$10,689,100**	**$8,924,590**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	55.3	59.0	61.6	64.7

Surface Water Management

The Surface Water Program provides services within unincorporated Pinellas County boundaries to reduce flooding, improve water quality, operate and maintain existing stormwater facilities (such as public ponds, ditches and culverts) and monitor and restore the health of our aquatic resources.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Co. Transportation Trust	$0	$0	$55,660	$36,860
General Fund	$0	$0	$572,920	$966,010
Surface Water Utility Fund	$19,433,885	$19,946,143	$26,716,370	$28,824,960
Grand Total	**$19,433,885**	**$19,946,143**	**$27,344,950**	**$29,827,830**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	100.2	100.8	99.3	100.6

Transfers Program

Oversees the transfer of intra- and intergovernmental funds.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Co. Transportation Trust	$1,700,000	$1,700,000	$1,700,000	$20,540,110
Grand Total	**$1,700,000**	**$1,700,000**	**$1,700,000**	**$20,540,110**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Surface Water Utility Fund	$298,231	$309,416	$330,000	$375,060
Grand Total	**$298,231**	**$309,416**	**$330,000**	**$375,060**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Safety and Emergency Services

David Hare, Bureau Director
https://pinellas.gov/department/safety-and-emergency-services/
Phone Number: (727) 464-3891

Department Purpose

Safety and Emergency Services (SES) ensures the effective delivery of public safety services to residents and visitors within Pinellas County. The department collaborates with partner agencies through administration of the following six (6) programs: Sunstar Ambulance, Fire First Responders, Regional 9-1-1, Radio Communications, Fire Regional Services (Hazardous Material & Technical Rescue Responses), and 12 Dependent Fire Districts with taxing authorities.

Note: Fire Districts budgets are not included in this document

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
911 Calls Answered Within 10 Seconds	Percent	94.6%	94.9%	90.0%	90.0%
Advanced Life Support (ALS) First Responses within 7.5 Minutes	Percent	94.9%	94.6%	90.0%	90.0%
Cardiac Patients with a Pulse Upon Delivery to a Hospital	Percent	40.6%	40.6%	30.0%	30.0%
Emergency Ambulance Responses within 12 Minutes 30 Seconds	Percent			90.0%	90.0%
Emergency Communications Center Call Volume	Count	1,103,169	1,118,609	1,000,000	1,000,000
Net Percent of Ambulance Service Charges Collected	Percent	93.2%	89.3%	75.0%	75.0%
Overall Customer Satisfaction : Ambulance	Percent		80.8%	90.0%	90.0%
Up:time for County:owned Radio Systems	Percent		100.0%	99.0%	99.0%

FY26 Accomplishments

- Implemented Modernized Ambulance Billing System to leverage technology by automating manual processes. The system integrates processes within the platform, e.g., direct link to clearinghouse to find, verify, and submit insurance, demographic information, speed up the revenue cycle, increase collections, and decrease the cost to collect.
- Implementation of Redundant 911 Wide Area Network

- Completion of 911 Equipment and Facility update in the 911 Center (consoles, flooring & lighting)
- Completed $1.500 Million Renovations to Fire Training Facility
- Deployed Closest Unit/AVL Dispatch across all fire departments for medical and fire incidents.
- Maintained 99.999% uptime for core dispatch functions, ensuring uninterrupted operations

Work Plan

- Evaluate Results of Deductible Management Pilot Program and RFP for Long-Term Implementation
- Ambulance Services Billing Software
- Non-Emergency Prior Authorization Implementation

Budget Analysis

General Fund

- **Revenue**

  The Safety and Emergency Services Department General Fund budget is supported by revenue from the Tower Space License rent and increases $3,000 (2.0%) to $140,000. Reimbursement from Hexagon for a replacement Computer Aided-Dispatch (CAD) system is budgeted at $238,000 (100.0%) for FY27.

- **Expenditures**

  The FY27 Budget for the Safety and Emergency Services Department's General Fund decreases $678,000 (10.9%) to $5.551M.

  Personal Services decreases $767,000 (27.2%) to $2.049M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing allocated to the General Fund for FY27 is 15.3 FTE.

  Operating expenses increases $32,000 (1.0%) to $3.166M. Decreases include $207,000 (39.5%) to $317,000 in Professional Services due to reductions in PRIME costs, $30,000 (10.1%) to $267,000 in Communication Services - Repair & Maintenance due to the credit against the maintenance costs for the proportionate share charges to the City of Clearwater for use of the system, $34,000 (25.2%) to $102,000 in Utilities Services based on revised amounts from OFAM, $33,000 (10.8%) to $272,000 in cost allocations, and $13,000 (100.0%) to $0 in PC Replacements due to the scheduled BTS computer replacement plan. Increases include $70,000 (6.2%) to $1.194M in Other Contractual Services due to Hazmat and Technical Rescue training costs and $20,000 (12.2%) to $187,000 in Operating Supplies Expense due to various Hazmat and Technical Rescue supplies.

  Capital increases $58,000 (20.8%) to $335,000 due to increases in one time capital items in FY27.

Emergency Medical Services Fund

- **Revenue**

  The Emergency Medical Services Fund is supported by the collection of ad valorem taxes and ambulance service fees. Revenue from the ad valorem taxes increases $3.980M (3.9%) to $106.930M at the current millage rate of 0.8050. Revenues from the various ambulance service fees decrease $321,000 (0.4%) to $82.776M.

- **Expenditures**

The FY27 Budget for the Emergency Medical Services Fund, excluding reserves, increases $5.909M (2.7%) to $226.917M. Including reserves, the FY27 Budget increases $27.189M (8.5%) to $345.505M.

Personal Services decreases $39,000 (0.5%) to $7.334M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing allocated to the Emergency Medical Services Fund is 60.3 FTE.

Operating expenses decreases $4.477M (3.9%) to $111.324M. Professional Services decreases $266,000 (17.3%) to $1.274M due to reduction in PRIME costs. Ambulance Contract decreases $8.321M (9.1%) to $83.565M due to a decrease in ambulance transportation growth. Contractual Services decreases $444,000 (3.0%) to $14.544M due to Ambulance contractor's medical equipment and supplies – contract. Postage decreases $65,000 (61.9%) to $40,000 due to a reduction in the printing contract for self-pay invoices as it is included in the new Zoll Billing System. Rental and Leases decreases $55,000 (43.3%) to $71,000 due to reduction on costs of leased warehouse space. Repair and Maintenance decreases $40,000 (5.9%) to $638,000 due to reduction in cost of the CAD/Billing Licenses annual maintenance. Cost allocations decreases $136,000 (3.8%) to $3.396M. Refunds from Prior Year Revenues decreases $200,000 (28.6%) to $500,000 due to reduction in the current backlog and extensive audits. Equipment Purchases decreases $503,000 (100.0%) to $0 due to one-time purchase of tablets and accessories and Automated External Defibrillators (AEDs) and putting everything in BTS's Enterprise Device Management (EDM) program. Books, Publications, Subscription, and Members increases $1.884M (1,852.7%) to $1.986M due to replacement costs for the Computer Aided Design (CAD)system and Imagetrend contract for the records management system.

Capital - Machinery and Equipment decreases $1.565M (55.6%) to $1.253M due to the one-time purchase for Traffic Preemption – Phase II in FY26.

Aids To Gov Agencies increases $11.910M (12.9%) to $104.062M due to increases in First Responders Agency funding agreements.

- **Reserves**

  The Emergency Medical Services Fund maintains total reserves of $118.587M (34.3%) of total requirements including reserves; it is 52.3% of expenditures excluding reserves.

Intergovernmental Radio Communications Program Fund

- **Revenue**

  The Intergovernmental Radio Communications Program Fund is supported by the collection of moving violation surcharges revenue source and a General Fund transfer. Revenue from the collection of moving violation surcharges increases $62,000 (13.9%) to $507,000. The General Fund transfer decreases $421,000 (57.8%) to $308,000.

- **Expenditures**

  Excluding reserves, the FY27 Budget for the Intergovernmental Radio Communications Program Fund remains unchanged at $1.073M. With elimination of reserves, the total FY27 Budget decreases $120,000 (10.0%) to $1.073M. There are no FTE associated with this fund.

- **Reserves**

  The Intergovernmental Radio Communications Program Fund eliminated reserves for FY27, a decrease of $120,000 (100.0%) to $0.0.

Emergency Communications E911 System Fund

- **Revenue**

  The Emergency Communications E911 System Fund is supported by State Revenue Sharing E911 Fees, E911 Core Services Grant, and a transfer from the General Fund. Revenue from the State Revenue Sharing E911 Fees increased $122,000 (2.4%) to $5.226M based on the number of landlines, phones, and cell phones. The E911 Core Services Grant increased $1.028M (100%) due to the grant not originally budgeted for during FY26 budget development and will be in year-2 of the grant period in FY27. The transfer from the General Fund decreased $1.502M (11.1%) to $11.998M.

Expenditures

- Emergency Communications E911 System Fund, excluding reserves, increases $758,000 (3.9%) to $20.159M. Including reserves, the FY27 Budget increases $1.376M (6.7%) to $21.777M.

- Personal Services increases $1.005M (7.4%) to $14.582M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing allocated to the Emergency Communications E911 System Fund is 122.6 FTE.

- Operating expenses decreases $248,000 (4.3%) to $5.577M. Professional Services decreases $251,000 (43.1%) to $331,000 due to reduction from PRIME costs ($372,000), Priority Dispatch ($90,000) and increase for One Plan EMD/EFD certifications ($198,000). Other Contractual Services decreases $70,000 (53.1%) to $62,000 due to reduction from Carousel contract ($97,000), offset by an increase for First Due contract, an online training platform ($37,000). Communication Services decreased $151,000 (10.5%) to $1.294M due to a reduction for 911 Wide Area Network (WAN). Cost allocations decreases $161,000 (10.9%) to $1.314M. Repair and Maintenance Services increases $435,000 (25.8%) to $2.118M due to an increase in 911 telephone and equipment maintenance & support costs. An RFP for 911 telephone and equipment maintenance & support costs was issued in FY25, the actual costs were unknown during the FY26 budget development.

- **Reserves**

  Reserves increases $618,000 (61.8%) to $1.619M.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$2,816,440	$20,948,820	$23,765,260	$2,049,450	$21,915,440	$23,964,890
Operating Expenses	$3,134,260	$122,698,770	$125,833,030	$3,165,970	$117,974,160	$121,140,130
Capital Outlay	$277,650	$2,818,140	$3,095,790	$335,380	$1,253,040	$1,588,420
Grants and Aids	$0	$92,151,450	$92,151,450	$0	$104,061,770	$104,061,770

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Constitutional Officers Transfers	$0	$2,865,770	$2,865,770	$0	$2,944,880	$2,944,880
Reserves	$0	$98,427,440	$98,427,440	$0	$120,206,190	$120,206,190
Grand Total	**$6,228,350**	**$339,910,390**	**$346,138,740**	**$5,550,800**	**$368,355,480**	**$373,906,280**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	15.0	183.2	198.2	15.3	182.9	198.2

Budget Summary by Program and Fund

Sunstar Ambulance

Single contract ambulance provider for all ambulance transportation needs to include emergencies, non-emergencies, critical care, and mental health transports. Operates under the County's tradename of Sunstar. Administers the billing operations for Sunstar transports and manages the “First Care Membership” program, which is offered to help citizens defray the cost of ambulance transports not covered by insurance.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emergency Medical Service	$91,692,376	$99,662,000	$110,702,370	$107,266,700
Grand Total	**$91,692,376**	**$99,662,000**	**$110,702,370**	**$107,266,700**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	46.5	46.6	47.2	46.8

Fire First Responders

Fire Department-based First Response to medical calls. Administers contracts with numerous city or independent fire departments that operate Advanced Life Support (ALS) First Responder Units. Provides Medical Direction, Continuing Medical Education (CME), EMS Administration, and Medical Supplies.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emergency Medical Service	$86,906,029	$96,598,103	$107,440,500	$116,705,690
Grand Total	**$86,906,029**	**$96,598,103**	**$107,440,500**	**$116,705,690**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	13.3	13.3	13.8	13.5

Fire Regional Services

Administrative oversight for the countywide hazardous materials and technical rescue response teams using teams of specially trained firefighters from designated fire departments. Supports specialized training, equipment, and vehicles.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,444,136	$1,735,741	$1,952,690	$2,221,600
Grand Total	**$1,444,136**	**$1,735,741**	**$1,952,690**	**$2,221,600**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	1.2	1.2	1.2	1.2

Regional 911

24/7 operation of the countywide consolidated Public Safety Answering Point (PSAP), or Regional 911 (R911), where telecommunicators determine the nature of emergency calls and dispatch appropriate emergency response units, such as Emergency Medical Services and Fire Departments, as necessary to a specific location. Provides management and administration of the Emergency Communications E911 system.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emergency Communications E911 System	$10,709,983	$11,848,802	$19,400,990	$20,158,700
General Fund	$8,271,864	$9,535,234	$2,560,860	$1,560,180
Grand Total	**$18,981,848**	**$21,384,036**	**$21,961,850**	**$21,718,880**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	129.9	129.4	129.3	129.5

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emergency Communications E911 System	$0	$0	$1,000,720	$1,618,750

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emergency Medical Service	$0	$0	$97,307,140	$118,587,440
Intergov Radio Comm Prgrm	$0	$0	$119,580	$0
Grand Total	**$0**	**$0**	**$98,427,440**	**$120,206,190**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Emergency Events

Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emergency Communications E911 System	$0	$0	$0	$0
Emergency Medical Service	$95,268	$2,740,823	$0	$0
General Fund	$0	$0	$0	$0
Grand Total	**$95,268**	**$2,740,823**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Radio Communications

Management and administration of the countywide intergovernmental radio and data system used for public safety communication and incident response and non-public safety use by various agencies and regional partners such as Pinellas Suncoast Transit Authority (PSTA) and the Pinellas County School District. Provides a secure, countywide computer network connecting nearly 100 remote sites to the Regional 911 Center.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Co. Transportation Trust	$0	$0	$0	$0
General Fund	$1,734,580	$2,043,965	$1,714,800	$1,769,020
Intergov Radio Comm Prgrm	$1,097,530	$782,010	$1,073,320	$1,073,320

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total	**$2,832,110**	**$2,825,975**	**$2,788,120**	**$2,842,340**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	6.3	6.7	6.7	7.2

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emergency Medical Service	$666,339	$682,402	$698,000	$693,320
Grand Total	**$666,339**	**$682,402**	**$698,000**	**$693,320**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emergency Medical Service	$1,921,830	$2,006,590	$2,167,770	$2,251,560
Grand Total	**$1,921,830**	**$2,006,590**	**$2,167,770**	**$2,251,560**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Solid Waste

Paul Sacco, Director
https://pinellas.gov/department/solid-waste/
Phone Number: (727) 464-7500

Department Purpose

The Solid Waste Department manages waste as a resource for Pinellas County citizens and businesses in a safe, sustainable, and cost-efficient manner.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Business Waste Assessment Return to Compliance Rate	Percent	48.0%	36.3%	50.0%	50.0%
Contamination Rate for Countywide Recycling (biennial)	Percent	18.8%	21.7%	20.0%	20.0%
Projected life of the landfill (years remaining)	Years	80	72	82	85
Solid Waste Work Days Lost Due to Injuries	Count	0	0	0	0
Traditional Recycling Rate (as reported to FDEP, not including combustion credit)	Percent	49.2%	46.0%	50.0%	50.0%
Waste-To-Energy Availability	Percent	93.8%	85.7%	85.0%	85.0%

FY26 Accomplishments

- Following a competitive procurement, Solid Waste successfully completed negotiations and transitioned to a new Waste-to-Energy (WTE) Facility operator on January 1, 2026. The new contract resulted in a 10% reduction in processing rates ($3.500M/year or $35.000M over 10-year contract term)
- The decision to broker power generated at the WTE Facility produced $9.6M in actual net revenues; $1.500M more than what was projected.
- Completed several capital construction projects at the Industrial Water Treatment Facility (IWTF) to increase capacity by 30.0% and availability to 90.0%.
- Attained a 13.0% internal promotion rate through the Career Ladder program and continued emphasis on staff professional development.
- The Department received a grant from the National Oceanic and Atmospheric Administration (NOAA) to assess and remove approximately 3,300 waste tires placed at off-shore artificial reefs in the 1970s.

Work Plan

- Revise Solid Waste Ordinance - County Code 106

Budget Analysis

- The FY27 Budget for the Solid Waste Department, excluding Reserves and Transfers to Other Funds, increases $16.032M (14.1%) to $130.086M due to increases in the capital budget. The Solid Waste Department is supported by two funds: the Solid Waste Revenue and Operating Fund and the Solid Waste Renewal and Replacement Fund.
- Revenue for the Solid Waste Department, excluding Fund Balance and inter-department Transfers from Other Funds, increases $11.768M (13.3%) to $100.072M due to an increase of $3.258M to charges for services including an 8.0% increase to tipping fees, an increase of $9.618M in interest earnings in order to align with historical actuals and market conditions, offset by a decrease to federal grants of $675,000 as the tire removal project progresses towards completion, a decrease of $1.283M for electricity sales, and other revenue decreases of $627,000 including renewable energy credits and land rent.
- Reserves for the Solid Waste Department increases $18.221M (3.8%) to $503.803M due to an increase in fund balance resulting from lower than anticipated expenditures for capital improvements in prior years and higher than forecasted revenues.
- The Solid Waste Revenue and Operating Fund FY27 Budget, excluding Reserves and Transfers to Other Funds, decreases $3.784M (4.6%) to $78.447M.
    - Personnel Services increases $23,000 (0.3%) to $7.380M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing decreases by 0.2 to 69.9 due to the elimination of a management intern position.
    - Operating Expenses decreases $3.435M (4.6%) to $70.842M due to reductions in general consulting as fewer tasks are required following the transition of Waste-to-Energy Facility operators, reductions to utilities for water and sewer, which were elevated as the department continued to recover from Hurricanes Helene and Milton, and a reduction to the artificial tire reef removal as the project progresses towards completion. These decreases were offset by smaller increases in other areas such as intergovernmental cost allocations and promotional activities.
    - Grants and Aids decreases $500,000 (100.0%) to $0.00 for the Municipal Recycling Grant Program. The department has submitted a decision package to repeal Resolution No. 05-59 and eliminate this program.
    - Capital Outlay increases $128,000 (131.5%) to $225,000 for the replacement of three fleet vehicles.
- The Solid Waste Renewal and Replacement Fund FY27 Budget, excluding reserves, increases $19.816M (62.3%) to $51.639M due to the expected progress on the Waste-to-Energy Facility Extended Maintenance Plan following the transition of facility operators.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$0	$7,357,100	$7,357,100	$0	$7,380,050	$7,380,050
Operating Expenses	$0	$74,276,640	$74,276,640	$0	$70,841,530	$70,841,530
Capital Outlay	$0	$31,920,180	$31,920,180	$0	$51,864,000	$51,864,000
Grants and Aids	$0	$500,000	$500,000	$0	$0	$0
Transfers to Other Funds	$0	$30,000,000	$30,000,000	$0	$30,000,000	$30,000,000
Reserves	$0	$485,581,420	$485,581,420	$0	$503,802,680	$503,802,680
Grand Total	**$0**	**$629,635,340**	**$629,635,340**	**$0**	**$663,888,260**	**$663,888,260**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	70.1	70.1	0.0	69.9	69.9

Budget Summary by Program and Fund

Site Operations

Manage and operate waste disposal systems to maximize asset life. Implement Solid Waste Master Plan recommendations to construct and manage facilities, contracts, solid waste collection and disposal operations, and comply with applicable permits and regulations.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Solid Waste Renew & Replace	$9,666,993	$10,585,380	$30,873,000	$51,009,000
Solid Waste Rev & Op	$65,318,914	$74,386,684	$74,545,410	$71,842,080
Grand Total	**$74,985,907**	**$84,972,064**	**$105,418,410**	**$122,851,080**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	51.0	48.0	48.7	47.6

Recycling and Education
Education and outreach for the Household Hazardous Waste Center (HHW), mobile collections, various recycling programs, small quantity generator inspections, and reef construction.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Solid Waste Renew & Replace	$78,394	$371,750	$950,000	$630,000
Solid Waste Rev & Op	$4,615,311	$4,794,829	$7,685,510	$6,604,500
Grand Total	**$4,693,704**	**$5,166,578**	**$8,635,510**	**$7,234,500**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	21.0	21.9	21.4	22.3

Emergency Events
Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Solid Waste Rev & Op	$50,292	$1,207,178	$0	$0
Grand Total	**$50,292**	**$1,207,178**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Transfers Program
Oversees the transfer of intra- and intergovernmental funds.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Solid Waste Rev & Op	$30,000,000	$30,000,000	$30,000,000	$30,000,000
Grand Total	**$30,000,000**	**$30,000,000**	**$30,000,000**	**$30,000,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Solid Waste Renew & Replace	$0	$0	$184,457,150	$176,131,520
Solid Waste Rev & Op	$0	$0	$301,124,270	$327,671,160
Grand Total	**$0**	**$0**	**$485,581,420**	**$503,802,680**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Utilities

Jeremy Waugh, Director
https://pinellas.gov/department/utilities/
Phone Number: (727) 464-4735

Department Purpose

Pinellas County Utilities (PCU) distributes clean drinking water, collects and treats wastewater, and delivers reclaimed water to County residents, businesses, and visitors. These vital and reliable services sustain life; support the local economy and a vibrant community; and protect public health and the environment.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Abandoned Call Rate	Percent		27.7%	10.0%	10.0%
Average Talk Time	Minutes		6.5	8	7
Average Wait Time	Minutes		7.2	1.5	1.5
Debt Service Coverage	Ratio	4.2	4.1	1.5	1.5
Grease Management Program Inspections	Percent		100.0%	100.0%	100.0%
Plant Treatment Capacity Utilized	Percent		59.6%	75.0%	75.0%
Proficiency Testing for Lab Certification	Percent	97.1%	99.3%	75.0%	75.0%
Regulatory Compliance : Sewer	Percent		98.0%	98.0%	98.0%
Regulatory Compliance : Water	Percent		100.0%	100.0%	100.0%
Sewer Treatment Energy Consumption	Ratio		3,960	4,015	4,000
Total Volume Delivered to Customers : Reclaimed Water	Percent		60.7%	70.0%	70.0%
Total Volume Delivered to Customers : Water	Percent		97.3%	85.0%	85.0%
Unplanned Main Water Disruptions per Month	Count		8.2	5	5
Unplanned Sewer Disruptions per 1000 Customers	Count		8.3	4	4
Water Production Energy Consumption	Ratio		525	510	510

- **FY26 Accomplishments**
- Enhanced customer experience by implementing AI technologies to assist customers with faster service.
- Received statewide Florida Water Environment Association (FWEA) Biosolids/Residuals Program Excellence Award

for William E. Dunn Advanced Water Reclamation Facility.

- Completed AMI (Automated Meter Infrastructure) project ahead of schedule and under budget, including permanent reduction of 5.0 FTE through attrition and reassignment in FY26.
- Achieved $100,000 annual savings through internal audit of software programs and subscriptions.
- Constructed seven (7) sewer system improvement projects within mobile home communities, reducing future inflow and infiltration (I/I) into sewers.

Work Plan

- Develop Plan for Regional Resource Recovery Facility.
- Manufactured Home Communities Infrastructure Improvements (in Conjunction with Housing and Community Development – Restore Act, Resilient Florida, and American Rescue Plan Act Funded).
- Septic-to-Sewer Program (Design - ARPA Funded).

Budget Analysis

Pinellas County Utilities (Utilities) is supported by six (6) funds, the American Rescue Plan Act (ARPA) Fund, Water Revenue and Operating Fund, Water Renewal and Replacement Fund, Sewer Revenue and Operating Fund, Sewer Renewal and Replacement Fund, and Sewer Interest and Sinking Fund. Utilities operates as an enterprise department with operating and capital improvement budgets. The Water Revenue and Operating Fund, Sewer Revenue and Operating Fund, and Sewer Interest and Sinking Fund support the Operating Budget. The ARPA Fund, Water Renewal and Replacement Fund, and Sewer Renewal and Replacement Fund support the CIP Budget. The FY27 Budget for the Department, excluding Reserves and Transfers to Other Funds, decreases by $113.275M (31.3%) to $249.023M. Further excluding CIP, the FY27 Operating Budget decreases by $2.328M (1.3%) to $170.730M.

Revenue, excluding Transfers From Other Funds, decreases by $14.200M (5.6%) to $239.976M.

- Water Revenue & Operating Fund: Revenue decreases by $1.942M (1.7%) to $110.987M primarily due to a decrease of $1.409M (1.3%) to $105.969M in charges for services, which is mainly due to a decrease of $2.801M (32.0%) to $5.957M in wholesale water sales to Clearwater following Clearwater's increased production and reduced purchases from Utilities. Other notable reductions include a decrease of $470,000 (13.9%) to $2.926M in interest due to a decrease in Fund Balance and a decrease of $376,000 (21.8%) to $1.349M primarily due to various user fees being aligned with trends. These decreases are partially offset by various increases, including an increase of $1.153M (1.4%) to $83.541M for water retail sales, which aligns with rates and projections, and the addition of $327,000 (100.0%) in revenue from the Department of Solid Waste to support the Supervisory Control and Data Acquisition (SCADA) system. The Solid Waste Revenue and Operating Fund was historically used by Utilities for SCADA charges, however, to keep funds aligned to their appropriate department, this practice is being replaced by charges to the Department of Solid Waste by Utilities. The Department of Solid Waste will now be the sole user of the Solid Waste Revenue and Operating Fund.
- Water Renewal & Replacement Fund: Excluding Transfers From Other Funds, revenue decreases by $149,000 (27.5%) primarily due to a decrease of $108,000 (43.2%) in interest due to a reduction in Fund Balance and projected market conditions. Revenue for this fund has historically been supported by a transfer from the Water Revenue and Operating Fund; however, this decreases by $29.300M (100.0%) to $0 due to drawing down on Fund Balance.
- Sewer Revenue & Operating Fund: Revenue increases by $2.243M (1.8%) to $127.097M primarily due to various increases, including an increase of $826,000 (1.0%) to $80.278M for Sewer Service Charges, an increase of

$2.158M (27.8%) to $9.929M for reclaimed water charges, an increase of $571,000 (56.1%) to $1.590M for reclaimed water charges (various municipalities), and an increase of $1.080M (6.4%) to $17.903M for sewer service billed on behalf of various municipalities. These increases align with market trends, projections, and rates. Notable reductions include a decrease of $1.579M (11.5%) to $12.190M for wholesale treatment charges to municipalities (including a $1.043M (100.0%) reduction for North Redington Beach following the recent agreement), a decrease of $622,000 (22.4%) to $2.159M for interest earnings due to a lower Fund Balance and projected market conditions, and a decrease of $308,000 (31.4%) to $675,000 for various user fees, which aligns with trends and projections.

- Sewer Renewal & Replacement Fund: Excluding Transfer From Other Funds, revenue decreases by $14.352M (90.5%) to $1.499M due to a decrease of $14.559M (91.9%) to $1.292M in Intergovernmental Revenue from various grants related to CIP projects. Revenue for this fund is also supported by a transfer from the Sewer Revenue and Operating Fund, which decreases by $26.000M (40.6%) to $38.000M based on projected need and reserve levels.
- Sewer Interest & Sinking Fund: This is fully funded by Fund Balance ($376,000) and annual transfers from the Sewer Revenue and Operating Fund ($14.203M) and increases by $8,000 (0.1%) to $14.579M. Transfers increases by $7,000 (0.1%) to $14.203M to balance the Fund and retain reserve levels.

Personnel Services increases by $599,000 (1.3%) to $47.215M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing remains flat at 439.0 FTE.

- Water Revenue & Operating Fund: Personnel Services decreases $395,000 (1.8%) to $21.454M due to allocation realignments with the Sewer Revenue and Operating Fund. It is also due to staff attrition, as more tenured staff retire or resign, newer staff replaced these positions at lower salary and benefits. This is also partially offset by the realignment of expenditures from the Solid Waste Fund for Supervisory Control and Data Acquisition (SCADA) support.
- Sewer Revenue & Operating Fund: Personnel Services increases by $1.198M (4.9%) to $25.761M primarily due to allocation realignments from the Water Revenue and Operating Fund and the previously mentioned salary and retirement increases.

Operating Expenses decreases by $2.180M (2.0%) to $106.542M.

- Water Revenue & Operating Fund: Operating Expenses decreases by $1.380M (2.0%) to $69.354M primarily due to a decrease of $1.000M (2.2%) to $45.000M for regional water costs from Tampa Bay Water due to projected usage and rates, including reduced need for wholesale water by the City of Clearwater. Additionally, internal service charges (cost plans) decrease by $395,000 (3.9%) to $9.827M due to reduced costs and the realignment of charges to the Sewer Revenue and Operating Fund. These decreases were partially offset by various increases, including an increase of $182,000 (7.8%) to $2.520M for various repairs and maintenance and an increase of $172,000 (46.2%) to $543,000 in Communications primarily due to cost increases for advanced meter infrastructure (AMI).
- Sewer Revenue & Operating Fund: Operating Expenses decreases by $694,000 (1.8%) to $37.186M, primarily due to a decrease of $1.304M (31.8%) to $2.796M in General Consulting due to shifting needs and various studies ending and a decrease of $264,000 (63.1%) to $154,000 for rentals following the completion of one-time costs in FY26. These decreases were partially offset by various increases, including an increase of $316,000 (7.0%) to $4.850M for various repairs and maintenance, including pump parts for South Cross Bayou Advanced Reclamation Facility (SCBARF). Additionally, internal service charges (cost plans) increase by $241,000 (3.4%) to $7.432M due to the realignment from the Water Revenue and Operating Fund.

Capital Outlay decreases by $111.722M (58.2%) to $80.302M.

- American Rescue Plan Act: Capital Outlay decreases by $26.690M (94.2%) to $1.644M due to actual expenditures in prior years. The total ARPA allocation to Utilities was $42.038M. In order to meet the December 31, 2026 expenditure deadline set by the U.S. Treasury, all remaining ARPA allocation is budgeted in FY27.
- Water Revenue & Operating Fund: Capital Outlay decreases $63,000 (8.3%) to $695,000 due to reduced vehicle and equipment replacement needs in FY27.
- Water Renewal & Replacement Fund: Capital Outlay decreases by $45.659M (73.0%) to $16.865M due to planned CIP water projects in FY27.
- Sewer Revenue & Operating Fund: Capital Outlay decreases by $712,000 (35.1%) to $1.315M primarily due to reduction of $842,000 (47.9%) for vehicle and equipment replacement needs in FY27. This is partially offset by a $130,000 (48.2%) increase for improvements other than buildings.
- Additionally, two decision packages were presented during BIS that have been added to the Proposed Budget including $105,000 for sewer maintenance equipment (ground penetrating radar and camera systems) and $259,000 for William E. Dunn Water Reclamation Facility (Dunn) operations (generators, infrared camera, and trailer).
- Sewer Renewal & Replacement Fund: Capital Outlay decreases $38.598M (39.2%) to $59.784M due to planned CIP sewer projects in FY27.

Debt Service increases by $28,000 (0.2%) to $14.663M.

- Water Revenue & Operating Fund: Debt Service increases by $20,000 (4.6%) to $460,000 due to the six-month average of the 13-week Treasury Bill rate for July 1 through Dec 31.
- Sewer Interest & Sinking Fund: Debt Service increases by $8,000 (0.1%) to $14.203M due to the contractual debt schedule.

Grants and Aids remains flat at $300,000 to align with trends in supported programs. This is only supported by the Sewer Revenue and Operating Fund.

- Water Revenue & Operating Fund: Transfers to Other Funds decreases by $29.3M (100.0%) to $0 due to a reduced need in the Water Renewal and Replacement Fund and a desire to spend down Fund Balance.
- Sewer Revenue & Operating Fund: Transfers to Other Funds decreases by $25.993M (33.2%) to $52.203M primarily due to a reduced need in the Sewer Renewal and Replacement fund and reserve levels. $38.000M is to be transferred to the Sewer Renewal and Replacement Fund and $14.203M to the Sewer Interest and Sinking Fund.

Transfers to Other Funds decreases by $55.293M (51.4%) to $52.203M.

Reserves increases by $47.760M (39.8%) to $167.843M.

- Water Revenue & Operating Fund: Reserves increases by $15.361M (31.9%) to $63.521M primarily due to a reduction in Transfers to Other Funds.
- Water Renewal & Replacement Fund: Reserves increases by $10.441M (53.3%) to $30.036M primarily due to a reduction in Capital Outlay.
- Sewer Revenue & Operating Fund: Reserves increases by $11.217M (33.5%) to $44.723M primarily due to a reduction in Transfers to Other Funds.
- Sewer Renewal & Replacement Fund: Reserves increases by $10.741M (58.2%) to $29.188M primarily due to a reduction in Capital Outlay.

- Sewer Interest & Sinking Fund: Reserves remain flat at $375,000.

Water Impact Fees Fund (Fund 4036) ceased being utilized in FY24 and Solid Waste Revenue & Operating Fund (Fund 4021) ceased being utilized beginning in FY27.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$0	$46,615,850	$46,615,850	$0	$47,214,510	$47,214,510
Operating Expenses	$0	$108,722,090	$108,722,090	$0	$106,542,240	$106,542,240
Capital Outlay	$0	$192,023,920	$192,023,920	$0	$80,302,320	$80,302,320
Debt Service Exp	$0	$14,635,900	$14,635,900	$0	$14,663,470	$14,663,470
Grants and Aids	$0	$300,000	$300,000	$0	$300,000	$300,000
Transfers to Other Funds	$0	$107,495,640	$107,495,640	$0	$52,202,910	$52,202,910
Reserves	$0	$120,082,580	$120,082,580	$0	$167,842,920	$167,842,920
Grand Total	**$0**	**$589,875,980**	**$589,875,980**	**$0**	**$469,068,370**	**$469,068,370**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	439.0	439.0	0.0	439.0	439.0

Budget Summary by Program and Fund

Debt Service Program

Administers the servicing of Pinellas County public debt.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Sewer Interest & Sinking	$14,044,485	$14,183,723	$14,195,900	$14,203,470
Grand Total	**$14,044,485**	**$14,183,723**	**$14,195,900**	**$14,203,470**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Site Operations

Manage and operate waste disposal systems to maximize asset life. Implement Solid Waste Master Plan recommendations to construct and manage facilities, contracts, solid waste collection and disposal operations, and comply with applicable permits and regulations.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Solid Waste Rev & Op	$321,502	$238,077	$309,920	$0
Grand Total	**$321,502**	**$238,077**	**$309,920**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	1.7	1.6	1.6	0.0

Water

Delivery of drinking water to retail and wholesale accounts in compliance with the Safe Drinking Water Act and Florida Administrative Code.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Water Renewal & Replacement	$28,969,512	$42,696,512	$62,524,000	$16,865,000
Sewer Revenue & Operating	$259,160	$271	$0	$0
Water Revenue & Operating	$83,508,405	$68,243,947	$73,600,520	$71,714,610
Grand Total	**$112,737,077**	**$110,940,729**	**$136,124,520**	**$88,579,610**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	211.2	126.1	125.2	124.1

Customer Services, Education and Outreach

Provide billing services to 113,000 water, 84,000 sewer, and 23,000 reclaimed water accounts as well as educate and engage customers through a variety of outreach programs.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Sewer Revenue & Operating	$25,606	$12,679,115	$11,261,550	$11,302,650
Water Revenue & Operating	$35,057	$18,324,135	$17,645,250	$17,779,620
Grand Total	**$60,663**	**$31,003,250**	**$28,906,800**	**$29,082,270**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	112.2	107.0	101.6

Reclaimed Water
Store, distribute, and purchase supplemental treated reclaimed water to provide to retail and wholesale customers for irrigation purposes.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Sewer Renewal & Replacement	$0	$6,195,749	$11,727,000	$11,826,000
Sewer Revenue & Operating	$8,026	$5,846,401	$6,616,790	$5,350,000
Water Revenue & Operating	$0	$0	$0	$0
Grand Total	**$8,026**	**$12,042,150**	**$18,343,790**	**$17,176,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	27.5	27.9	23.4

Water Quality
PCU meets or exceeds the standards of the Clean Water and Safe Drinking Water Acts by ensuring water and wastewater is tested thoroughly and managed appropriately for health and safety.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Sewer Revenue & Operating	$1,524	$3,158,553	$3,681,960	$3,521,690
Water Revenue & Operating	$1,150	$2,410,436	$2,536,570	$2,470,000
Grand Total	**$2,674**	**$5,568,990**	**$6,218,530**	**$5,991,690**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	47.0	46.0	46.0

Sewer
Treatment and disposal of wastewater in an environmentally responsible manner in compliance with the Clean Water Act and Florida Administrative Code.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Water Renewal & Replacement	$0	$0	$0	$0
American Rescue Plan Act	$9,358,672	$16,652,597	$28,333,560	$1,643,800
Sewer Renewal & Replacement	$35,400,438	$54,296,591	$86,655,000	$47,958,000
Sewer Revenue & Operating	$60,323,145	$43,141,832	$43,209,740	$44,387,700
Water Revenue & Operating	$0	$0	$0	$0
Grand Total	**$105,082,255**	**$114,091,020**	**$158,198,300**	**$93,989,500**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	231.3	129.8	131.3	143.9

Transfers Program
Oversees the transfer of intra- and intergovernmental funds.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Water Renewal & Replacement	$0	$0	$0	$0
Sewer Revenue & Operating	$54,045,000	$63,827,310	$78,195,640	$52,202,910
Water Impact Fees Fund	$158,673	$0	$0	$0
Water Revenue & Operating	$0	$30,000,000	$29,300,000	$0
Grand Total	**$54,203,673**	**$93,827,310**	**$107,495,640**	**$52,202,910**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves
Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Water Renewal & Replacement	$0	$0	$19,595,150	$30,036,290
Sewer Interest & Sinking	$0	$0	$375,150	$375,150
Sewer Renewal & Replacement	$0	$0	$18,447,030	$29,188,050
Sewer Revenue & Operating	$0	$0	$33,505,450	$44,722,840
Water Revenue & Operating	$0	$0	$48,159,800	$63,520,590
Grand Total	**$0**	**$0**	**$120,082,580**	**$167,842,920**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Emergency Events

Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Water Renewal & Replacement	$0	$512	$0	$0
Sewer Renewal & Replacement	$0	$5,204,651	$0	$0
Sewer Revenue & Operating	$877,020	$3,403,205	$0	$0
Water Revenue & Operating	$344,320	$646,450	$0	$0
Grand Total	**$1,221,341**	**$9,254,817**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Constitutional Officers


Pinellas
County

Clerk Of The Circuit Court

Clerk of the Circuit Court and Comptroller: Ken Burke, CPA, Clerk
https://www.pinellasclerk.org/

Phone Number: (727) 464-3341

Department Purpose

The office of the Clerk of the Circuit Court is authorized under the Florida State Constitution, Article V, Section 16, with various duties enumerated in statute, rules of court, and local procedures. The Clerk oversees the custody and maintenance of court records, pleadings, and evidence, ensuring the integrity of court files. Also handles court fines, assessments, and child support payments. Additionally, manages the Official Records of the county, maintains financial records for the Board of County Commissioners, and serves as the custodian of all county funds, handling revenue, investments, and payments. Acting as the County Auditor, conducts pre-audits of invoices, performs Inspector General audits, and investigates County departments. The Clerk strives to deliver efficient services while serving as a trustee for various agencies' funding and serving as a vigilant overseer to ensure that public funds are utilized appropriately and for the benefit of Pinellas County citizens.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Annual Comprehensive Financial Report Completed within Six Months of Fiscal Year End	Percent	100.0%	100.0%	100.0%	100.0%
Annual Financial Report Submitted to Auditor General Timely	Percent	100.0%	100.0%	100.0%	100.0%
Annual Inventory/Fixed Assets Completed by All Departments	Percent	95.0%	87.0%	95.0%	93.0%
Assist with Maintenance of County-related Records	Percent	100.0%	100.0%	100.0%	100.0%
Audit Recommendations with which Management Concurred and/or Partially Concurred	Percent	97.0%	100.0%	75.0%	75.0%
Audits on Annual Plan Completed within the Project Plan Year	Percent	59.0%	46.0%	75.0%	75.0%
Bank Reconciliation Completed within 30 Days of Month End	Percent	100.0%	100.0%	99.0%	100.0%
BCC Follow:up Agendas Posted by 5:00PM the Next Business Day	Percent	100.0%	100.0%	100.0%	100.0%
BCC Regular Meeting Minutes Finalized within 45 Business Days	Percent	99.0%	100.0%	100.0%	100.0%
Boxes Imaged within 60 Days of Receipt	Percent	95.0%	100.0%	95.0%	95.0%

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Clerk's Mail Services Survey Cards in Excellent and Very Good Category	Percent	100.0%	100.0%	99.5%	99.5%
Clerk's Print Orders Completed Timely and Accurately	Percent	99.5%	99.3%	99.5%	99.5%
Clerk's Printing Services Survey Cards in Excellent and Very Good Category	Percent	100.0%	100.0%	99.5%	99.5%
Complaints Disposed within 30 Calendar Days of Receipt	Percent	98.0%	98.0%	90.0%	90.0%
Compliance with the CT/BTS Operating Level Agreement for Oracle EBS Support	Percent	99.0%	99.0%	99.0%	100.0%
Continue to Partner with BTS to Support EBS According to Agreed upon Guidelines and Best Practices	Percent	100.0%	100.0%	100.0%	100.0%
Contracts Reviewed within 2 Business Days	Percent	100.0%	100.0%	95.0%	100.0%
Department Records Inventoried for Compliance	Percent	100.0%	100.0%	100.0%	100.0%
Deploy New Hardware within 60 Days of Receipt	Percent	95.0%	92.0%	90.0%	100.0%
Ensure Compliance with Accounting Procedures, Applicable Laws and Clerk's Policies and Procedures	Percent	100.0%	100.0%	100.0%	100.0%
Ensures Audit Recommendations by IG's Office are Implemented as Required	Percent	100.0%	100.0%	100.0%	100.0%
Follow-ups Initiated within One Calendar Year of Report Issuance	Percent	100.0%	100.0%	100.0%	100.0%
Guardianship Level I Audits Completed within 60 Calendar Days	Percent	100.0%	100.0%	100.0%	100.0%
Guardianship Level II Audits Completed within 45 Calendar Days	Percent	100.0%	100.0%	90.0%	90.0%
Home Solicitation Permit Applications Sent to Sheriff's Office for Background Checks	Percent	100.0%	100.0%	100.0%	100.0%
Invest in Ongoing Training of Oracle Support Staff to Maintain Quality of Services	Percent	90.0%	90.0%	90.0%	100.0%
Invest in Training Support Staff to Maintain Highest Quality of Services	Percent	85.0%	95.0%	95.0%	98.0%
Investigative Recommendations with which Management Concurred and/or Partially Concurred	Percent	96.0%	100.0%	75.0%	75.0%
Investment Report Submitted to the Investment Committee by the 15th of Following Month	Percent	100.0%	100.0%	100.0%	100.0%
Invoices Paid in Compliance with Prompt Payment Act	Percent	93.0%	92.0%	95.0%	99.0%
Invoices Recorded into Financial System within Seven Days of Receipt	Percent	86.0%	81.0%	95.0%	99.0%
Justice/CCMS Process Automation to Improve Efficiencies and Save Long Term Cost	Percent	96.0%	99.0%	99.0%	99.0%

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Maintain Warehousing of County:related Records	Percent	100.0%	100.0%	100.0%	100.0%
Metered Mail Completed Timely and Accurately	Percent	99.8%	100.0%	99.5%	99.5%
New Hire Training Completed Timely	Percent	100.0%	100.0%	100.0%	100.0%
Non BCC Meetings Minutes Finalized Prior to Next Meeting	Percent	95.0%	97.0%	100.0%	100.0%
Operational Support for CMS	Percent			100.0%	100.0%
Ordinances Filed with the State in Timeframe Required by Statute	Percent	100.0%	100.0%	100.0%	100.0%
Payroll Processed by Wednesday Proceeding Pay Date	Percent	100.0%	100.0%	100.0%	100.0%
Popular Annual Financial Report : Citizens Report, Submitted to GFOA by March 31	Percent	100.0%	100.0%	100.0%	100.0%
Positive Customer Service Satisfaction	Percent	98.0%	100.0%	95.0%	95.0%
Provide operational support to the Finance Division related to EBS, OBIEE, and SplashBI.	Percent	99.0%	99.0%	99.0%	100.0%
Providing Ongoing Support for Appxtender Records Management System for Clerk and BCC	Percent	100.0%	100.0%	100.0%	100.0%
Recommendations Implemented	Percent			75.0%	75.0%
Restructure/Reorganize Warehouse	Percent	100.0%	100.0%	100.0%	100.0%
Staff Time Spent Directly on Audits/Investigations/Consultations/ Special Projects	Percent	75.0%	75.0%	70.0%	70.0%
Total Operating Expenditures Expended within Budget Constraints	Percent	100.0%	100.0%	100.0%	100.0%
VAB Evidence Packets Uploaded into Axia within Two Business Days	Percent	100.0%	100.0%	100.0%	100.0%

Budget Analysis

The FY27 Budget increases by $1.207M (6.2%) to $20.740M.

- Personnel Services increase by $349,000 (2.1%) to $17.329M. This includes a 3.0% increase to the base salary, and $315,000 for the ERP Backfill Project. These project funds are non-recurring and unspent funds at the end of the fiscal year will be returned to the project, if revenues exceed expenditures. These increases are offset by a $297,000 decrease for the elimination of the Principal ERP Program Executive position.

  The Clerk's FTE count increases by .75, in the Finance division, to 133.5 FTE. This increase adds one Finance System Analyst to provide training on both the County's current and new Enterprise Resource Planning (ERP) system. It also includes three Application Analysts to support the ERP Backfill Project. Each of the three Application Analyst positions will charge 75.0% of their time to the ERP implementation project and 25.0% to Board-related

tasks, resulting in a net increase of 0.75 FTE supporting Board functions. These FTE increases are offset by the reduction of 1 FTE for the Principal ERP Program Executive position.

- Operating expenses increase by $865,000 (34.6%) to $3.363M, primarily due to increases in Repair & Maintenance Services for system maintenance increases and $562,000 for the ERP Backfill Project. These project funds are non-recurring and unspent funds at the end of the fiscal year will be returned to the project, if revenues exceed expenditures.
- Capital decreases by $6,000 (11.6%) to $48,000 due to minor adjustments to reprioritize spending, while continuing to support essential capital needs.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Constitutional Officers Transfers	$19,532,980	$0	$19,532,980	$20,740,450	$0	$20,740,450
Grand Total	**$19,532,980**	**$0**	**$19,532,980**	**$20,740,450**	**$0**	**$20,740,450**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	132.7	0.0	132.7	133.5	0.0	133.5

Budget Summary by Program and Fund

Administration

The Clerk's Administration Division provides centralized leadership and administrative support for the Clerk's Office through the Executive Office, Fiscal Management, the Training Department, and Project Planning and Compliance. The Division develops and administers office-wide policies and procedures, maintains employment information and internal records, and provides agency-wide financial and resource management services, including budgeting, procurement, analytics, and support services. The Division also oversees the development, coordination, and delivery of agency-wide training programs. The budget allocated reflects only the pro-rata share related to the Board-funded operations.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$768,966	$690,781	$1,172,630	$1,385,370
Grand Total	**$768,966**	**$690,781**	**$1,172,630**	**$1,385,370**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	4.4	4.4	4.4	4.4

Board Records

The Board Records Department ensures the accuracy of minutes from Board of County Commissioner meetings and related agencies, providing an independent record of the County's actions and policies for the benefit of the public and staff. The department also serves as Clerk to the Value Adjustment Board (VAB), overseeing administrative hearings, as well as supporting Flood Plain Appeals. In addition, Board Records handles home solicitation permits in accordance with state statutes and maintains Pinellas County lobbyist records per local ordinances. The department maintains custody of the Board seal, performs attest functions for Board-approved documents, and operates an automated repository for all official Board actions, including ordinances, resolutions, and contracts.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$919,744	$809,850	$1,068,910	$1,068,730
Grand Total	**$919,744**	**$809,850**	**$1,068,910**	**$1,068,730**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	12.0	10.0	10.0	10.0

Court and Operational Services

The Court and Operational Services Division is the executive management and administration responsible for overseeing all departments with Court responsibilities as well as the Mail, Printing services, and Records Management departments. The budget allocated reflects only the pro-rata share related to the Board-funded operations. The Printing Services Department offers cost-effective printing solutions to County government agencies, internal departments, and selected local government agencies. The Mailroom Department provides mail distribution and courier services to County government agencies and internal departments. Records Management Department provides cost-effective and efficient life-cycle services to the BCC, Clerk, and other associated agencies. Assistance provided includes off-site storage of paper records and microfilm retrieval and delivery of records, assistance with records retention schedule usage, vault storage for subdivision and condominium plats, paper-to-digital image conversions, and transfer of digital images to microfilm format for archival storage. The Records Management Department also coordinates with the Rules of Judicial Administration and the Department of State, Division of Library and Information Services, Bureau of Archives, and Records Management for the destruction of records when retention requirements are satisfied. The budget allocated reflects only the pro-rata share related to the Board-funded operations.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$3,015,282	$2,720,206	$3,357,220	$3,277,610
Grand Total	**$3,015,282**	**$2,720,206**	**$3,357,220**	**$3,277,610**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	29.0	29.0	29.0	29.0
Grand Total	**29.0**	**29.0**	**29.0**	**29.0**

Division of Inspector General

The Division of Inspector General (IG) provides independent and objective audits, investigations, and consultations

designed to add value and improve the County's operations. These activities assist organizations in achieving their objectives by implementing a systematic, disciplined approach to evaluating and enhancing the effectiveness of risk management, control, and governance processes. This oversight extends to auditing operations for the Board of County Commissioners, the Clerk of the Circuit Court and Comptroller, contractors engaged with the County, and County revenue sources.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,902,276	$1,815,032	$2,054,660	$2,032,960
Grand Total	**$1,902,276**	**$1,815,032**	**$2,054,660**	**$2,032,960**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	13.5	13.5	13.5	13.5

Finance

As Chief Financial Officer, Treasurer, and Auditor, the Clerk of the Circuit Court & Comptroller provides fiscal oversight for both the County and the Clerk's organization through the Finance Division. This includes pre-audit and compliance functions, independent budgetary control, and safeguarding of public funds. The Division promotes transparency and accountability through services such as Accounting and Reporting, Payroll, Accounts Payable, Treasury and Revenue Management, and Financial Systems Support.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$7,593,518	$7,913,609	$8,737,750	$9,774,580
Grand Total	**$7,593,518**	**$7,913,609**	**$8,737,750**	**$9,774,580**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	64.0	64.0	64.0	65.8

Technology

The Technology Court and Operations Department oversees technology support for the criminal justice information system as mandated by Article V, Revision 7, to be funded by the Board. The department provides both functional and technical support for court-related and board-related applications, including administrative tasks and records management. Their services include desktop support, software deployment and updates, asset management, server administration, and security oversight. They ensure compliance with local and state mandates, manage system analysis and project implementation, conduct quality assurance and user acceptance testing, develop custom reports for citizens, implement efficiency-enhancing solutions, and maintain financial records. The budget allocated reflects only the pro-rata share related to the Board-funded operations. The Technology Fiscal Department provides functional and technical support for the organization's enterprise resource planning and financial applications, business intelligence reporting tools, and payroll systems. This support is coordinated in collaboration with Business Technology Services (BTS). The department also provides desktop support and related services to the Finance Division.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$3,580,979	$3,650,750	$3,141,810	$3,201,200
Grand Total	**$3,580,979**	**$3,650,750**	**$3,141,810**	**$3,201,200**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	10.9	11.9	11.9	10.9

Property Appraiser

Mike Twitty, MAI, CFA, Property Appraiser
https://www.pcpao.gov/

Phone Number: (727) 464-3207

Department Purpose

The Property Appraiser (PA) is responsible for placing a fair, equitable, and just value on all property in Pinellas County. While the Property Appraiser determines the value on parcels and tangible personal property accounts, for the purpose of levying taxes, the Property Appraiser does not set tax rates. These tax rates are set by the Board of County Commissioners, municipalities, the Pinellas County School Board, and other tax levying boards such as the Southwest Florida Water Management District and Pinellas Suncoast Transit Authority. The Property Appraiser also administers any tax exemptions granted by statutes such as widows and disabled exemptions and the standard homestead exemptions. The Property Appraiser is elected by the citizens of Pinellas County every four years.

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$1,483,636	$1,505,556	$1,758,622	$1,610,935	$1,782,017
Personnel Services	$12,543,765	$13,848,478	$14,102,134	$15,323,938	$15,315,958
Grand Total	**$14,027,401**	**$15,354,034**	**$15,860,756**	**$16,934,873**	**$17,097,975**

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	129.0	128.0	128.0	127.0	127.0

Budget Analysis

- The FY27 Budget for the Property Appraiser increases by $163,000 (1.0%) to $17.098M. This total expense budget supports the services provided by the Property Appraiser to the County, School Board, Municipalities, Special Districts, and other Taxing Authorities.
    - Personnel Services decreases by $8,000 (0.1%) to $15.316M due to staff turnover. Despite the overall decrease, it also includes a 3.0% general salary and wage increase. FTE has decreased by 2.0 over the last five fiscal years and remains flat at 127.0 from FY26 to FY27.
    - Operating Expenses increases by $171,000 (10.6%) to $1.782M due to the implementation of a new software system, ValueBase ($200,000).
    - Commissions charged to the County and other taxing authorities generate the revenue to fund services and includes $14.261M from the General Fund (83.4%); $867,000 from EMS, the Health Department, and Special Districts (5.1%); $155,000 from the Fire Districts (0.9%); and $1.814M from other taxing authorities (10.6%).
- The FY27 General Fund transfer, as revenue, to the Property Appraiser, increases by $158,100 (1.1%) to $14.261M.
    - In addition to the payment for the County (Countywide - $4.086M and unincorporated MSTU - $419,000), this transfer includes required payments for the School Board ($6.122M) and Municipalities ($3.634M). The combined total of School Board and Municipalities is $9.756M and represents 68.4% of the General Fund charges and 57.1% of the total commissions of $17.098M.

- The remaining $2.837M in non-General Fund revenue to the Property Appraiser's Office (PAO) is collected commissions from EMS, the Dependent Fire Districts, Forward Pinellas, Unincorporated Service Districts, and other taxing authorities, such as Pinellas Suncoast Transit Authority (PSTA), Juvenile Welfare Board (JWB), Independent Fire Districts, and Southwest Florida Water Management District (SWFWMD).
- The Property Appraiser's Budget is balanced, with total revenues equaling total expenses, and no reserves. Annually, any unused budget is returned on a pro-rata basis to the County and other taxing authorities.

Budget Summary by Program and Fund

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$12,437,094	$12,891,531	$13,984,512	$14,102,830	$14,260,930
Grand Total	**$12,437,094**	**$12,891,531**	**$13,984,512**	**$14,102,830**	**$14,260,930**

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	129.0	128.0	128.0	127.0	127.0
Grand Total	**129.0**	**128.0**	**128.0**	**127.0**	**127.0**

Sheriff

Bob Gualtieri, Sheriff
https://pcsoweb.com

Phone Number: (727) 582-6200

Department Purpose

Pursuant to Florida Statutes, the Sheriff is the chief law enforcement officer within the County. The Pinellas County Sheriff's Office (PCSO) is required to provide basic services to all citizens residing within Pinellas County. These include law enforcement, jail operations, and court security. The Sheriff also tracks sexual predators/offenders, conducts flight operations, serves civil process, manages pre-trial services, administers the misdemeanor probation program, and conducts joint operations with state and federal law enforcement agencies. The Sheriff serves as the primary law enforcement officer to the unincorporated areas of Pinellas County and to 13 of the county's 24 municipalities pursuant to contract. Additionally, the Sheriff provides a variety of law enforcement services to the other 11 municipalities and contracts with many of these cities for specialized services.

Budget Analysis

The Pinellas County Sheriff's Office's (PCSO) FY27 budget increases $22.578M (4.7%) to $501.560M. This includes the annual $2.250M designated for grant requests in the General Fund and $294,600 in Reserves for the School Crossing Guard Trust Fund.

General Fund

Staffing increases 17.0 FTE to 2,503, with Law Enforcement Operations decreasing 15.0 FTE to 1,167, Detention and Corrections Operations increasing 12.0 FTE to 1,053, and Judicial Operations increasing 20.0 FTE to 283.

Personnel Services increases $23.633M (6.0%) to $420.232M. The increase is based on an increase of 17.0 FTE and a base pay increase for deputies and non-sworn personnel of 3.0%, Florida Retirement System increases based on contribution rates approved by the Florida Legislature during the 2026 Legislative Session, and increased costs for health benefits driven by higher claims and increased prescription costs.

Operating Expenses decrease $2.390M (3.6%) to $63.327M. Included in operating expenses are property insurance premiums, fleet repair and maintenance, contractual services, technology services, training, and operating supplies.

Capital Outlay increases $1.266M (7.7%) to $17.696M. The largest amount within Capital Outlay is in the Fleet Operations Division of the Sheriff's Office to replace 189 vehicles, including 109 Tahoes, according to the established vehicle replacement plan and PCSO needs. Included in the FY27 request is $3.490M in one-time capital expenditures.

The PCSO generates revenue for the General Fund through municipal law enforcement and other contracts, fees, and charges. In FY27, Sheriff-generated revenues increase $139,000 (0.3%) to $54.640M. Revenue from municipal contracts increases $1.408M (6.0%).

School Crossing Guard Trust Fund

Operating Expenses remain flat at $10,000.

Reserves increase $70,040 (31.2%) to $294,600.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Constitutional Officers Transfers	$478,747,400	$10,000	$478,757,400	$501,255,550	$10,000	$501,265,550
Reserves	$0	$224,560	$224,560	$0	$294,600	$294,600
Grand Total	**$478,747,400**	**$234,560**	**$478,981,960**	**$501,255,550**	**$304,600**	**$501,560,150**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	2,486.0	0.0	2,486.0	2,503.0	0.0	2,503.0

Budget Summary by Program and Fund

Sheriff: Detention and Corrections
Oversees the care and custody of about 3,000 inmates on a daily basis as they await trial or as they serve their county sentences in the Pinellas County Jail that includes the Medical Division. The Department is committed to providing a safe and secure environment for inmates and staff, implementing jail programs to help inmates with their reorientation to society, and enhancing professionalism of the staff through training and educational programs.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$159,831,380	$171,777,510	$176,796,420	$186,688,650
Grand Total	**$159,831,380**	**$171,777,510**	**$176,796,420**	**$186,688,650**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	1,038.0	1,041.0	1,041.0	1,053.0

Sheriff: Judicial Operations

Judicial Operations provides security and support to the Circuit and County court system. Sheriff's deputies are at the front doors and at the judges' sides at five courthouses in Pinellas County. They ensure the security of hundreds of courthouse employees and thousands of citizens who come to the courthouses every day to conduct business, appear for proceedings or serve on a jury. Florida State Statutes also require the Sheriff's Office to serve all enforceable civil processes (writs, warrants, subpoenas, and other legal documents). Judicial Operations is also responsible for the operation of the misdemeanor/probation program which handles over 2,500 cases at any given time.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$34,181,512	$37,875,493	$39,767,940	$43,046,890
Grand Total	**$34,181,512**	**$37,875,493**	**$39,767,940**	**$43,046,890**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	255.0	252.0	263.0	283.0

Sheriff: Law Enforcement

Full primary law enforcement services in the unincorporated area of the County as well as 13 cities. The cities currently under contract with the Sheriff's office to provide full services are Belleair Beach, Belleair Bluffs, Belleair Shore, Dunedin, Indian Rocks Beach, Madeira Beach, North Redington Beach, Redington Beach, South Pasadena, Oldsmar, Safety Harbor, Seminole, and St. Pete Beach. The Sheriff's Office also has contractual agreements with other cities in the county for specific services, which includes a wide range of countywide services, including SWAT, canine, the Sexual Predator and Offender Tracking (SPOT) unit, and the airborne Flight Unit. This also includes supporting services, such as fleet maintenance, training, records, and evidence.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$227,025,343	$253,432,724	$262,183,040	$271,520,010
Grand Total	**$227,025,343**	**$253,432,724**	**$262,183,040**	**$271,520,010**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	1,175.0	1,192.0	1,182.0	1,167.0

School Crossing Guard Fund

Accounts for collection and distribution of a surcharge on parking fines assessed under Pinellas County Code Section 122-32(6) for funding training programs for school crossing guards. This program is administered by the Sheriff.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
School Crossng Guard Trst	$10,000	$10,000	$10,000	$10,000
Grand Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
School Crossng Guard Trst	$0	$0	$224,560	$294,600
Grand Total	**$0**	**$0**	**$224,560**	**$294,600**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Supervisor Of Elections

Julie Marcus, Supervisor of Elections
https://www.votepinellas.gov/

Phone Number: (727) 464-VOTE (8683)

Department Purpose

The Supervisor of Elections (Supervisor) conducts Federal, State, County, and Municipal elections. The Supervisor registers voters and maintains accurate voter registration records using the Florida Voter Registration System (FVRS), in accordance with federal and state law. The Supervisor recruits, trains, and assigns poll workers, locates and contracts with polling places, and surveys polling places, to make improvements to comply with Americans with Disabilities Act (ADA) accessibility requirements. The Supervisor conducts voter registration and education for college, high school, middle and elementary students. The Supervisor provides sample ballots to voters as required by law. The Supervisor complies with bilingual requirements of Section 203 of the Voting Rights Act (VRA).

Budget Analysis

The Supervisor of Election's FY27 Budget increases $935,000 (7.3%) to $13.737M.

Personnel Services increases $181,000 (2.6%) to $7.047M. This is due to a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees, as well as an increase in poll worker salaries and overtime pay for elections and early voting. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing does not change, remaining at 52.0 FTE.

Operating Expenses decrease $1.023M (17.8%) to $4.735M. This is primarily due to decreases in: elections-related temporary services, Sheriff's Deputies for elections, and elections staffing support; Printing & Binding for elections material such as ballots, envelopes, and brochures; and elections-related Operating Supplies expenditures.

Capital Outlay increases $1.778M (1,003.7%) to $1.955M. This is primarily due to for one-time expenditures of elections and office equipment and machinery.

Budget Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
5919971 - Trans To Soe-Personal Services	$6,145,790	$6,317,210	$6,865,390	$7,046,670
5919973 - Trans To Soe-Operating	$5,851,010	$4,849,580	$5,758,810	$4,735,390
5919976 - Trans To Soe-Capital	$3,157,060	$1,806,000	$177,090	$1,954,620

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total	**$15,153,860**	**$12,972,790**	**$12,801,290**	**$13,736,680**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	52.0	52.0	52.0	52.0

Budget Summary by Program and Fund

Supervisor of Elections

Elections include conducting Federal, State, County, and Municipal elections; qualifying candidates for County and Special District elections; recruiting, training, and assigning poll workers; locating and contracting with polling places; surveying polling places and making improvements to comply with ADA accessibility requirements; maintaining voting equipment and supplies; and complying with bilingual requirements of Section 203 of the Voting Rights Act.

Voter Registration includes registering voters and maintaining accurate voter registration records in accordance with the National Voter Registration Act (NVRA), Florida law, and the Florida Voter Registration System (FVRS) and complying with bilingual requirements of Section 203 of the Voting Rights Act. Voter Education includes education, registration, and outreach for all citizens (including senior citizens, minority community groups, language community groups, persons with disabilities, and students of all grade levels); providing sample ballots to voters; and complying with bilingual requirements of Section 203 of the Voting Rights Act.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	15,153,860	12,972,790	12,801,290	13,736,680
Grand Total	**15,153,860**	**12,972,790**	**12,801,290**	**13,736,680**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	52.0	52.0	52.0	52.0

Tax Collector

Adam Ross, Tax Collector
https://pinellastaxcollector.gov/
Phone Number: (727) 464-7777

Department Purpose

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts. The Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; issues fishing and hunting licenses; processes applications for Concealed Weapons Licenses; issues Drivers Licenses and Birth Certificates; and takes application for voter ID cards. This budget is funded with the Tax Collector fees related to the collection of the Countywide and Unincorporated area (MSTU) millage. The Tax Collector is elected by the citizens of Pinellas County every four years.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Bankruptcies	Count	72	49	85	33
Birth Certificates Issued	Count	1,168	0	1,500	500
Concealed Weapon Licenses Issued	Count	4,130	4,020	3,500	4,000
Current Year Taxes: Deferred Accounts	Count	8	13	12	6
Current Year Taxes: Installment Accounts	Count	17,238	17,240	18,080	2,400
Current Year Taxes: Tax Bills Processed	Count	404,229	403,125	413,900	425,000
Delinquent Taxes: Partial Payments	Count	36	139	50	44
Delinquent Taxes: Personal Property Tax Warrants Issued	Count	1409	1,179	1500	1,200
Delinquent Taxes: Real Estate Tax Certificates Sold	Count	10,296	11,357	11,000	11,300
Driver's Licenses and Identifications	Count	203,403	188,804	250,000	250,000
Handicapped Parking Permits Issued	Count	28,979	28,957	32,500	35,000
Sport Licenses Issued	Count	1,287	1,439	1,400	1,500
Telephone Calls Received	Count	341,158	351,356	435,000	400,000
Tourist Tax Accounts	Count	2,717	2,727	2,800	2,765
Vehicle and Vessel Registrations	Count	1,255,882	907,000	1,300,000	1,300,000
Vehicle Titles Processed	Count	791,965	470,025	750,000	600,000
Walk In Customers	Count	520,367	493,648	650,000	550,000

Budget Analysis

- FY27 revenue from Tax Collector commission fees totals $37.903M. Of this amount, $33.288M transfers from the General Fund to pay commissions for BCC Countywide, MSTU, and the School Board collections. The remaining $4.615M supports EMS, Health, Special Taxing Districts, the 12 Dependent Fire Districts, and Non-Ad Valorem tax collections and is included in the budgets of their individual funds.
- The fees are formula-based commissions set by Florida Statute, and each year the Tax Collector returns unused commissions to all the taxing entities. The annual return of unused commissions to the County General Fund is projected at $12.065M for FY27, bringing the estimated net General Fund expense to $21.223M.
- This information is based on an updated budget the Tax Collector submitted to the Department of Revenue on August 25, 2026, per Florida Statute 195.087. The Tax Collector's FY27 total expenditure budget, supported by collection fees from municipalities and all taxing entities countywide, decreases $997,000 (2.6%) to $37.639M.
    - Personnel Services increase by $374,000 (1.3%) to $28.550M due primarily to a 3.0% general wage increase to the base salary, career proficiency increases, and 5-year midpoint increases. Staffing remains unchanged at 285 FTE. These increases are offset by $600,000 in salary savings from turnover and retirement of tenured staff.
    - Operating Expenses decrease by $1.659M (16.2%) to $8.586M. This reduction is primarily due to a $725,000 recurring cost savings from a new contract with Public Soft for the Phenix cashiering system; a $350,000 reclassification to capital; the removal of $283,000 in E.D.P. contingency funding for custom IT services no longer needed; a $229,000 decrease from rightsizing the budget to reduce lapse, and a $138,000 reduction in insurance costs.
    - Capital increases by $288,000 (134.6%) to $502,000 for the purchase of computer hardware.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Constitutional Officers Transfers	$32,443,530	$0	$32,443,530	$33,287,580	$0	$33,287,580
Grand Total	**$32,443,530**	**$0**	**$32,443,530**	**$33,287,580**	**$0**	**$33,287,580**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	285.0	0.0	285.0	285.0	0.0	285.0

Budget Summary by Program and Fund

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$28,506,369	$30,033,891	$32,443,530	$33,287,580
Grand Total	**$28,506,369**	**$30,033,891**	**$32,443,530**	**$33,287,580**


Pinellas
County

Court Support


Pinellas
County

Criminal Justice Information System

Chris Rose, Director of Office of Management & Budget
Phone Number: (727) 464-3596
https://pinellas.gov/department/management-and-budget/

Department Purpose

The Criminal Justice Information System (CJIS) serves the Pinellas County portion of the 6th Judicial Circuit for Criminal, Civil, Juvenile, Probate, and Traffic courts. CJIS serves as the central database for the justice related agencies including State Attorney, Public Defender, Sheriff, Clerk of the Circuit Court, and Judiciary. CJIS is the responsibility of the County pursuant to Article V, Revision 7 of the Constitution of the State of Florida.

Budget Analysis

Operating expenditures for the FY27 budget decrease $763,000 (19.7%) to $3.109M. The decrease is due to addressing the infrastructure needs of the system, including moving to the Cloud in FY26, as a data platform. Costs are calculated and charged to this program via the County's cost allocation process.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$3,872,680	$0	$3,872,680	$3,109,630	$0	$3,109,630
Grand Total	**$3,872,680**	**$0**	**$3,872,680**	**$3,109,630**	**$0**	**$3,109,630**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Criminal Justice Info System

Funding as required by Article V of the State Constitution for the Consolidated Case Management System (CCMS) for all justice agencies throughout the County.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,961,650	$3,298,010	$3,872,680	$3,109,630
Grand Total	**$2,961,650**	**$3,298,010**	**$3,872,680**	**$3,109,630**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Judiciary

Shawn Crane, Chief Judge
https://www.jud6.org/default.htm

Phone Number: (727) 453-7401

Department Purpose

The Judiciary includes operational and administrative support for the Circuit and County Courts within Pinellas County. The Board of County Commissioners provides funding for statutorily required positions, communications, technology, and certain local option programs.

Budget Analysis

The FY27 budget decreases $15,000 (0.2%) to $6.329M.

- Personal Services increases $119,000 (2.5%) to $4.964M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing remains unchanged at 48.0 FTE, with 1.0 FTE eliminated due to a grant position ending, and 1.0 FTE added with the decision package for the JAWS support position.
- Operating expenses decreases $156,000 (12.0%) to $1.147M mainly due to reductions in Contractual Services of $100,000 (93.4%) and in the risk cost allocation of $53,000 (22.3%).
- Capital expenses increases $22,000 (11.0%) to $218,000 due mainly to purchases of machinery and equipment.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$4,844,480	$0	$4,844,480	$4,963,590	$0	$4,963,590
Operating Expenses	$1,303,190	$0	$1,303,190	$1,147,390	$0	$1,147,390
Capital Outlay	$196,490	$0	$196,490	$218,170	$0	$218,170
Grand Total	**$6,344,160**	**$0**	**$6,344,160**	**$6,329,150**	**$0**	**$6,329,150**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	48.0	0.0	48.0	48.0	0.0	48.0

Budget Summary by Program and Fund

Court Technology

Funding as required by Article V of the State Constitution to provide all reasonable and necessary technology and communications functions for the Judiciary. Funding is partially supported by Court fees. Includes technical support to the judges and staff; video and audio systems; computer systems and networks; new products and upgrades to applications; training; and teleconferencing, video conferencing, and case management system support.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,086,995	$2,144,664	$2,478,070	$2,583,570
Grand Total	**$2,086,995**	**$2,144,664**	**$2,478,070**	**$2,583,570**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	12.0	12.0	12.0	13.0

Court-County's Statutory Requirements

Funding as required by Article V of the State Constitution for certain court-related activities such as communication costs associated with Court Operations - including telephone fax and network communications. Contains the Guardianship Monitor Program which supports the Probate Judges to ensure that the requirements of court rules and statutes pertaining to guardians are followed, and the Alternative Sanctions Coordinator who attends detention calendars to link families to community social services and provides information to families in unusual or difficult delinquency cases making referrals as appropriate. Included are Intergovernmental Risk Management cost allocations.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$347,814	$190,151	$205,660	$208,370
Grand Total	**$347,814**	**$190,151**	**$205,660**	**$208,370**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	2.0	2.0	2.0	2.0

Juvenile Alternatives

Early intervention, prevention, and diversion services to first-time juvenile offenders, and non-judicial dispositions of lesser juvenile offenses to relieve overburdened juvenile courts. Collaborates with the Public Defender, State Attorney, Judiciary, local law enforcement, and the State Department of Juvenile Justice.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	448,203	526,533	479,940	479,550
Grand Total	**448,203**	**526,533**	**479,940**	**479,550**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	6.0	6.0	6.0	9.0

Teen Court

Non-judicial juvenile diversion program for youth under 18 years of age as part of the Juvenile Arbitration Program. Teen Court's purpose for the teen offender is to interrupt developing patterns of criminal behavior in juveniles by promoting self-esteem, motivation for self-improvement, and a healthy attitude toward authority.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$420,058	$387,059	$495,350	$472,000
Grand Total	**$420,058**	**$387,059**	**$495,350**	**$472,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	5.0	5.0	5.0	2.0

Juvenile Behavioral Evaluation

Supports the Unified Family Court by providing information regarding the social, emotional, behavioral, and cognitive abilities of juveniles, the overall functioning of the family, the child/adult's competence to understand proceedings, and recommended sanctions based on treatment needs. Enhances the safety and well-being of the community through client referrals for psychiatric evaluations and further treatment as deemed appropriate. The program was expanded with new Juvenile Welfare Board funding in FY18 to: 1) provide follow-up assistance to families in connecting with needed resources; and 2) to coordinate stakeholder communications and family support resources for participants in the Early Childhood Court. Promotes child safety while aiming to reunify families where possible by addressing trauma histories of parents that interfere with safe parenting.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$638,458	$810,262	$1,021,580	$1,034,350
Grand Total	**$638,458**	**$810,262**	**$1,021,580**	**$1,034,350**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	8.0	9.0	9.0	9.0

Administrative Office of the Courts

Administrative support to the Trial Court Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	132,036	444,147	380,540	329,260
Grand Total	**132,036**	**444,147**	**380,540**	**329,260**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	1.3	1.3	2.0	2.0

Drug Court
Local Option Drug Court program that provides administrative support and oversight for the County's contribution to treatment services of Drug Court participants. Additional Drug Court expenses are found in the Department of Human Services.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$247,344	$336,745	$413,900	$327,270
Grand Total	**$247,344**	**$336,745**	**$413,900**	**$327,270**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	5.0	5.0	5.0	4.0

Court Counsel
Staff attorneys and administrative assistant that are local options and are classified as Court Innovations under Article V of the State Constitution. Assist 30 Circuit Court judges and 17 County Court judges in Pinellas County. Review and act on post-conviction motions, prepare orders, respond to judges' requests for trial and pre-trial assistance, and respond to requests from the Chief Judge and the public.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$434,992	$540,710	$610,130	$635,050
Grand Total	**$434,992**	**$540,710**	**$610,130**	**$635,050**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	6.0	6.0	6.0	6.0

Law Libraries
Depository for legal materials for public use by pro se litigants and members of the bar, located in the Clearwater Old Courthouse. This program promotes trust and confidence in the judicial system by providing an access point for equal justice under the law.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$243,798	$229,273	$258,990	$259,730
Grand Total	**$243,798**	**$229,273**	**$258,990**	**$259,730**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	1.0	1.0	1.0	1.0

Public Defender

Sara Mollo, Public Defender
https://flpd6.gov/
Phone Number: (727) 464-6516

Department Purpose

The Public Defender's office provides legal advice, counsel, and defense services to needy and financially indigent citizens accused of crimes, as required by Florida law.

Budget Analysis

FY27 budget decreases $205,000 (8.4%) to $2.229M due mainly to decreases in PC purchases and an effort to offset new costs with efficiencies.

- Public Defender - Technology program includes decreases in PC Purchases of $243,000 (96.4%) offset by increases in Repair & Maintenance of Equipment of $36,000 (12.9%).
- Public Defender - Special program and Public Defender - Mitigation, Advocacy, and Treatment-BCC Funds program remain unchanged.

Public Defender does not include FTE employed by Pinellas County. The County pays professional service fees and some operating expenses for the programs described in the summary tables in the following section.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$2,433,870	$0	$2,433,870	$2,228,820	$0	$2,228,820
Grand Total	**$2,433,870**	**$0**	**$2,433,870**	**$2,228,820**	**$0**	**$2,228,820**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Public Defender-Technology

Technology and communications functions for the Public Defender, as required by Article V of the State Constitution. Funding is partially supported by Court fees.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$341,266	$316,983	$717,880	$512,830
Grand Total	**$341,266**	**$316,983**	**$717,880**	**$512,830**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Public Defender-Special

Case Manager in Public Defender's office to assist Jail Diversion clients. Responsible for transporting clients from jail to treatment programs after taking them to probation. Additional services include connecting clients to local agencies that will help with permanent housing, jobs, medical/dental needs, and food banks, resulting in less recidivism and homelessness.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$836,369	$749,640	$776,690	$776,690
Grand Total	**$836,369**	**$749,640**	**$776,690**	**$776,690**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Public Defender-Mitigation, Advocacy, and Treatment-BCC Funds

Collaboration between the Public Defender, State Attorney, Sheriff, Judiciary, and local service providers to reduce the incidence and length of incarceration of individuals diagnosed with mental illness or co-occurring mental health and substance abuse disorder including the chronic inebriate program.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$750,509	$831,778	$939,300	$939,300
Grand Total	**$750,509**	**$831,778**	**$939,300**	**$939,300**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

State Attorney

Bruce Bartlett, State Attorney
https://www.flsa6.gov/

Phone Number: (727) 464-6221

Department Purpose

The State Attorney represents the State of Florida in the circuit and county courts and is responsible for conducting criminal prosecutions of all persons charged with violating state, county, and/or local laws and ordinances. The State Attorney reviews charges and complaints to determine whether they warrant prosecution and trial. In addition to court duties, the State Attorney provides legal advice in criminal matters to all law enforcement agencies and works with these agencies to provide in-service training. The County portion of the budget funds Article V related technology requirements.

Budget Analysis

The FY27 budget increases $57,000 (6.2%) to $976,000 due to rising costs of digital evidence and case management programs.

- The Axon digital evidence management system is currently in year three of a ten-year contract with pricing locked in at a 4.0% annual increase.
- Increase in costs for Computer Information & Planning (CIP) is due to transitioning from STACWeb to STAC 3 and its portal services (both are case management systems).
- State Attorney does not include FTE funded by Pinellas County.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$909,290	$0	$909,290	$960,490	$0	$960,490
Capital Outlay	$10,250	$0	$10,250	$16,000	$0	$16,000
Grand Total	**$919,540**	**$0**	**$919,540**	**$976,490**	**$0**	**$976,490**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

State Attorney-Technology

Technology and communications functions for the State Attorney, as required by Article V of the State Constitution. Funding is partially supported by Court fees.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$683,454	$975,336	$919,540	$976,490
Grand Total	**$683,454**	**$975,336**	**$919,540**	**$976,490**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0


Pinellas
County

Independent Agencies


Pinellas
County

Business Technology Services

Jeff Rohrs, Chief Information Officer
https://pinellas.gov/department/business-technology-services/
Phone Number: (727) 453-3455

Department Purpose

BTS is the central IT service provider to Pinellas County Government. BTS provides a full suite of technology services to all BCC departments as well as continuing services to the Constitutional Officers, agencies, and the Courts. BTS is governed by the BTS Board, which consists of representation from the BCC, each Constitutional Officer, and the Judiciary.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
BTS Employee Satisfaction	Percent	100.0%	97.3%	90.0%	90.0%
Cost Performance Index (Top 12 OpEx)	Percent	1.0%	60.6%	0.0%	0.0%
First Call/Contact Resolution	Percent	79.8%	82.3%	84.0%	84.0%
IT Staff Turnover Rate	Percent	2.5%	2.9%	3.0%	3.0%
Level of Courteousness and Respectfulness	Percent	98.8%	98.3%	97.0%	97.0%
Level of Overall Satisfaction	Percent	98.4%	98.2%	98.0%	98.0%
Mean Time Between Failures for Enterprise Services: EBS Service	Business Days	79.5	189.8	90	90
Mean Time Between Failures for Enterprise Services: eGIS Service	Business Days	210.8	111.5	90	90
Mean Time Between Failures for Enterprise Services: Infrastructure	Business Days	17.5	10.3	21	21
Mean Time Between Failures for Enterprise Services: Justice Service	Business Days	107.5	122	120	120
Mean Time to Resolve Incidents: Priority 1	Hours	8.9	14.1	4	4
Mean Time to Resolve Incidents: Priority 2	Business Days	0.5	0.3	1	1
Mean Time to Resolve Incidents: Priority 3	Business Days	1.4	1.2	2	2
Mean Time to Resolve Incidents: Priority 4	Business Days	1.3	1	5	5
Projects Completed Addressing All Major Functionality Requirements	Percent	48.5%	94.8%	95.0%	95.0%
Projects Completed by Original Target	Percent	17.0%	79.3%	63.0%	63.0%
SLA Service Targets Adhered To	Percent	96.2%	96.6%	94.0%	94.0%
Unplanned Cost Variance	Percent	:	3.6%	2.0%	2.0%

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Variance Budget Year End	Percent	93.5%	93.9%	98.0%	98.0%

FY26 Accomplishments

- Implemented new Human Services Electronic Medical Records system - AthenaHealth (ARPA)
- Supported substantial damage processes in coordination with Emergency Management, BDRS
- Partnered with Fleet Management for implementation of AssetWorks for Fleet vehicle management
- Implemented StacWeb, a new case management system for the Public Defenders Office
- Performed Enterprise Cybersecurity Audit across all constitutional functions
- Audited and mitigated all County websites for ADA compliance

Budget Analysis

Business Technology Services Fund

The FY27 Business Technology Services (BTS) department budget decreases $3.139M (4.3%) to $70.192M. Excluding the American Rescue Plan Act (ARPA) fund, Business Technology Services fund FY27 budget decreases $3,000 (0.0%) to $68.572M.

Personnel Services decreases $355,000 (1.3%) to $26.594M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing decreases by 5.0 FTE to 174.0.

The BTS department's Operating expenses decreases $3.029M (8.2%) to $33.947M. Excluding ARPA, the BTS fund's Operating expenses increases $107,000 (0.3%) to $32.327M. Increases include $498,000 (26.8%) to $2.354M for Communication Services, $124,000 (3.5%) to $3.697M for Rental and Leases, $126,000 (1.2%) to $10.381M for Repair and Maintenance, and $761,000 (40.5%) to $2.641M for web service subscriptions under GASB 96 rules. Decreases include $655,000 (6.0%) to $10.282M for Professional Services, $285,000 (100.0%) to $0 for various contractual services, and $353,000 (12.4%) for cost allocations. ARPA decreases $3.136M (65.9%) to $1.620M due to project completions.

Capital increases $917,000 (10.6%) to $9.551M due to re-budgeting unspent funds and the year 2 appropriations for the ERP project of $1.067M (17.8%) to $7.060M and a decrease of $137,000 (21.0%) to $515,000 in realignment of resources within BTS Capital Improvement Plan Machinery and Equipment.

Reserves decreases $672,000 (87.0%) to $100,000.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$0	$26,949,320	$26,949,320	$0	$26,594,060	$26,594,060
Operating Expenses	$0	$36,975,610	$36,975,610	$0	$33,946,500	$33,946,500
Capital Outlay	$0	$8,634,780	$8,634,780	$0	$9,551,420	$9,551,420
Reserves	$0	$771,660	$771,660	$0	$100,000	$100,000
Grand Total	**$0**	**$73,331,370**	**$73,331,370**	**$0**	**$70,191,980**	**$70,191,980**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	179.0	179.0	0.0	174.0	174.0

Budget Summary by Program and Fund

BCC Strategic Projects

Provides business services needed to manage and implement strategic projects for the BCC departments at the direction of the County Administrator's Executive Leadership Team.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
American Rescue Plan Act	$134,864	$3,085,683	$4,756,000	$1,620,000
Business Technology Svcs	$1,743,477	$584,903	$5,335,160	$6,325,120
Grand Total	**$1,878,341**	**$3,670,587**	**$10,091,160**	**$7,945,120**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

BCC Technology Support Services

Provides a variety of information technology and business support services such as process mapping, change management, governance support, and IT application portfolio management. This program includes recurring costs associated with software license and maintenance for delivered project solutions, and the daily activities and management to support these ongoing efforts once implemented.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Business Technology Svcs	$0	($29,344)	$0	$0
Grand Total	**$0**	**($29,344)**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Custom IT Services

Staffing, licensing, maintenance and support, and technology refresh in support of Custom Information Technology Services. Customers of these services are directly billed according to the terms of a negotiated service level agreement with BTS.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Business Technology Svcs	$2,093,993	$1,734,158	$4,185,870	$6,308,220
Grand Total	**$2,093,993**	**$1,734,158**	**$4,185,870**	**$6,308,220**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	15.0	15.0	15.0	12.0

Enterprise IT Services

BTS Board supported services that are available for use by all County departments under the BCC as well as BCC approved agency affiliates, Independents, and Constitutional Officers. Funding is primarily General Government, and consumption of services is tracked and notionally billed by BTS. This program tracks all recurring expenses for labor, licensing, maintenance and support, and technology refresh in support of Enterprise Information Technology Services.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
American Rescue Plan Act	$0	$0	$0	$0
Business Technology Svcs	$45,130,900	$43,265,295	$54,268,710	$52,292,230
Grand Total	**$45,130,900**	**$43,265,295**	**$54,268,710**	**$52,292,230**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	152.3	152.3	152.3	150.3

Reserves
Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Business Technology Svcs	$0	$0	$771,660	$100,000
Grand Total	**$0**	**$0**	**$771,660**	**$100,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Justice CCMS
Staffing, licensing, maintenance and support, and technology refresh in support of Justice Consolidated Case Management System (CCMS). Integrates Civil, Probate, and Criminal functions along with Attorney Management and Supervision. Utilized by the Clerk of the Circuit Court and Comptroller, Judiciary, Public Defender, State Attorney, and Sheriff as well as several other agencies. Supports the processing requirements for the following case types: criminal, civil, juvenile delinquency and dependency, unified family court, traffic, parking, appeals, and alternative dispute resolution. CCMS is the responsibility of the County pursuant to Article V of the State Constitution.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Business Technology Svcs	$2,524,820	$2,774,209	$4,013,970	$3,546,410
Grand Total	**$2,524,820**	**$2,774,209**	**$4,013,970**	**$3,546,410**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	11.7	11.7	11.7	11.8

Transfers Program
Oversees the transfer of intra- and intergovernmental funds.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Business Technology Svcs	$0	$352,830	$0	$0
Grand Total	**$0**	**$352,830**	**$0**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Human Resources

Wade Childress, Chief Human Resources Officer
https://pinellas.gov/department/human-resources/
Phone Number: (727) 464-3367

Department Purpose

The Human Resources Department (HR) provides a central personnel servicing function for the following appointing authorities: Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Supervisor of Elections, Tax Collector, County Attorney, Office of Human Rights, Forward Pinellas, and Department of Business Technology Services. The Human Resources Department is governed by a Personnel Board, consisting of seven members: two members appointed by the Board of County Commissioners, two members appointed by the Constitutional Officers of the County, two members appointed by the Employees' Advisory Council, and one member selected by the other six members.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
I Receive Competitive Benefits Overall (Biennial Year)	Percent		88.0%		100.0%
New-Hire Orientation Attendance (Calendar Year)	Number	467	522	500	500
New-Hires that Reported Being Referred by a Current County Employee	Number	222	116	200	200
Time to Fill Positions (Calendar Year)	Days	66.7	65.6	70	70

FY26 Accomplishments

- Selected and initiated implementation of a new Enterprise Resource Planning (ERP) platform (Workday), with go-live scheduled for January 2027; completed vendor selection and began process mapping to modernize HR, payroll, and finance operations.
- Secured Guidehouse as implementation partner
- Prepared HR as the first phase of ERP implementation, including transition of 2026 benefits enrollment into the new system.
- Launched an employee engagement campaign for ERP implementation, including a countywide slogan contest to drive awareness and participation.
- Executed a competitive procurement process resulting in selection of Reliance Matrix as the new FMLA and Disability vendor (effective January 2026), improving claims processing efficiency and enhancing employee experience through expanded digital tools.

- Transitioned Flexible Spending Account (FSA) administration to P&A Group, ensuring continuity with no program disruption.
- Hosted a countywide career fair attracting approximately 500 candidates, strengthening the talent pipeline and employer brand.

Budget Analysis

Overall, the FY27 Budget decreases $40,000
(0.8%) to $5.078M. Human Resources appropriations come from the General Fund.

Personnel Services increase by $37,000 (0.8%) to $4.661M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27.

Staffing decreases by 0.8 FTE, to 33.6 FTE for FY27. The decrease is 0.4 FTE from a vacant part-time position and 0.4 FTE from a full-time position. The full-time position is partially funded at 0.6 FTE through April 2027. The position is needed for initial transition support to the HR module of the new Workday ERP, and the retiring employee will not be replaced. The FTE for this position will drop to 0.0 for the remainder of FY27 and the FY28 budget year.

Net Operating Expenses decrease by $76,000 (15.5%) to $417,000, primarily due to exercising one of the 3.0% reduction options for HR, skipping the biennial Employee Voice Survey for FY27.

Human Resources manages the Employee Health Benefits Fund. This internal service fund is used for all employee-paid premiums, employer contributions, and to pay employee health and dental plan claims. The Employee Health Benefits Fund budget is described in the Support Funding section of the budget document.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$4,623,920	$0	$4,623,920	$4,660,720	$0	$4,660,720
Operating Expenses	$493,570	$0	$493,570	$417,220	$0	$417,220
Grand Total	**$5,117,490**	**$0**	**$5,117,490**	**$5,077,940**	**$0**	**$5,077,940**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	34.4	0.0	34.4	33.6	0.0	33.6

Budget Summary by Program and Fund

Unified Personnel System-Human Resources

Strategic and administrative support for the Unified Personnel System (UPS) to position Pinellas County Government as a top-choice employer in the Tampa Bay Region. HR implements and applies the Personnel Act, coordinates HR activities with all Appointing Authorities, and provides guidance to UPS organizations.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$3,802,126	$3,632,464	$4,171,770	$4,208,180
Grand Total	**$3,802,126**	**$3,632,464**	**$4,171,770**	**$4,208,180**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	27.4	27.9	27.9	27.1

Employee Health Benefits

Administers the Employee Health Benefits programs, including the Wellness Center.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$596,177	$628,171	$759,820	$685,310
Grand Total	**$596,177**	**$628,171**	**$759,820**	**$685,310**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	6.4	5.2	5.2	5.2

Volunteer Services

Management of the Volunteer Program for the Unified Personnel System

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$195,444	$178,898	$185,900	$184,450
Grand Total	**$195,444**	**$178,898**	**$185,900**	**$184,450**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	1.6	1.3	1.3	1.3

Office of Human Rights

Betina Baron, Director
Phone Number: (727) 464-4880
https://pinellas.gov/department/office-of-human-rights/

Department Purpose

The Office of Human Rights (OHR) is committed to protecting all residents of Pinellas County from cases of discrimination in the areas of fair housing, employment, public accommodations, wage theft assistance, and government programs and assistance.

FY26 Accomplishments

- Completed Substantial Equivalency for Equal Employment Opportunity Commission (EEOC) and continued certification with U.S. Department of Housing and Urban Development (HUD), certifying OHR to enforce the laws associated with HUD and EEOC, meet contractual obligations, and ensure that the Ordinance language meets federal approval. OHR satisfied EEOC Work-Sharing Agreements and successfully completed HUD Case Processing Performance Review.
- Maintained a robust Wage Theft and Recovery program and Special Magistrate Hearings. Continued to provide effective mediation and conciliation services for Housing, Employment, Public Accommodations and Wage Theft cases.
- Continued outreach and community engagement with nonprofits, community organizations, housing providers, legal providers, businesses, and employers. OHR participated in more than 90 outreach, education, and training activities. Continued to provide support, guidance and training to employees, departmental leadership, internal and external stakeholders, community organizations, housing providers, and businesses. OHR also continued to provide support for civil rights grant assurances.
- Maintained a longstanding relationship with the Tampa Bay Fair Housing Consortium (TBFHC). Coordinated an impactful 2026 Fair Housing Symposium and Art Contest to commemorate April Fair Housing Month.

Budget Analysis

The Office of Human Rights FY27 Budget decreases $63,000 (4.2%) to $1.438M.

Personnel Services decreases $42,000 (3.3%) to $1.245M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Personnel changes, including the retirement of the prior Director, the promotion of a new Director, and the hiring of a Compliance Manager resulted in a natural net decrease of $43,000 to the personnel budget. Staffing does not change, remaining at 10.0 FTE.

Operating Expenses decreases $21,000 (9.9%) to $192,000. The department reviewed historical spending and current service demands to strategically reduce costs in areas such as travel, mediation services, and legal fees. These adjustments right-size the budget while maintaining the department's ability to meet its obligations.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$1,287,190	$0	$1,287,190	$1,245,140	$0	$1,245,140
Operating Expenses	$213,520	$0	$213,520	$192,380	$0	$192,380
Grand Total	**$1,500,710**	**$0**	**$1,500,710**	**$1,437,520**	**$0**	**$1,437,520**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	10.0	0.0	10.0	10.0	0.0	10.0

Budget Summary by Program and Fund

Office of Human Rights

Protects residents of the county from discrimination in employment and places of public accommodations (establishments open to the public for commerce). Prepares reports mandated by federal government (EEO-4, Workforce Utilization), and ensures county compliance with a multitude of applicable civil rights laws. Provides training to internal and external clients, and conducts education and outreach. Enforces County ordinance requiring gas retailers to provide refueling assistance to persons with disabilities. Protects residents of the county from theft of wages earned, but unpaid by employer.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$537,597	$558,834	$602,910	$593,720
Grand Total	**$537,597**	**$558,834**	**$602,910**	**$593,720**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	3.9	3.9	3.9	3.9

Fair Housing Assistance

Enforcement of the Fair Housing Act, Title VIII of the Civil Rights Act of 1968, and Pinellas County Code, Chapter 70, to protect citizens from Housing Discrimination. Engages in education and outreach efforts.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$799,313	$830,288	$897,800	$843,800
Grand Total	**$799,313**	**$830,288**	**$897,800**	**$843,800**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	6.1	6.1	6.1	6.1

Support Funding


Pinellas
County

Drug Abuse Trust

Karen Yatchum, Director
https://pinellas.gov/pinellas-county-alcohol-drug-abuse-trust-fund-awards/
Phone Number: (727) 464-5045

Department Purpose

The Drug Abuse Trust is utilized to account for additional assessments levied by the court against drug offenders pursuant to Sections 893.13(4) and 893.165, Florida Statutes. These funds are used for assistance grants to local drug abuse programs.

Budget Analysis

The Drug Abuse Trust Fund revenues are reduced by $19,830 or 35.5%, totaling $35,990 in FY27. Trust Fund expenditures are remaining flat at $35,000.

Trust Fund Reserves are decreasing by $19,830 or 95.2%, totaling $990 in FY27.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Grants and Aids	$0	$35,000	$35,000	$0	$35,000	$35,000
Reserves	$0	$20,820	$20,820	$0	$990	$990
Grand Total	**$0**	**$55,820**	**$55,820**	**$0**	**$35,990**	**$35,990**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Drug Abuse Trust

Additional assessments levied by the court against drug offenders pursuant to Sections 893.13(4) and 893.165, Florida Statutes. These funds are used for assistance grants to local drug abuse programs throughout the County.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Drug Abuse Trust Fund	$34,044	$32,149	$35,000	$35,000
Grand Total	**$34,044**	**$32,149**	**$35,000**	**$35,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Drug Abuse Trust Fund	$0	$0	$20,820	$990
Grand Total	**$0**	**$0**	**$20,820**	**$990**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

East Lake Library Services District

Anne-Maire Nurnberger, Director
https://www.eastlakelibrary.org/
Phone Number: (727) 773-2665

Department Purpose

The East Lake Library Services District (East Lake Library SD) is a municipal services taxing district within unincorporated Pinellas County. This special taxing district was established in May 2013 by the Board of County Commissioners for the purpose of providing library facilities, services, and programs to the residents within the East Lake Fire District boundaries. These facilities and services are funded by ad valorem taxes. Property owners within the East Lake Library SD are levied a separate millage for this purpose. The maximum millage rate that can be levied is 0.25 mills.

Budget Analysis

Excluding Reserves, the FY27 Budget for East Lake Library Services District expenditures total $1.105M, which is an increase of $10,800 (1.0%) over the FY26 Budget. Of the total expenditure budget, $1.076M (92.8%) will be utilized for the program and $29,800 (2.6%) for Tax Collector and Property Appraiser service commissions, as required by State statute. At a total resource of $1.160M, the FY27 Revenue Budget increases $11,270 (1.0%), over the FY26 Budget, primarily due to the increase in taxable property values. For the total budget, reserve levels are $54,210 (4.7%).

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$0	$5,960	$5,960	$0	$6,270	$6,270
Debt Service Exp	$0	$600	$600	$0	$600	$600
Grants and Aids	$0	$1,058,360	$1,058,360	$0	$1,068,740	$1,068,740
Constitutional Officers Transfers	$0	$29,690	$29,690	$0	$29,800	$29,800
Reserves	$0	$53,740	$53,740	$0	$54,210	$54,210
Grand Total	**$0**	**$1,148,350**	**$1,148,350**	**$0**	**$1,159,620**	**$1,159,620**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

East Lake Library Svc District

Library services, facilities and programs to residents of the East Lake area.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
East Lake Library Svc District	$957,164	$998,345	$1,064,920	$1,075,610
Grand Total	**$957,164**	**$998,345**	**$1,064,920**	**$1,075,610**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
East Lake Library Svc District	$0	$0	$53,740	$54,210
Grand Total	**$0**	**$0**	**$53,740**	**$54,210**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
East Lake Library Svc District	$6,587	$6,786	$7,200	$7,170
Grand Total	**$6,587**	**$6,786**	**$7,200**	**$7,170**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
East Lake Library Svc District	$19,210	$20,608	$22,490	$22,630
Grand Total	**$19,210**	**$20,608**	**$22,490**	**$22,630**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

East Lake Recreation Services District

Mark Sanders, Director
http://www.eastlakerecreation.org/
Phone Number: (727) 938-4300

Department Purpose

The East Lake Recreation Services District (East Lake Recreation SD) is a municipal services taxing district within unincorporated Pinellas County. This special taxing district was established in June 2014 by the Board of County Commissioners for the purpose of providing recreation services and facilities within the East Lake Fire District boundaries. These services and facilities are funded by ad valorem taxes. Property owners within the East Lake Recreation SD are levied a separate millage for this purpose. The maximum millage rate that can be levied is 0.25 mills.

Budget Analysis

Excluding Reserves, the FY27 Budget for East Lake Recreation Services District expenditures total $1.103M, which is an increase of $8,690 (0.8%) over the FY26 Budget. Of the total expenditure budget, $1.073M (92.7%) will be utilized for the program and $29,800 (2.6%) for Tax Collector and Property Appraiser service commissions, as required by State statute. At a total resource of $1.157M, the FY27 Budget increases $9,070 (0.8%) over the FY26 Budget, primarily due to the increase in taxable property values. For the total budget, reserve levels are $54,250 (4.7%).

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$0	$6,010	$6,010	$0	$6,270	$6,270
Debt Service Exp	$0	$600	$600	$0	$320	$320
Grants and Aids	$0	$1,058,210	$1,058,210	$0	$1,066,810	$1,066,810
Constitutional Officers Transfers	$0	$29,690	$29,690	$0	$29,800	$29,800
Reserves	$0	$53,870	$53,870	$0	$54,250	$54,250
Grand Total	**$0**	**$1,148,380**	**$1,148,380**	**$0**	**$1,157,450**	**$1,157,450**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

East Lake Recreation Services

Recreation services and facilities within the East Lake area.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
East Lake Recreation Svc District	$957,164	$1,001,367	$1,064,820	$1,073,400
Grand Total	**$957,164**	**$1,001,367**	**$1,064,820**	**$1,073,400**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
East Lake Recreation Svc District	$0	$0	$53,870	$54,250
Grand Total	**$0**	**$0**	**$53,870**	**$54,250**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
East Lake Recreation Svc District	$6,587	$6,786	$7,200	$7,170
Grand Total	**$6,587**	**$6,786**	**$7,200**	**$7,170**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
East Lake Recreation Svc District	$19,210	$20,608	$22,490	$22,630
Grand Total	**$19,210**	**$20,608**	**$22,490**	**$22,630**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Employee Health Benefits

Wade Childress, Chief Human Resources Officer
https://pinellas.gov/department/human-resources/
Phone Number: (727) 464-3367

Department Purpose

Employee Health Benefits accounts for the expenditures associated with medical benefits, dental benefits, and the wellness program for County employees. The costs of these self-insured benefits are funded through an internal service fund established for the purpose of administering the County's comprehensive coverage for employees. The Employee Health Benefits Fund is administered by the Human Resources Department (HRD), whose budget is listed under Independent Agencies. Beginning in Fiscal Year 2008, the reserve for accrued liability holds the County's cumulative funding for Other Post Employment Benefits (OPEB) obligations. For fiscal years starting after June 15, 2017, the Governmental Accounting Standards Board requires recording 100% of the OPEB obligation at implementation and yearly updates. The County’s expense is the annual change in the total obligation.

FY26 Accomplishments

On-Site Wellness Buses

- Skin Cancer Screenings
- Mammograms
- Vaccinations
- RFP Solicitation for Pharmacy Benefit Management
- RFP Solicitation for Employee Advocacy Services
- Implementation of Benefits in the new Workday enterprise resource planning system

Budget Analysis

Overall, the Employee Health Benefits FY27 Budget increases $125,000 (0.06%) to $201.276M. Excluding Reserves, the expenditure budget increases $13.731M (18.2%) to $89.138M. Reserves decrease $13.605M (10.8%) to $112.138M, drawn down to cover the increased appropriation. From FY23 through FY25, the County's self-funded benefits plan experienced an average increase of about $3.000M (5.1%) in medical claims costs per year, slightly less than the growth in medical and pharmacy costs at the national level. The 18.2% increase in expenditures over the FY26 Adopted Budget is consistent with amendments needed during FY25 and FY26 to meet the increasing claims cost for medical and pharmacy services. FY27 untethers the medical claims budget from previously conservative amounts to meet cumulative inflationary growth. It resets the medical claims budget at the level of FY26 estimated expense ($68.433M), plus $3.030M (4.4% inflation), plus $2.000M. The additional $2.000M is appropriated in the Employee Health Benefits Fund but under General Government for budgetary control. It is transparent for accountability and available for quick response to potential spikes in weekly invoices. Any unneeded appropriation returns to the fund balance at the end of the fiscal year.

Employee Health Benefits resources and appropriations are accounted for in the Employee Health Benefits Fund, separate from all other County funds. Revenues increase $1.387M (1.9%) to $73.544M due to interest earnings. By using accumulated fund balance, FY27 charges to departments for employer contributions to the plan decrease $590 per year, to $18,500 for each active employee.

Personnel Services totals $79.062M, of which $74.963M is for medical and dental claims. An additional $2.000M, within the Employee Health Benefits Fund, is separately budgeted and shown under General Government. Another $3.611M is for retiree health premiums, wellness incentives, and the employer contribution to Health Savings Accounts (HSA) under the

high-deductible plan. These budget items are categorized as personnel expense under accounting guidelines. Salaries and benefits total $488,000, a 2.7% increase over FY26. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. Staffing does not change, remaining flat at 3.0 FTE in FY27.

Operating Expenses increase by $1.832M (40.4%) to $6.370M primarily due to contracted medical plan administration and other contractual services increases.

Capital Outlay decreases by $6,000 (50.0%) to $6,000.

The Transfer to the General Fund decreases by $4.761M (73.7%) because one of the two transfers in FY26 was a one-time expense to cover increases in medical plan premiums for the Sheriff's Office. The FY27 Budget continues the transfer of $1.7M to the General Fund for a second year.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$0	$64,396,010	$64,396,010	$0	$79,061,990	$79,061,990
Operating Expenses	$0	$4,537,330	$4,537,330	$0	$6,369,570	$6,369,570
Capital Outlay	$0	$12,000	$12,000	$0	$6,000	$6,000
Transfers to Other Funds	$0	$6,461,460	$6,461,460	$0	$1,700,000	$1,700,000
Reserves	$0	$125,743,740	$125,743,740	$0	$112,138,390	$112,138,390
Grand Total	**$0**	**$201,150,540**	**$201,150,540**	**$0**	**$199,275,950**	**$199,275,950**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	3.0	3.0	0.0	3.0	3.0

Budget Summary by Program and Fund

Employee Health Benefits

Administers the Employee Health Benefits programs, including the Wellness Center.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emp Health Benefits	$69,759,489	$70,697,668	$68,945,340	$85,437,560
Grand Total	**$69,759,489**	**$70,697,668**	**$68,945,340**	**$85,437,560**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	2.0	3.0	3.0	3.0

Transfers Program
Oversees the transfer of intra- and intergovernmental funds.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emp Health Benefits	$0	$0	$6,461,460	$1,700,000
Grand Total	**$0**	**$0**	**$6,461,460**	**$1,700,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves
Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emp Health Benefits	$0	$0	$125,743,740	$112,138,390
Grand Total	**$0**	**$0**	**$125,743,740**	**$112,138,390**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Fire Protection Districts

David Hare, Interim Director
https://pinellas.gov/department/safety-and-emergency-services/
Phone Number: (727) 464-3891

Department Purpose

The Fire Districts Fund accounts for the cost of operating 12 Fire Districts throughout the County which provide fire and suppression services to unincorporated areas of Pinellas County. Each fire district levies an ad valorem tax on real properties within the district. These funds are distributed via contract to cities and other independent agencies to finance the provision of fire protection services to the Fire Districts. The fund is administered by the Safety and Emergency Services Department - EMS and Fire Administration Division.

Budget Analysis

The Fire Protection Districts FY27 Budget increases $4.998M (8.6%) to $63.022M.

Personal Services increases $5,000 (1.5%) to $321,000. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27. Staffing remains flat at 1.8 FTE.

Operating expenses increases $25,000 (3.5%) to $735,000 due to increases in Other Current Charges of $111,000 (24.2%) to $571,000 and in cost allocations of $14,000 (9.6%) to $159,000. Repair and Maintenance decreases $100,000 (100.0%) to $0.

Grants and Aids increases $4.926M (16.1%) to $35.570M due to increases in salaries related to fire suppression for unincorporated residents from the twelve fire districts.

Reserves increases $27,000 (0.1%) to $26.193M.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$0	$316,590	$316,590	$0	$321,250	$321,250
Operating Expenses	$0	$709,790	$709,790	$0	$734,760	$734,760
Grants and Aids	$0	$30,644,210	$30,644,210	$0	$35,570,270	$35,570,270

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Pro Rate Clearing	$0	($458,490)	($458,490)	$0	($477,220)	($477,220)
Constitutional Officers Transfers	$0	$647,120	$647,120	$0	$680,540	$680,540
Reserves	$0	$26,165,160	$26,165,160	$0	$26,192,570	$26,192,570
Grand Total	**$0**	**$58,024,380**	**$58,024,380**	**$0**	**$63,022,170**	**$63,022,170**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	1.8	1.8	0.0	1.8	1.8

Budget Summary by Program and Fund

Unincorporated Fire Districts

Fire protection via contracts with cities and other independent agencies for the unincorporated areas of Pinellas County in 12 separate, dependent fire protection districts: Belleair Bluffs, Clearwater, Dunedin, Largo, Pinellas Park, Safety Harbor, South Pasadena, Tarpon Springs, Gandy, Tierra Verde, High Point, and Seminole. Funded by ad valorem taxes collected from property owners in each district.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fire Districts	$20,241,769	$22,709,168	$31,212,100	$36,149,060
Grand Total	**$20,241,769**	**$22,709,168**	**$31,212,100**	**$36,149,060**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	1.8	1.8	1.8	1.8

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fire Districts	$0	$0	$26,165,160	$26,192,570
Grand Total	**$0**	**$0**	**$26,165,160**	**$26,192,570**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fire Districts	$156,278	$154,626	$151,950	$155,600
Grand Total	**$156,278**	**$154,626**	**$151,950**	**$155,600**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fire Districts	$444,905	$446,521	$495,170	$524,940
Grand Total	**$444,905**	**$446,521**	**$495,170**	**$524,940**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Feather Sound CSD

William M. Mitchell, Sr., President
www.feathersoundcsd.org

Phone Number: (813) 898-2836

Department Purpose

The Feather Sound Community Services District (FSCSD) is a special taxing district within unincorporated Pinellas County. This special taxing district was created by a vote of the residents of Feather Sound. It was established for the purpose of providing street lighting and the acquisition, development, and maintenance of recreational areas and greenspace for the residents of Feather Sound. The services are funded by ad valorem taxes. Property owners within the district are levied a separate millage for this purpose. The maximum millage rate that can be levied is 1.0 mill.

Budget Analysis

The Feather Sound Community Service District's (FSCSD) FY27 Budget, excluding Reserves, increases $7,000 (1.9%) to $347,000. This is due to increases in grants and aids.

The Feather Sound Community Services District (FSCSD) is supported by a dedicated property tax levy of 0.7000 mills. The FY27 budgeted tax revenue is $325,000. The FY27 payment of $332,000 to FSCSD increases $7,000 (2.0%). The district is a non-profit entity which provides street lighting and parkland maintenance services for the area. The annual payment to the non-profit sometimes exceeds the property tax revenues collected, due to various community improvements needed. This overage has historically been funded by reserves held both at Pinellas County and FSCSD.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$0	$4,630	$4,630	$0	$4,990	$4,990
Debt Service Exp	$0	$1,000	$1,000	$0	$500	$500
Grants and Aids	$0	$325,000	$325,000	$0	$331,500	$331,500
Constitutional Officers Transfers	$0	$9,360	$9,360	$0	$9,590	$9,590
Reserves	$0	$156,350	$156,350	$0	$145,810	$145,810
Grand Total	**$0**	**$496,340**	**$496,340**	**$0**	**$492,390**	**$492,390**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Feather Sound Community Services

Maintains and improves the Feather Sound Community Services District's common grounds including: street lights, greenspace maintenance, and recreation area enhancements.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Feather Sound Com Svc Dst	$248,330	$289,200	$330,630	$336,990
Grand Total	**$248,330**	**$289,200**	**$330,630**	**$336,990**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Feather Sound Com Svc Dst	$0	$0	$156,350	$145,810
Grand Total	**$0**	**$0**	**$156,350**	**$145,810**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Feather Sound Com Svc Dst	$2,064	$2,140	$2,300	$2,380
Grand Total	**$2,064**	**$2,140**	**$2,300**	**$2,380**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Feather Sound Com Svc Dst	$6,359	$6,803	$7,060	$7,210
Grand Total	**$6,359**	**$6,803**	**$7,060**	**$7,210**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Forward Pinellas

Whit Blanton, Executive Director
https://forwardpinellas.org/
Phone Number: (727) 464-8712

Department Purpose

Forward Pinellas is a land use and transportation planning agency. The agency is charged with addressing countywide land use and transportation concerns, as both the Pinellas Planning Council and Pinellas County Metropolitan Planning Organization. Forward Pinellas not only provides a forum for countywide decision-making on transportation and land use issues, but also assists Pinellas County's 24 cities and unincorporated Pinellas County with technical support, regional coordination and policy advice and guidance.

The Pinellas Planning Council (PPC) is a dependent special district of the Board of County Commissioners. The Board of County Commissioners approves its budget and certifies its millage. The Pinellas Planning Council has existed in some form since 1965. It was reconstituted in its current form in 1988 by a special act of the State Legislature (Chapter 88-464, Laws of Florida), and approved by countywide referendum as an amendment to the Pinellas County Charter. In September 2014, the Pinellas Planning Council (PPC) unified its membership with the Pinellas County Metropolitan Planning Organization (MPO), as stipulated by Chapter 2012- 245, Laws of Florida. The merged board is charged with addressing both countywide land use and transportation concerns within the boundaries of Pinellas County, and it has re-branded itself as Forward Pinellas. Both the PPC and the MPO continue to exist as regulated separate organizations. The agency's staff are PPC employees, and the PPC is reimbursed by the MPO for applicable operating costs and staff services.

Performance Measures

A state law enacted in 2024 requires special districts to set clear goals, objectives, and measurable performance standards. Section 189.0694, Florida Statutes, directs each special district to annually publish an online report showing what it achieved in the previous year, how it measured success, where it fell short, and how it will continue to work toward its goals in the next year. This ensures transparency and accountability, making it easier to track whether districts are delivering results.

The Pinellas Planning Council established performance measures and standards to comply with the new law, and for the second year in a row, all targets have been met. These performance measures demonstrate the effectiveness of agency programs and initiatives in areas such as transportation planning, land use, and intergovernmental coordination. Below are a few key highlights:

- 100% compliance with deadlines, documentation completeness, and public notice for Countywide Plan Map amendments
- 207 technical inquiries from local governments were answered within an average of two business days, surpassing the 5-day target
- Nine local governments received help updating comprehensive plans and codes
- Ten local governments received technical mapping support
- Planner-in-residence services were provided to two municipalities

- Monthly legislative updates were delivered during the Florida legislative session to keep local officials informed of policy changes impacting land use and transportation planning

FY26 Accomplishments

- Selected to receive a Special Achievement in GIS (SAG) Award from Esri.
  - This prestigious award is given to user sites around the world to recognize outstanding work with Geographic Information System technology.
- Developed three-dimensional models using ArcGIS Urban to inform elected officials on technical assistance projects in Indian Rocks Beach, Clearwater, South Pasadena, Dunedin and Palm Harbor.
- Continued the process to update the Pinellas County Multimodal Impact Fee Ordinance, including coordinating the adoption of an interlocal agreement between Pinellas County and the municipal partners to fulfill the requirements of HB 479.
  - This required update is a jointly managed and funded project by Forward Pinellas, Pinellas County, St. Petersburg, Clearwater, and Largo.
- Maintained the “Live Local” Affordable Housing Dashboard.
  - This tool is the first in the State to track affordable housing projects that have taken advantage of pre-emptions that were passed by the Florida Legislature and signed into law by the Governor.
- Completed the first phase of a regional transit-oriented development plan for U.S. Highway 19 in partnership with Pasco County.
- Provided funding and technical assistance to the Cities of Pinellas Park and Largo to adopt the Target Employment Center land use subcategories and regulatory incentives.

Work Plan

On going:

- Countywide Plan Map Amendments Processing
- Consistency Review Determinations
- Planners Advisory Committee (PAC) Support
- Countywide Plan Maintenance
- Local Government Zoning Map Maintenance
- Interagency Coordination

Required Activities

- Countywide Rules Annual Interpretations
- Countywide Plan Map Annual Update
- Special District Performance Measures Report
- Countywide Trends & Conditions Report
- Annual Budget Development
- University of South Florida Master of Urban & Regional Planning *(MURP)* Fellowship
- Forward Pinellas Annual Report
- Live Local Dashboard Update

Special Projects

- Gateway Partnership Meetings
- St. Petersburg's District 2 Master Plan Support
- Pinellas County Multimodal Impact Fee Ordinance Update
- ArcGIS Urban Modeling for Local Governments
- Develop Residential Density Software Tool
- East Bay Drive Corridor Study (PPC portion)
- Economic Impacts of Transit Investment Study
- Indian Rocks Beach Mixed-Use Regulations
- South Pasadena Commercial Corridor Regulations
- Gulfport Accessory Dwelling Unit Study and Land Development Regulations
- Oldsmar Accessory Dwelling Unit Public Outreach
- Largo Bay Vista Master Plan Development
- Joe's Creek Industrial Park Master Plan Implementation Support
- Truth in Annexation Webpage Update
- Develop Alternatives to the Scenic/Noncommercial Corridor Designation and Master Plan
- Comprehensive Plan Update - Redington Shores
- Comprehensive Plan Update - Seminole

Budget Analysis

The Pinellas Planning Council (PPC) annually adopts a countywide ad valorem tax, with the corresponding millage levy authorized by the Board of County Commissioners. The maximum tax levy authorized by the Special Act (Chapter 2012-245, Laws of Florida) is one-sixth of one mill (0.1666), with the FY27 millage levy of 0.0171 mil at 10.3% of the maximum authorized levy. The millage rate was reduced from 0.0200 to 0.0175 mil in the FY26 Budget and reduced to 0.0171 mil in FY27 Budget. Revenues from ad valorem taxes increased $39,000 (1.7%) to $2.379M due to the increase in the property values of 4.4% for the PPC.

The FY27 budget increases $96,000 (1.3%) to $7.387M.

Personal Services increases $89,000 (3.6%) to $2.568M. The FY27 budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27.

Operating Expenses increases $47,000 (3.7%) to $1.323M due to increases in Professional Services of $157,000 (36.2%) and in Accounting and Auditing of $29,000 (105.9%) offset by decreases in cost allocations of $103,000 (19.1%) and in Other Current Charges of $40,000 (80.0%)

Reserves decreases $38,000 (1.1%) to $3.430M.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$0	$2,479,250	$2,479,250	$0	$2,567,940	$2,567,940
Operating Expenses	$0	$1,275,470	$1,275,470	$0	$1,322,910	$1,322,910
Constitutional Officers Transfers	$0	$67,480	$67,480	$0	$65,860	$65,860
Reserves	$0	$3,468,420	$3,468,420	$0	$3,430,100	$3,430,100
Grand Total	**$0**	**$7,290,620**	**$7,290,620**	**$0**	**$7,386,810**	**$7,386,810**

Budget Summary by Program and Fund

Pinellas Planning Council

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Pinellas Planning Council-Fund	$3,567,801	$3,777,660	$3,822,200	$3,956,710
Grand Total	**$3,567,801**	**$3,777,660**	**$3,822,200**	**$3,956,710**

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Pinellas Planning Council-Fund	$0	$0	$3,468,420	$3,430,100
Grand Total	**$0**	**$0**	**$3,468,420**	**$3,430,100**

General Government

Chris Rose, Director Phone Number: (727) 464-3596

Department Purpose

General Government is a non-departmental category which aggregates and allocates countywide funding needs that benefit all departments and agencies, as well as unincorporated area Municipal Services Taxing Unit (MSTU) expenditures, that are not attributable to specific departments. The following significant items are included: tax increment financing payments; enterprise technology services charges; miscellaneous government costs; county memberships in organizations; and General Fund Reserves.

Budget Analysis

The General Government's FY27 budget, excluding reserves and transfers to other funds, decreases $19.856M (20.2%) to $78.410M. Including reserves and transfers, the budget decreases $12.706M (3.9%) to $314.654M. Staffing does not change, remaining at 0.0 FTE.

Personnel Services increase $807,000 (65.2%) to $2.044M, primarily due to the addition of $2.000M in the Employee Health Benefits Fund. Operating expenses decrease $19.327M (33.2%) to $38.805M, primarily due to the completion of American Rescue Plan Act (ARPA)-funded activities and lower General Fund emergency-event, technology-support, and constitutional-officer support costs. These decreases are partially offset by funding for Development Review Services, Code Enforcement, and countywide legal support.

Grants and Aids decreases $1.336M (3.4%) to $37.561M. General Fund grants and aids increases $2.734M (8.3%) to $35.643M, primarily due to increased Tax Increment Financing payments, while ARPA-funded grants and aids decrease $4.070M (68.0%) to $1.919M as funded activities near completion.

Transfers to Other Funds increases $3.573M (5.6%) to $67.688M. The increase includes $44.138M to the transfer to the Transportation Trust Fund, $12.000M to E911 Fund, and $4.112M to the Non-Ad Valorem Debt Service Fund for the new Central Campus.

Total reserves increase $3.576M (2.2%) to $164.444M, with General Fund decreasing $535,890 (0.3%) and Non-Ad Valorem Debt Service Fund reserves increasing $4.112M (100%).

General Fund

The General Government's FY27 General Fund budget, excluding reserves and transfers to other funds, decreases $9.074M (6.3%) to $74.490M. The decrease is primarily associated with lower funding for emergency events, technology support, Clerk of the Circuit Court board support, and several constitutional-officer and court-related technology programs. These reductions are partially offset by $3.119M for Development Review Services, $1.400M for Code Enforcement, a

$1.068M increase for countywide legal support, and a $2.926M increase in Tax Increment Financing payments. Including transfers and reserves, the General Fund budget decreases $6.037M (2.8%) to $306.622M.

American Rescue Plan Act Fund

The FY27 ARPA Fund budget decreases $12.782M (86.9%) to $1.920M as funded activities near completion by December 31, 2026.

Employee Health Benefits Fund

The FY27 Employee Health Benefits Fund budget increases $2.000M to support the Employee Health Benefits program.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$44,000	$1,193,000	$1,237,000	$44,000	$2,000,000	$2,044,000
Operating Expenses	$50,611,200	$7,520,860	$58,132,060	$38,803,310	$1,450	$38,804,760
Grants and Aids	$32,908,740	$5,988,550	$38,897,290	$35,642,720	$1,918,550	$37,561,270
Transfers to Other Funds	$64,114,650	$0	$64,114,650	$67,687,880	$0	$67,687,880
Reserves	$164,979,860	$0	$164,979,860	$164,443,970	$4,112,000	$168,555,970
Grand Total	**$312,658,450**	**$14,702,410**	**$327,360,860**	**$306,621,880**	**$8,032,000**	**$314,653,880**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Gen Govt-Technology Support

Enterprise technology service charges and non-recurring projects to enhance technology services for General Fund departments and agencies.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$17,710,440	$19,774,700	$18,950,980	$15,755,070
Grand Total	**$17,710,440**	**$19,774,700**	**$18,950,980**	**$15,755,070**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Board of County Commissioners

Legislative and governing body of Pinellas County. Comprised of seven members responsible for establishing policies to protect the health, safety, and general welfare of Pinellas County residents.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$0	$0	$0	$7,000
Grand Total	**$0**	**$0**	**$0**	**$7,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Development Review Services

Evaluation and permitting of land development proposals and uses inclusive of site plans, platting, zoning clearances, building permits, habitat permits, right-of-way utilization permits for alignment with the County's Land Development Code through comprehensive technical review and zoning management, including early assistance, Petitions to Vacate, Development Review Committee, Site Plans, and support Pinellas County Local Planning Agency and Board of Adjustment and Appeals.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$0	$0	$0	$3,118,750
Grand Total	**$0**	**$0**	**$0**	**$3,118,750**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Business Retention, Expansion and Attraction

Supports the retention and expansion of the existing industry base, and the attraction of targeted and primary industries to Pinellas County, including workforce development and the Industrial Development Authority.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$0	$6,667	$200,000	$25,000
Grand Total	**$0**	**$6,667**	**$200,000**	**$25,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Clerk of the Circuit Court- Board Support

This department is responsible for providing technology support for the criminal justice information system under the Clerk's responsibility as required under Article V, Revision 7, to be funded by the Board. Costs here also include the pro rata share of technology support to the Board funded administrative and records management functions described within this document.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$5,076,590	$4,835,750	$5,913,980	$4,389,560
Grand Total	**$5,076,590**	**$4,835,750**	**$5,913,980**	**$4,389,560**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Countywide Support Services- Legal

Costs that are not attributable to one department, such as bid advertising, court settlements, and TRIM notice printing and postage.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$534,312	$912,072	$815,000	$1,883,000
Grand Total	**$534,312**	**$912,072**	**$815,000**	**$1,883,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Countywide Support Services-Intergovernmental

Costs that are not attributable to one department, such as lobbying services, and County memberships in Florida Association of Counties, Tampa Bay Regional Planning Council, and other organizations.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$2,409,945	$1,231,736	$1,711,600	$1,171,420
Grand Total	**$2,409,945**	**$1,231,736**	**$1,711,600**	**$1,171,420**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Countywide Support Services-Performance

Costs that are not attributable to one department, such as customer satisfaction surveys, benchmarking and innovation programs, and management initiatives.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$53,014	$41,628	$50,000	$55,000
Grand Total	**$53,014**	**$41,628**	**$50,000**	**$55,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Countywide Support Services-Financial

Costs that are not attributable to one department, such as cost allocation plans.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,097,788	$1,150,589	$837,900	$816,550
Grand Total	**$1,097,788**	**$1,150,589**	**$837,900**	**$816,550**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Code Enforcement

Enforcement of county codes regulating trash, debris, excessive overgrowth, and lot clearing; zoning/sign enforcement; inoperative and prohibited vehicle enforcement; minimum standard housing enforcement; short term rental program; noise enforcement; disaster preparation and recovery services inclusive of compliance/enforcement; and special magistrate process.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$0	$0	$0	$1,400,000

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total	**$0**	**$0**	**$0**	**$1,400,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Employee Health Benefits

Administers the Employee Health Benefits programs, including the Wellness Center.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emp Health Benefits	$0	$0	$0	$2,000,000
Grand Total	**$0**	**$0**	**$0**	**$2,000,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

General Government-MSTU

Non-capital projects and other initiatives in the unincorporated area that are not attributable to one department.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$218,690	$648,199	$220,000	$125,000
Grand Total	**$218,690**	**$648,199**	**$220,000**	**$125,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Guardian Ad Litem Technology

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$93,610	$103,680	$105,500	$65,250
Grand Total	**$93,610**	**$103,680**	**$105,500**	**$65,250**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Fire Regional Services

Administrative oversight for the countywide hazardous materials and technical rescue response teams using teams of specially trained firefighters from designated fire departments. Supports specialized training, equipment, and vehicles.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$9,060	$11,100	$933,390	$605,010
Grand Total	**$9,060**	**$11,100**	**$933,390**	**$605,010**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Workforce Relations

Workforce Relations primary mission is to assist departments under the County Administrator with building an environment of employee engagement. Additionally, we work to equip the Departments that we serve with the tools, resources, and policy framework needed to be operationally effective.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$458,887	$476,448	$910,000	$407,000
Grand Total	**$458,887**	**$476,448**	**$910,000**	**$407,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Increment Financing

Payments to cities in support of designated Community Redevelopment Areas, as per interlocal agreements.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$25,819,376	$30,204,153	$32,356,790	$35,282,720
Grand Total	**$25,819,376**	**$30,204,153**	**$32,356,790**	**$35,282,720**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Dori Slosberg Driver Education
Pass-through of special Traffic Fines revenue to School District to support programs.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$143,736	$133,732	$116,350	$135,000
Grand Total	**$143,736**	**$133,732**	**$116,350**	**$135,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Radio Communications
Management and administration of the countywide intergovernmental radio and data system used for public safety communication and incident response and non-public safety use by various agencies and regional partners such as Pinellas Suncoast Transit Authority (PSTA) and the Pinellas County School District. Provides a secure, countywide computer network connecting nearly 100 remote sites to the Regional 911 Center.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$63,070	$30,370	$23,500	$21,450
Grand Total	**$63,070**	**$30,370**	**$23,500**	**$21,450**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Real Property Acquisition, Disposition and Management
The Real Property Acquisition, Disposition and Management Program provides centralized authority and professional services for the acquisition, disposition, leasing, and stewardship of County real property interests. This program ensures that land and property transactions are executed in a legally compliant, fiscally responsible, and strategically aligned manner to support County operations, capital projects, and long-term public needs. The program serves as the County's real property fiduciary and transactional steward, balancing operational flexibility with financial discipline, risk management, and transparency. It coordinates closely with departments, legal counsel, finance, and external partners to protect County interests and maximize the value and utility of public real estate assets.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$0	$0	$75,000	$75,000
Grand Total	**$0**	**$0**	**$75,000**	**$75,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Court Technology

Funding as required by Article V of the State Constitution to provide all reasonable and necessary technology and communications functions for the Judiciary. Funding is partially supported by Court fees. Includes technical support to the judges and staff; video and audio systems; computer systems and networks; new products and upgrades to applications; training; and teleconferencing, video conferencing, and case management system support.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$0	$127,870	$133,410	$3,870
Grand Total	**$0**	**$127,870**	**$133,410**	**$3,870**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,181,070	$1,536,330	$2,061,980	$1,959,110
Grand Total	**$1,181,070**	**$1,536,330**	**$2,061,980**	**$1,959,110**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Supervisor of Elections

Elections includes conducting Federal, State, County, and Municipal elections; qualifying candidates for County and Special District elections; recruiting, training, and assigning poll workers; locating and contracting with polling places; surveying polling places and making improvements to comply with ADA accessibility requirements; maintaining voting

equipment and supplies; and complying with bilingual requirements of Section 203 of the Voting Rights Act. Voter Registration includes registering voters and maintaining accurate voter registration records in accordance with the National Voter Registration Act (NVRA), Florida law, and the Florida Voter Registration System (FVRS) and complying with bilingual requirements of Section 203 of the Voting Rights Act. Voter Education includes voter education, registration, and outreach for all citizens (including senior citizens; minority community groups; language community groups; persons with disabilities; college, high school, middle, and elementary school students); publishing sample ballots in newspapers and mail to voters; and complying with bilingual requirements of Section 203 of the Voting Rights Act.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$335,940	$341,110	$548,850	$472,600
Grand Total	**$335,940**	**$341,110**	**$548,850**	**$472,600**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$711,190	$703,180	$830,770	$688,780
Grand Total	**$711,190**	**$703,180**	**$830,770**	**$688,780**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Sheriff

The Law Enforcement program provides full primary law enforcement services in the unincorporated area of the County as well as 13 cities. The cities currently under contract with the Sheriff's office to provide full services are Belleair Beach, Belleair Bluffs, Belleair Shore, Dunedin, Indian Rocks Beach, Madeira Beach, North Redington Beach, Redington Beach, South Pasadena, Oldsmar, Safety Harbor, Seminole, and St. Pete Beach. The Sheriff's office also has contractual agreements with other cities in the county for specific services. In addition, Law Enforcement provides a wide range of county-wide services, including SWAT, canine, the Sexual Predator and Offender Tracking (SPOT) unit and the airborne Flight Unit. This program also encompasses supporting services such as fleet maintenance, training, records, and evidence.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,488,450	$1,813,750	$2,608,500	$2,121,030
Grand Total	**$1,488,450**	**$1,813,750**	**$2,608,500**	**$2,121,030**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Public Defender- Technology

Technology and communications functions for the Public Defender, as required by Article V of the State Constitution. Funding is partially supported by Court fees.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$551,200	$677,510	$567,220	$528,510
Grand Total	**$551,200**	**$677,510**	**$567,220**	**$528,510**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Office of Human Rights

Protects residents of the county from discrimination in employment and places of public accommodations (establishments open to the public for commerce). Prepares reports mandated by federal government (EEO-4, Workforce Utilization), and ensures county compliance with a multitude of applicable civil rights laws. Provides training to internal and external clients, and conducts education and outreach. Enforces County ordinance requiring gas retailers to provide refueling assistance to persons with disabilities. Protects residents of the county from theft of wages earned but unpaid by employer.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$108,850	$103,300	$94,680	$59,190
Grand Total	**$108,850**	**$103,300**	**$94,680**	**$59,190**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

State Attorney- Technology

Technology and communications functions for the State Attorney, as required by Article V of the State Constitution. Funding

is partially supported by Court fees.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$1,088,230	$1,050,270	$1,059,750	$704,520
Grand Total	**$1,088,230**	**$1,050,270**	**$1,059,750**	**$704,520**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Medical Examiner- District Six
Determines the cause and manner of death according to the responsibilities and obligations in Florida Statutes 406. Performs toxicology on Medical Examiner cases, determines the concentration of alcohol and controlled substances in DUI cases, and determines the DNA profile of samples and chemical composition of items submitted by law enforcement. Additionally, two DNA Specialists are Pinellas County employees and are not included in the Medical Examiner's contract which allows the County to maintain accreditation and provides the lab with access to the National Combined DNA Index System (CODIS).

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$596,940	$712,950	$859,790	$310,640
Grand Total	**$596,940**	**$712,950**	**$859,790**	**$310,640**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Value Adjustment Board Attorney fees and related costs for the Value Adjustment Board, which is an independent forum for property owners to appeal their property's value.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$245,726	$391,616	$320,000	$550,000
Grand Total	**$245,726**	**$391,616**	**$320,000**	**$550,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Unemployment Compensation
Payments for all County departments (excluding Sheriff).

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$31,133	$28,306	$44,000	$44,000
Grand Total	**$31,133**	**$28,306**	**$44,000**	**$44,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

External Audits
Required independent review of financial reporting. Estimated payments for all County departments.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$141,894	$174,355	$200,000	$225,000
Grand Total	**$141,894**	**$174,355**	**$200,000**	**$225,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Transfers Program
Oversees the transfer of intra- and intergovernmental funds.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
American Rescue Plan Act	$0	$120,600	$0	$0
General Fund	$138,712,560	$74,245,200	$64,114,650	$67,687,880
Grand Total	**$138,712,560**	**$74,365,800**	**$64,114,650**	**$67,687,880**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves
Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$0	$0	$164,979,860	$164,443,970
Non-Ad Valorem Debt Service Fund	$0	$0	$0	$4,112,000
Grand Total	**$0**	**$0**	**$164,979,860**	**$168,555,970**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Emergency Events

Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
American Rescue Plan Act	$6,464,769	$3,861,368	$14,702,410	$1,920,000
General Fund	$5,856,365	$76,596,596	$11,015,000	$1,485,000
Grand Total	**$12,321,134**	**$80,457,964**	**$25,717,410**	**$3,405,000**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Health Department Support

Dr. Ulyee Choe, Director
https://pinellas.floridahealth.gov
Phone Number: (727) 824-6921

Department Purpose

The Health Department Fund accounts for the collection of local ad valorem taxes and the subsequent distribution to the Florida Department of Health in Pinellas County (DOH-Pinellas) to fund public health-related services to county residents. The majority of the budget comes from the state, federal grants, local grants, and contracts. The DOH-Pinellas promotes and protects the health of citizens and visitors to Pinellas County through programs of disease prevention, diagnosis and treatment of disease, public health preparedness, and environmental public health monitoring. Clinical services of DOH-Pinellas include family planning and communicable disease services including tuberculosis, sexually transmitted infections and HIV prevention. Services are available in St. Petersburg, Clearwater, Pinellas Park, Largo, and Tarpon Springs. The current tax rate approved by the Board of County Commissioners is 0.0713 mills. The maximum millage cap is 0.5000 mills.

FY26 Accomplishments

- The Health Department delivered over 1.1 million services to more than 120,000 clients last year, including Back-to-School clinics that served more than 250 students.
- The Dental Program applied 19,364 dental sealants over the past two years.
- The Breast and Cervical Cancer Team provided 966 mammograms last year, and the Maternal Child Health Program served 2,593 families.
- Environmental Public Health expanded testing to 17 beach sites and monitored 2,788 public pools and spas.
- Environmental Public Health completed 20,190 safety and sanitation inspections in 2025, achieving a 98.8% completion rate across programs such as Biomedical Waste, Food Service, Residential Group Care, Mobile Home Parks, Onsite Sewage Treatment, Public Pools, Tanning, and Tattoo establishments.
- School Health Nursing contributed 40 LPN positions, increases referrals to community services (from 5,861 in SY24/25 to 6,154 in SY25/26), supported high completion rates for mandated health screenings (95–97%), and improved return-to-class rates (88% to 90%).

Budget Analysis

The FY27 Budget for the Health Department Fund, excluding reserves and transfers, increases $187,000 (2.2%) to $8.626M from the FY26 Budget.

Health Department Fund

- Revenue
  The Health Department Fund is supported by the collection of ad valorem revenues, excess fees returned from the Tax Collector, and interest earnings. Ad valorem revenue increases by $385,850 to $9.92M. Interest earnings increase $34,000 (13.6%) to $280,000. Excess Fees from the Tax Collector increase $22,000 (49.8%) to $66,000.

- Expenditures

  The FY27 Budget for the Health Department Fund, excluding transfers, increases $187,000 (2.2%) to $8.626M. Including transfers and reserves, the FY27 Budget increases $2.817M (21.1%) to $16.174M. Grants and Aids increase $256,000 (3.2%) to $8.269M. Within Core Services, reductions include the roof replacement costs from $500,000 and increases include the CBRE Group's St. Pete Space Assessment for $156,000 and the Mid County Moisture Mitigation for $600,000.

- Transfers

  A transfer from the Health Department Fund to the Capital Projects Fund is planned to set aside and protect resources earmarked for future Health Department capital needs and long-term infrastructure investments.

  For FY27, total transfers from the Health Department Fund are $6.475 million. The growth in available capital is driven by higher ad valorem revenues, increase in interest earnings, and reduces expenditures following the completion of the St. Petersburg roof replacement project in FY26. The FY27 transfer to the Capital Projects Fund will support ongoing infrastructure needs at the St. Petersburg facility.

- Reserves

  The Health Department Fund, which provides 100% funding for the Health Department, maintains total reserves of $1.072M for FY27 which is 6.63% of total resources.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$0	$145,780	$145,780	$0	$68,750	$68,750
Grants and Aids	$0	$8,013,000	$8,013,000	$0	$8,268,810	$8,268,810
Transfers to Other Funds	$0	$0	$0	$0	$6,475,330	$6,475,330
Constitutional Officers Transfers	$0	$280,450	$280,450	$0	$289,100	$289,100
Reserves	$0	$4,917,810	$4,917,810	$0	$1,072,440	$1,072,440
Grand Total	**$0**	**$13,357,040**	**$13,357,040**	**$0**	**$16,174,430**	**$16,174,430**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Health Department

Activities performed by the department that are indirect in nature and support all other programs in the department such as director's office, financial, planning, grant and contract administration, business services, and other department-wide support services

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Health Department Fund	$7,858,840	$8,236,880	$8,158,780	$8,337,560
Grand Total	**$7,858,840**	**$8,236,880**	**$8,158,780**	**$8,337,560**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Health Department Fund	$62,982	$60,540	$64,700	$65,220
Grand Total	**$62,982**	**$60,540**	**$64,700**	**$65,220**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Health Department Fund	$170,542	$185,821	$215,750	$223,880
Grand Total	**$170,542**	**$185,821**	**$215,750**	**$223,880**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Transfers Program
Oversees the transfer of intra- and intergovernmental funds.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Health Department Fund	$0	$0	$0	$6,475,330
Grand Total	**$0**	**$0**	**$0**	**$6,475,330**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves
Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Health Department Fund	$0	$0	$4,917,810	$1,072,440
Grand Total	**$0**	**$0**	**$4,917,810**	**$1,072,440**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Lealman CRA Trust

Amy Davis, Community Coordinator
https://pinellas.gov/lealman-community-redevelopment-area
Phone Number: (727) 464-8219

Department Purpose

The Lealman Community Redevelopment Area (CRA) Trust was established June 7, 2016, by the Board of County Commissioners (BCC) to support redevelopment activities specified in the Lealman CRA Plan. The CRA Trust undertakes activities/projects for the elimination and prevention of identified deterioration and economically distressed conditions in the designated area. Public funding is used to stimulate private sector investment in this endeavor. Public revenues to the CRA Trust are generated through Tax Increment Financing (TIF) as defined by State statute. Since this district is in the County's unincorporated area, the General Fund contributes TIF resources based on both the Countywide and the Municipal Service Taxing Unit (MSTU) property tax collections.

FY26 Accomplishments

- The Home Improvement Program contract with Habitat for Humanity marks four years of promoting affordable housing within Lealman CRA. Habitat for Humanity has completed building 49 homes, each having an appraised value between $350,000 and $375,500. The total incentive paid to date is $1.510M towards these new homes resulting in a residential tax base value of approximately $17.700M.

- The St. Petersburg Foundation Master Lease and Management Agreement of the Lealman Exchange (LEX) completed project year three (3) as of September 2025. The implementation of the LEX Strategic Plan and the activation of the center continue to serve the Lealman community by being an active Community Center with spaces available for rent. The facility is completely rented with the most recent tenants are the Public Works Training Institute and Project Pup.

- Completed the fourth year of the Alleyway Improvement Program, where 176 alleyways have been identified in the Lealman CRA for clearing and maintenance. In FY25, 36 alleys were cleared of vegetation overgrowth and/or debris, and eight (8) alleys have been cleared this year to date. Currently, 158 alleys are maintained to some level, with the goal of 177 (added one alleyway in FY26) to be maintained by mowing, trimming back vegetation, and removing debris as the conditions change over time.

- The Commercial Grant program was reviewed by CRA Staff, and the CRA Advisory Committee for recommended changes which have been adopted by the Board of County Commissioners (BCC) as of April 21, 2026. The changes enhance the program’s relevancy for the type of projects that will support a change of use and/or meeting stormwater regulations as well as supporting building improvement for the community.

- Lealman CRA processed seven (7) Commercial Grant payments in FY25, with none to date in FY26. Changes to the Commercial, information will be shared by canvassing business owners and/or sending a mailer to advertise the program. Primarily, the grants completed in FY25 were approved in FY22-25, with two (2) approved in FY25. The changes to the program will likely generate more activity, as two (2) grant applications were submitted recently and are under review.

- Lealman CRA processed 17 Residential Grant payments in FY25 and 13 to date in FY26. Staff sent out a mailer CRA-wide and started using yard signs to advertise the program, and they found that many people did not know the grant was available. The mailer has generated an influx of applications with 93 applications processed so far this year, of those 23 applications are currently under contract and 19 are in review.

Budget Analysis

Lealman CRA Trust Fund is fully funded by ad valorem tax increment financing. The FY27 Budget increases $2.745M (17.6%) to $18.321M primarily due to adjustments to Capital Outlay and Operating Expenses. The FY27 Budget includes a 3.0% increase to the base salary, contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and other employment benefits for all eligible employees. The County's per person cost for health insurance decreases $590 (3.1%) to $18,500 in FY27.

Revenue increases $686,000 (12.8%) to $6.065M. The increase is attributable to ad valorem tax revenue which increases $659,000 (12.9%) to $5.754M and interest earnings which increase $27,000 (9.4%) to $310,000.

Personnel Services increases $15,000 (2.7%) to $582,000. The increase includes a 10.0% reallocation for the Administrative Support Specialist II in Housing and Community Development, who provides daily support for CRA functions such as managing requisitions, purchase orders, purchasing-card purchases, and records retention. This cost allocation is partially offset by staff turnover with newer staff being hired at lower salaries and benefits.

FTE increase 0.1 FTE to 3.1. This is not a headcount increase but an allocation adjustment to account for 10.0% of the Administrative Support Specialist II in Housing and Community Development.

Operating expenses increase $1.083M (46.5%) to $3.413M. Contractual Services increase $900,000 to $2.100M to support the Home Investment Program (HIP), an affordable housing initiative extending through FY29, and the establishment of a new alleyway grading maintenance program. Operating Supplies increase $109,000 to $112,000 to support the fabrication and installation of Lealman branded street signs as part of the community branding initiative. Professional Services includes an increase of $80,000 attributable to the St. Petersburg Foundation contract supporting operations at the Lealman Exchange. This does not represent a contract increase, but rather a funding source change with the cost fully funded through the CRA.

Capital Outlay increases $1.318M (11.1%) to $13.225M. The CRA is establishing Capital Improvement Projects (CIP) for Ray Neri Park improvements, land acquisition, and improvements for Joe's Creek Industrial Park.

Grants and Aids increase $330,000 (42.9%) to $1.100M. The increase is due to expanded funding for the Residential Facade from $370,000 to $500,000 and the Commercial Property Grant Program from $300,000 to $500,000. Funding was increased to meet expected higher demand following recent program requirement changes. Funding, in the amount of $100,000, is also allocated for the Accessory Dwelling Unit (ADU) Pilot Program, which is expected to launch by early spring of FY27.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$0	$567,130	$567,130	$0	$582,220	$582,220
Operating Expenses	$0	$2,330,570	$2,330,570	$0	$3,413,210	$3,413,210
Capital Outlay	$0	$11,907,900	$11,907,900	$0	$13,225,420	$13,225,420
Grants and Aids	$0	$770,000	$770,000	$0	$1,100,000	$1,100,000
Grand Total	**$0**	**$15,575,600**	**$15,575,600**	**$0**	**$18,320,850**	**$18,320,850**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	3.0	3.0	0.0	3.1	3.1

Budget Summary by Program and Fund

Lealman CRA

Addresses the unique needs of the targeted area by implementing the Lealman Community Redevelopment Plan's overall goals for redevelopment in the area, as well as identifying the types of projects planned for the Lealman area.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Lealman Com Redev Agncy Trust	$1,729,893	$2,225,709	$15,575,600	$18,320,850
Grand Total	**$1,729,893**	**$2,225,709**	**$15,575,600**	**$18,320,850**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	3.0	3.0	3.0	3.1

Lealman Solid Waste

Lealman District Coordinator
https://pinellas.gov/lealman-garbage-and-recycling-collection/

Phone Number: (727) 464-7500

Department Purpose

The Lealman Solid Waste Collection and Disposal Fund accounts for the revenues and operating expenditures associated with the Lealman Municipal Service Benefit Unit (MSBU). It is a stand-alone fund administered by Solid Waste Department staff. The Lealman MSBU was established to provide for residential waste collection and disposal services within the unincorporated Lealman area. A non-ad valorem special assessment is levied on Lealman MSBU property owners' tax bills annually to provide funding for these services.

FY26 Accomplishments

- Completed the Lealman franchise rate study.
- Completed the franchised residential garbage collection contract procurement.

Budget Analysis

- The FY27 Budget, excluding Reserves, increases $46,000 (2.2%) to $2.194M due to an increase in the collections contract for Q1 based on CPI and fuel adjustments, and the proposed 8.0% increase to the Solid Waste tipping fee, which is paid by the vendor and recouped through the service agreement. On December 31, 2026 the agreement with the current collection contractor will expire, and on January 1, 2027 the agreement with Waste Management will take effect. The FY27 budget is based on increased cost under the new agreement for Q2-Q4. The Lealman Solid Waste Department is supported by one fund, the Lealman Solid Waste Collection and Disposal Fund. The budget consists of a non-ad valorem special assessment levied on Lealman Municipal Services Benefit Unit (MSBU) property owners' tax bill.
- Revenues decrease $4,000 (0.2%) to $2.161M due to a decrease in interest earnings on investments. The special assessment increases $48.00 per unit, but is not budgeted as an increase in FY27 due to a delay in implementing the increase from $240.00 to $288.00 annually in FY26. The same increase has been approved by the Pinellas County Board of County Commissioners in FY27. The special assessment increase is estimated to generate $414,000 of revenue in FY27.
- Reserves decrease $258,000 (41.8%) to $359,000 due to the delay in implementing the special assessment increase in FY26.
- Personnel Services decrease by $40 (0.3%) to $12,000. An allocation of 0.1 FTE is assigned to this Fund.
- Operating Expenses increase by $65,000 (3.2%) to $2.121M due to CPI, fuel, and tipping fee adjustments in the current collections service agreement, and increased cost under the new agreement.
- Transfers to the Solid Waste Revenue and Operating Fund decrease $19,000 (63.9%) to $11,000 as repayment of an interfund loan. The agreed repayment schedule is $30,000 per year. The FY27 payment is reduced due to fund balance constraints resulting from the delay in implementing the special assessment increase.
- Constitutional Officers Transfers, set at 2.0% of special assessment revenue collected, remain flat at $50,080 due to an increase in the Tax Collectors fee for collection of the special assessment, which is set at 2.0% of revenue collected, which was planned in FY26 but will not be implemented until FY27.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Constitutional Officers Transfers	$0	$50,080	$50,080	$0	$50,080	$50,080
Operating Expenses	$0	$2,056,040	$2,056,040	$0	$2,121,430	$2,121,430
Personnel Services	$0	$11,880	$11,880	$0	$11,840	$11,840
Reserves	$0	$617,640	$617,640	$0	$359,390	$359,390
Transfers to Other Funds	$0	$30,000	$30,000	$0	$10,840	$10,840
Grand Total	**$0**	**$2,765,640**	**$2,765,640**	**$0**	**$2,553,580**	**$2,553,580**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.1	0.1	0.0	0.1	0.1

Budget Summary by Program and Fund

Site Operations

Manage and operate waste disposal systems to maximize asset life. Implement Solid Waste Master Plan recommendations to construct and manage facilities, contracts, solid waste collection and disposal operations, and comply with applicable permits and regulations.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Lealman Sw Collect&Dispos	$1,772,129	$1,874,449	$2,067,920	$2,133,240
Grand Total	**$1,772,129**	**$1,874,449**	**$2,067,920**	**$2,133,240**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.1	0.1	0.1

Transfers Program
Oversees the transfer of intra- and intergovernmental funds.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Lealman Sw Collect&Dispos	$0	$0	$30,000	$10,840
Grand Total	**$0**	**$0**	**$30,000**	**$10,840**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves
Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Lealman Sw Collect&Dispos	$0	$0	$617,640	$359,390
Grand Total	**$0**	**$0**	**$617,640**	**$359,390**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector
Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Lealman Sw Collect&Dispos	$32,887	$36,595	$50,080	$50,080
Grand Total	**$32,887**	**$36,595**	**$50,080**	**$50,080**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Medical Examiner

Dr. Jon R. Thogmartin, Medical Examiner
https://forensics.pinellas.gov/default.htm
Phone Number: (727) 582-6800

Department Purpose

The Medical Examiner safeguards the rights of each citizen who dies in Pinellas County by determining the cause and manner of death according to the responsibilities and obligations in Chapter 406, Florida Statutes. The Medical Examiner's Office provides both forensic medicine services (investigation of sudden, unexpected, or suspicious death) and forensic laboratory services (chemical and drug analyses) to Pinellas County on a contractual basis.

FY26 Accomplishments

Medical Examiner

- Continued accreditation by the National Association of Medical Examiners
- 100% of Pathologist positions filled – all board certified (Reduced staff by one additional pathologist position)
- 99% of all autopsies are completed within 24 hours of receipt of decedent remains.
- 99% of all cremation approvals are completed within 12 hours of the funeral home's request.
- Implemented the electronic body scanning procedure to increase efficiency in death investigations

Forensic Lab

- Received American Society of Crime Laboratory Directors' Maximus award for the 5th consecutive year. This is awarded to the most fiscally and operationally efficient crime laboratories in the world.
- Maintained Accreditation to ISO/EIC-17025, which evaluates the quality of forensic science programs.
- Continued to implement Lean Six Sigma philosophies to increase efficiencies, reduce costs, and maintain high quality
- All eligible forensic scientists certified by external certifying bodies
- Completed over 9,000 requests for forensic analysis with an average turnaround time of 25 days

Budget Analysis

The Medical Examiner's FY27 Budget, which is fully funded by the General Fund, increases by $350,000 (3.7%) to $9.845M.

Personnel Services increase by $5,700 (1.3%) to $440,000. The FY27 budget includes a 3.0% increase to base salaries, required contributions to the Florida Retirement System (FRS) as set annually by the Florida Legislature, and employment benefits for all eligible employees. The County's per-person cost for health insurance decreases by $590 (3.1%) to $18,500 in FY27. Staffing remains at 3 FTE, including the reclassification of one DNA Analyst position to a DNA Analyst Lead CODIS Administrator.

Operating Expenses increase by $336,000 (3.7%) to $9.385M. This increase includes an additional $410,000 (4.7%) for the Medical Examiner contract, bringing the total contract amount to $9.245M, primarily due to increased personnel and

supply costs. The overall growth in operating expenses is partially offset by the postponement of BTS PC replacements from FY27 to FY28, a reduction in the Risk Cost Allocation Plan, and lower operating supply costs.

Capital Outlay increases by $8,000 (64.0%) to $20,500, reflecting the purchase of small laboratory equipment required to support approved grant activities.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Personnel Services	$433,910	$0	$433,910	$439,640	$0	$439,640
Operating Expenses	$9,048,680	$0	$9,048,680	$9,384,630	$0	$9,384,630
Capital Outlay	$12,500	$0	$12,500	$20,500	$0	$20,500
Grand Total	**$9,495,090**	**$0**	**$9,495,090**	**$9,844,770**	**$0**	**$9,844,770**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	3.0	0.0	3.0	3.0	0.0	3.0

Budget Summary by Program and Fund

Medical Examiner- District Six

Determines the cause and manner of death according to the responsibilities and obligations in Florida Statutes 406. Performs toxicology on Medical Examiner cases, determines the concentration of alcohol and controlled substances in DUI cases, and determines the DNA profile of samples and chemical composition of items submitted by law enforcement. Additionally, two DNA Specialists are Pinellas County employees and are not included in the Medical Examiner's contract which allows the County to maintain accreditation and provides the lab with access to the National Combined DNA Index System (CODIS).

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	$8,539,156	$9,628,762	$9,495,090	$9,844,770
Grand Total	**$8,539,156**	**$9,628,762**	**$9,495,090**	**$9,844,770**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	2.0	3.0	3.0	3.0

Palm Harbor CSD

Erica Lynford, Cathy Wos
Phone Number: (727) 771-6000, (727) 784-3332
https://www.palmharborlibrary.org/

Department Purpose

The Palm Harbor Community Services District (PHCSD) is a special taxing district within unincorporated Pinellas County. This special taxing district, voted for by the residents of Palm Harbor, was established for the purpose of providing library and recreation facilities, services, and programs to the residents of Palm Harbor. These facilities and services are funded by ad valorem taxes. Property owners within PHCSD are levied a separate millage for this purpose (1985 voter referendum). The maximum millage rate that can be levied is 0.5 mills.

Budget Analysis

Including Reserves, the FY27 Budget for the Palm Harbor Community Services District totals $4.117M, which is an increase of $274,000 (7.1%) from FY26. The increase is primarily due to additional revenue from the increase in taxable property values. For the total district library and recreation services budget, reserve levels are $177,000 (4.3%), and expenditures are $3.939M (95.7%).

Excluding Reserves, the FY27 Budget for the Palm Harbor Library expenditures totals $1.969M, which is an increase of $134,000 (7.3%) from FY26. Of the total expenditure budget, $1.909M (92.8%) will be utilized for the program and $51,000 (2.5%) for Tax Collector and Property Appraiser service commissions, as required by State statute. Total program funding increased by $132,000 (7.4%) from FY26, primarily due to the increase in taxable property values. For the Library program budget, reserve levels are $89,000 (4.5%).

Excluding Reserves, the FY27 Budget for Palm Harbor Recreation expenditures totals $1.970M, which is an increase of $136,000 (7.4%) from FY26. Of the total expenditure budget, $1.911M (92.8%) will be utilized for the program and $51,000 (2.5%) for Tax Collector and Property Appraiser service commissions, as required by State statute. Total program funding increased by $133,000 (7.5%) from FY26 primarily due to the increase in taxable property values. For the Recreation program budget, reserve levels are $88,000 (4.5%).

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$0	$13,840	$13,840	$0	$15,300	$15,300
Debt Service Exp	$0	$1,600	$1,600	$0	$1,600	$1,600
Grants and Aids	$0	$3,554,750	$3,554,750	$0	$3,819,900	$3,819,900
Constitutional Officers	$0	$98,820	$98,820	$0	$102,440	$102,440

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Transfers						
Reserves	$0	$173,120	$173,120	$0	$177,270	$177,270
Grand Total	**$0**	**$3,842,130**	**$3,842,130**	**$0**	**$4,116,510**	**$4,116,510**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Grand Total	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Budget Summary by Program and Fund

Palm Harbor Comm Svcs-Library

Library services, facilities and programs to residents of the Palm Harbor unincorporated community.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Palm Harbor Com Svc Dst	$1,585,648	$1,655,954	$1,785,190	$1,917,590
Grand Total	**$1,585,648**	**$1,655,954**	**$1,785,190**	**$1,917,590**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Palm Harbor Comm Svcs-Recreation

Recreation services, facilities and programs to residents of the Palm Harbor unincorporated community.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Palm Harbor Com Svc Dst	$1,585,658	$1,655,864	$1,785,000	$1,919,210
Grand Total	**$1,585,658**	**$1,655,864**	**$1,785,000**	**$1,919,210**

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Palm Harbor Com Svc Dst	$0	$0	$173,120	$177,270
Grand Total	**$0**	**$0**	**$173,120**	**$177,270**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Palm Harbor Com Svc Dst	$63,414	$68,525	$75,020	$78,160
Grand Total	**$63,414**	**$68,525**	**$75,020**	**$78,160**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Palm Harbor Com Svc Dst	$21,442	$22,490	$23,800	$24,280
Grand Total	**$21,442**	**$22,490**	**$23,800**	**$24,280**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Public Library Cooperative

Cheryl Morales, Director
https://www.pplc.us
Phone Number: (727) 441-8408

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Digital Material Usage (eBooks, eAudio Books, and eMagazines)	Count	951,087	1,231,228	900,000	900,000
Library Classes and Events Attendance	Count	262,390	283,839	280,000	280,000
Library Classes and Events Offered	Count	11,743	13,644	14,000	14,000
Library Visits at the Member Libraries	Count	2,440,016	2,371,595	2,500,000	2,500,000
Material Circulation by Member Libraries	Count	3,869,555	4,458,467	4,000,000	4,000,000
Registered Borrowers at Member Libraries	Count	434,355	470,083	550,000	550,000
Research assistance provided :queries	Count	396,953	464,903	420,000	420,000

Department Purpose

The Public Library Cooperative (PLC) serves residents of Pinellas County and its member public libraries. The PLC serves these groups through the management of county, state, and federal funds for library development and by facilitating the sharing of materials and resources among its members. The PLC is funded by a millage levy in a portion of the unincorporated areas of the County. These funds support PLC administration and its member libraries pursuant to an interlocal agreement among the members and the County. The maximum millage rate that can be levied is 0.5 mills. Talking Book Library and Deaf Literacy Center services provided by PLC are primarily supported by the State Aid to Libraries annual grant funding from the State of Florida, although these funds are not reflected in the County's budget.

Budget Analysis

The FY27 Revenue Budget total increases $320,000 (3.4%) to $9.757M. Ad valorem revenue rose by $303,000 due to a 3.3% increase in taxable property values. Based on the prior three (3) fiscal years, interest earnings increase $9,000 (11.0%), and the return of unused FY26 revenue from the Tax Collector increases $9,000 (23.2%).

Excluding Reserves of $488,000, the FY27 Expenditure Budget for the Public Library Cooperative (PLC) totals $9.988M. The increase of $342,000 (3.6%) over the FY26 Expenditure Budget is supported by ad valorem tax revenue generated by the current tax rate of 0.5 mil applied to the increased property values and drawing down accumulated reserves above the 5.0% target.

Of the $10.476M total Budget Requirements for FY27, $9.703M (92.6%) directly supports member library programs and services, and PLC operations. This is an increase of $331,000 (3.5%) over FY26. Payments to the fourteen (14) member

libraries recognize and support the services provided to unincorporated residents who are assessed the PLC millage. There are no County employees in the Public Library Cooperative Fund budget. Intergovernmental charges to recover the cost of support from General Fund departments totals $17,000, 12.7% over FY26 charges of $15,000.

As required by State statute, $268,000 (2.6%) is allocated for fees/commissions paid to the Tax Collector and Property Appraiser as compensation for their services. The fee transfers increase $9,000 (3.4%) for FY27.

Reserves are maintained at 5.0% in the County fund and decrease $20,000 (3.9%) to $488,000 for FY27.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$0	$15,300	$15,300	$0	$17,240	$17,240
Grants and Aids	$0	$9,371,480	$9,371,480	$0	$9,702,950	$9,702,950
Constitutional Officers Transfers	$0	$258,890	$258,890	$0	$267,760	$267,760
Reserves	$0	$507,660	$507,660	$0	$487,830	$487,830
Grand Total	**$0**	**$10,153,330**	**$10,153,330**	**$0**	**$10,475,780**	**$10,475,780**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Public Library Cooperative

Serves residents of Pinellas County and its member public libraries through the management of county, state, and federal funds, and the coordination of activities and marketing services. Receives State Aid to Libraries grant funds due to the offering of cooperative library services. State Aid funds are not reflected in the County's budget. These funds support a variety of countywide programs including the Talking Book Library that serves people who have difficulty using or reading regular print, the Deaf Literacy Center, Countywide Library Automation System support, and operating materials support.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Public Library Co-Op Fund	$7,966,600	$8,946,660	$9,386,780	$9,720,190
Grand Total	**$7,966,600**	**$8,946,660**	**$9,386,780**	**$9,720,190**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Public Library Co-Op Fund	$55,066	$58,617	$62,400	$64,900
Grand Total	**$55,066**	**$58,617**	**$62,400**	**$64,900**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Public Library Co-Op Fund	$0	$0	$507,660	$487,830
Grand Total	**$0**	**$0**	**$507,660**	**$487,830**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Public Library Co-Op Fund	$164,825	$179,373	$196,490	$202,860
Grand Total	**$164,825**	**$179,373**	**$196,490**	**$202,860**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Seminole Sports District

Steve Siesel, Interim Director

Phone Number: (727) 433-3886

Department Purpose

The Unincorporated Seminole Sports District is a municipal services taxing district within unincorporated Pinellas County. This special taxing district was established in 2023 by the Board of County Commissioners for the purpose of providing sports recreation services and facilities to residents within the Seminole Sports District boundaries. These services and facilities are funded by ad valorem taxes. Property owners within this district may be levied up to a separate millage of 0.25 mills for this purpose. The maximum millage rate that can be levied is 0.25 mills.

FY26 Accomplishments

- Added sod to Seminole Junior Warhawks (SJW) soccer fields.
- Improved irrigation, added pole for netting, and phase one painting at Seminole Youth Athletic Association (SYAA).
- Completed fencing repairs at Seminole Junior Warhawks (SJW) and Seminole Youth Athletic Association (SYAA).
- Repaired dugout roofs at Seminole Youth Athletic Association (SYAA).
- Renovated lower baseball fields and lighting upgrade and repairs at Seminole Youth Athletic Association (SYAA).

Budget Analysis

The Unincorporated Seminole Sports District budget was established in October 2024 (FY25) to support the operations of three (3) sports complexes in the unincorporated area that are home to the Seminole Junior Warhawks, Seminole Youth Athletic Association, and Cross Bayou Athletic Association. The property tax rate of 0.25 mills generates $1.116M in ad valorem tax revenue for FY27, which is $29,380 (2.7%) greater than FY26. Excluding Reserves, the FY27 budget for the Seminole Sports District totals $1.186M. Of the total expenditure budget, $1.152M (97.2%) is allocated for Grants and Aids payments to the Seminole Sports Association for program facilities and operations. As required by State statute, Tax Collector and Property Appraiser service commissions total $30,970 (2.5%). Reserves of $62,410 are equal to 5.0% of FY27 budgeted resources.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$0	$0	$0	$0	$2,220	$2,220
Debt Service Exp	$0	$1,500	$1,500	$0	$500	$500
Grants and Aids	$0	$1,056,400	$1,056,400	$0	$1,152,100	$1,152,100

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Constitutional Officers Transfers	$0	$30,310	$30,310	$0	$30,970	$30,970
Reserves	$0	$81,900	$81,900	$0	$62,410	$62,410
Grand Total	**$0**	**$1,170,110**	**$1,170,110**	**$0**	**$1,248,200**	**$1,248,200**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Seminole Sports District

Sports facilities within the unincorporated Seminole area.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Seminole Sports District Support	$0	$948,039	$1,057,900	$1,154,820
Grand Total	**$0**	**$948,039**	**$1,057,900**	**$1,154,820**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Seminole Sports District Support	$0	$0	$81,900	$62,410
Grand Total	**$0**	**$0**	**$81,900**	**$62,410**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values

to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Seminole Sports District Support	$0	$0	$7,300	$7,340
Grand Total	**$0**	**$0**	**$7,300**	**$7,340**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Seminole Sports District Support	$0	$20,945	$23,010	$23,630
Grand Total	**$0**	**$20,945**	**$23,010**	**$23,630**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Street Lighting Districts

Chris Rose, Director
https://pinellas.gov/department/management-and-budget/
Phone Number: (727) 464-3596

Department Purpose

Street Lighting services for property owners in unincorporated areas of Pinellas County are provided through neighborhood area self-funded districts. The Street Lighting Districts (SLD) are created in the unincorporated areas of Pinellas County when 60.0% or more of the affected property owners in a given area petition the Board of County Commissioners to form a district. Once a year all property owners in these districts are assessed based on their pro-rata share of the costs of operation and maintenance of the district's lighting system, with the costs being added as a non-ad valorem assessment to their tax bill. Pinellas County Public Works coordinates and arranges for lighting installation and provides the annual assessment roll, while lighting services are provided by Duke Energy Corporation.

Budget Analysis

Pinellas County has over 300 Street Lighting Districts within the unincorporated areas where property owners within each district are separately billed on their property tax bill for their proportional share of costs as a non-ad valorem assessment. Actual costs within each district and the Duke Energy Corporation projected rate adjustments are used to determine the budget for each district.

The FY27 budget, excluding Reserves, decreases $127,000 (8.2%) to $1.412M primarily due to projected electricity costs. Revenues increase $37,000 (2.6%) to $1.467M. Operating Expenses decrease $127,000 (8.4%) to $1.379M. Reserves increase $68,000 (146.4%) to $114,000. No increase is required to customer assessments to maintain the fund at this level.

Budget Summary

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
Operating Expenses	$0	$1,505,990	$1,505,990	$0	$1,379,380	$1,379,380
Constitutional Officers Transfers	$0	$32,480	$32,480	$0	$32,480	$32,480
Reserves	$0	$46,220	$46,220	$0	$113,900	$113,900
Grand Total	**$0**	**$1,584,690**	**$1,584,690**	**$0**	**$1,525,760**	**$1,525,760**

	FY26 General Fund	FY26 Non-General Fund	FY26 Budget	FY27 General Fund	FY27 Non-General Fund	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Street Lighting Districts

The Street Lighting Districts Program coordinates street lighting services for citizens in unincorporated areas of Pinellas County through the creation of self-funded districts. Pinellas County Public Works evaluates requests, manages the petition process, and coordinates and arranges for lighting installation and provides the annual assessment roll. Lighting services are provided by Duke Energy Corporation.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Street Lighting Districts Fund	$1,515,478	$1,478,598	$1,505,990	$1,379,380
Grand Total	**$1,515,478**	**$1,478,598**	**$1,505,990**	**$1,379,380**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Street Lighting Districts Fund	$0	$0	$46,220	$113,900
Grand Total	**$0**	**$0**	**$46,220**	**$113,900**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0

Tax Collector

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Street Lighting Districts Fund	$31,764	$29,560	$32,480	$32,480

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total	**$31,764**	**$29,560**	**$32,480**	**$32,480**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0


Pinellas
County

Capital Improvement Plan


Pinellas
County

Capital Improvement Program (CIP)

The Pinellas County Capital Improvement Program (CIP) is a comprehensive six-year plan of proposed capital projects intended to identify and balance the capital needs of the community within the fiscal capabilities and limitations of the County. It is primarily a planning document that is updated annually and subject to change as the needs of the community are defined. The CIP Plan is presented as a six-year plan, FY27-FY32. See the FY27-FY32 Capital Improvement Plan for additional details on capital projects.

The first year of the program is the basis for actual appropriations authorized by the Board of County Commissioners for capital projects when adopting the annual budget. The remaining five years are a guide for the future development of the County's new and replacement infrastructure needs. The overall CIP schedule is formulated to reflect County priorities and needs by taking into consideration the County's goals and policies, the Pinellas County Strategic Plan, project urgency, the County's ability to administer the project, involvement of outside agencies, and the potential for future project funding. This includes developing a realistic fiscal impact on the operating budget once a project is complete. To facilitate multi-year budgetary planning, information on each project's estimated fiscal impact on future operating budgets is vital. Estimating the fiscal impact of each project provides for the thoughtful integration of the capital and operating budgets.

The CIP brings together needs identified through many capital processes. Projects are established in the CIP based upon input from citizen requests, public discussions, engagement with partners, safety needs, planned rehabilitation cycles, grant funding processes, County staff and Commissioners, as well as the County's Comprehensive Plan, Community Redevelopment Area (CRA) Plans, the Long-Range Transportation Plan, and other County master plans. While capital projects originate from a variety of sources, projects most often come forward through the sponsoring department that is responsible for their implementation.

The CIP is divided into two categories: Governmental projects and Enterprise. Capital projects such as roads, drainage, public safety, buildings, and park projects are included in the Governmental section of the CIP. Funding for the Governmental projects includes the "Penny for Pinellas" (a 1.0% local option sales surtax), grants (including the American Rescue Plan Act – ARPA), General Fund transfers, local option fuel taxes, tourist development tax, STAR center revenue, surface water utility fees, and impact fees. Enterprise projects support the Airport, Utilities systems of Water and Sewer, and Solid Waste. These areas are managed like businesses in which the revenues generated by these areas fully support their operations. These projects are funded by grants, airport fees, and user fee charges for water, sewer, and solid waste.

CIP Project Definition and Criteria

Capital projects are defined as activities that lead to the acquisition, construction, or extension of the useful life of capital assets. Capital assets include land, buildings, parks, streets, utilities, and other items of value from which the community derives benefit for a minimum number of years.

The following criteria shall be utilized in determining the appropriateness of capital improvement project requests:

- All projects in the Capital Improvement Program (CIP) Budget must have a total cost of $50,000 or greater and a useful life of five or more years.

- Capital projects are finite in nature and are non-recurring. Purchases involving ongoing debt service or lease/purchase costs are typically not budgeted in the CIP Budget.
- Capital projects must add to, enhance the value of, or extend the life of the County's physical assets. Major equipment purchases must be associated with a capital project and must meet the definition of a capital item to be placed in the CIP Budget.
- County Fleet appropriations are to be budgeted in a capital outlay account within the Operating Budget. Although vehicles in general are not considered capital improvement projects, pursuant to section 212.055, Florida Statutes, public safety vehicles such as a fire department vehicle, emergency medical service vehicle, or a sheriff's office vehicle are allowable Penny for Pinellas (Penny) infrastructure sales surtax expenditures within the CIP Budget.
- Expenditures for maintenance, supplies and materials, or replacement items shall be budgeted as an operating expense. These costs are ongoing and recurring and may not be expensed in the CIP Budget.

CIP Objectives

The objectives used to develop the CIP include:

- Preserve and improve the basic infrastructure of Pinellas County through public asset construction and rehabilitation;
- Maximize the useful life of capital investments by scheduling renovations and modifications at the appropriate time in the life cycle of the asset;
- Identify and examine current and future infrastructure needs and establish priorities among projects so that available resources are used to the community's best advantage; and
- Improve financial planning by comparing needs with resources, estimating future borrowing needs, and identifying fiscal implications.

The Board of County Commissioners conducts a review of the program at public budget workshops as part of the annual budget development process.

CIP Goals

The following are the goals of the County in developing its annual capital budget and associated CIP:

- Identify and prioritize infrastructure requirements based upon a coordinated needs assessment methodology. The CIP is a comprehensive guide for the allocation of financial resources and provision of public service for a six-year period. The CIP serves as a "blueprint" for the future of the community. It is a dynamic tool, not a static accounting document. The CIP requires each department to look to the future, anticipate the need for projects, and justify that need. This requires the thoughtful integration of financial, engineering, and planning functions.
- Classify projects to ensure that those submitted for inclusion in the CIP are capital projects, not operating requirements. An accurate CIP relies upon the proper classification of projects. Requests which do not meet the specified criteria for a capital project should be considered in the operating budget.
- Develop a realistic funding scenario for the CIP that identifies resources on a project specific basis.

CIP Policy

It is the policy of the Pinellas County Board of County Commissioners to maintain a continuing Capital Improvement Program (CIP) that will, when implemented, provide physical assets that:

- Responsive to the needs and demands of the public and county government;
- Supportive of the long- and short-range economic, social, and environmental development policies of the County aligned with the Board's Strategic Plan;
- Necessary to achieve the level of service identified in the adopted Comprehensive Plan;
- Supportive of asset preservation encompasses supportive infrastructure (processes and databases), intellectual capacity and effective use of human capital, as well as physical capital assets.

The Capital Improvement Program represents the planned implementation of various comprehensive plans that serve as a guide for future growth and development as adopted and amended by the Board of County Commissioners.

Pay-As-You-Go Approach

The CIP is currently funded on a “Pay-As-You-Go” basis. The “Pay-As-You-Go” approach is recommended as the most prudent way of financing capital projects. This approach:

- Is fiscally conservative and avoids financing costs.
- Supports the County's long-term credit profile and may contribute positively to future credit analyses and debt ratings.
- Provides a deliberate approach to implementing projects based on community priorities and needs.
- Allows specific projects to be considered for stand-alone bonding when justified by priority and cost-benefit analysis.

The proposed CIP Plan will require future borrowing for Pinellas County Centralized Campus, project 004176A. Water and Sewer projects may need borrowing in future fiscal years. County staff will continue to evaluate opportunities where bonding may be utilized. Various funding options will be considered based upon comparing needs with available resources and identifying fiscal implications.

Project Portfolio Management

The County has adopted a “portfolio” approach to Capital Improvement Program projects. All departments are required to view their projects in a systemic and holistic manner. Projects that provide the County with multiple benefits will be prioritized—for example, projects that improve drainage, prevent stormwater and wastewater overflows, and provide infrastructure to support economic development.

The goal of CIP Project Portfolio Management (PPM) is to adopt a portfolio approach that uses identified needs to prioritize capital projects and improve the process for managing projects to enhance delivery, reporting, and data-driven decision support. The focus is on improving project coordination, prioritization, management, delivery, and reporting Countywide. PPM is essentially portfolio management for hundreds of County projects across all departments.

PPM Implementation Goals:

- Develop a prioritized list of County projects.
- Formalize generally consistent processes for project delivery.
- Provide tools and training for project managers to effectively manage projects.
- Use a consistent project tracking tool.
- Evaluate performance on project delivery.
- Improve coordination with internal and external stakeholders.

Projects submitted for review and approval are ranked by defined evaluation criteria as a tool to help prioritize projects. The evaluation criteria are: Asset Preservation; Criticality; Economic Outcome; Environmental Stewardship; Community Resiliency; Service Delivery; Project Coordination; Public Demand; Regulatory Requirements; Public Health, Safety and Welfare; and Employee Health and Safety. Funding considerations including funding availability, future budget outcomes (such as potential operating costs or savings in future years), and project cost, are secondary to selecting priority projects.

When completing the Project Request Form (PRF), the project requestor selects a statement that describes the state of the asset being replaced or why the new asset is needed. The criteria statements allow the requestor to identify whether the asset is beyond or approaching the end of its useful life, or if it is a new asset. A score is applied in the background for Asset Preservation criteria according to the respective statement selected. A completed PRF provides scoring across all evaluation criteria. The CIP review committees—Coordinating Committee (technical staff), Director level review, and Governance Committee (Administration)—review selections and can provide input. This provides for consistent consideration of all project requests for staff recommendation on which projects move forward for approval.

The CIP Project Portfolio Management Administrative Directive was issued in September 2019. Since that time, staff teams have led to successful efforts in GIS Mapping producing a public-facing map of projects and development of a Project Manager Handbook. These efforts are ongoing. Staff continue to build upon what has been developed and improve processes. In 2024, Public Works led an effort to develop a Project Manager Handbook with detailed procedures. Utilities led process improvements for project technology. This resulted in a multi-departmental team working with a consultant to implement a Project Management Information System (PMIS) for CIP project planning, monitoring, and reporting. PMIS was fully implemented for FY25.

Penny for Pinellas

Penny for Pinellas (Penny) revenues are proceeds of an additional 1.0% Local Government Infrastructure Surtax on sales, pursuant to Section 212.055(2), Florida Statutes, imposed in Pinellas County. The Penny surtax is collected on the first $5,000 of all purchases excluding groceries and medications. The authorized use of these funds is generally restricted to infrastructure projects and cannot be used for ongoing operation or maintenance costs. As a sales tax, the Penny is sensitive to general economic conditions. The revenue assumptions for the Penny have been updated and are consistent with the State sales tax revenue projections. Following a 3.3% decline in FY20, revenue reflected a post-pandemic recovery increase of 18.0% in FY21. FY22 revenue continued this recovery and increased 13.8%. FY23 increased by 1.7%, FY24 decreased by 0.05%, and FY25 increased by 2.11%. FY26 is projected to decrease 8.33% due to impacts of the Business Rent Sales Tax repeal effective October 1, 2025. Penny revenue is projected to increase at an average of 3.0% from FY27-FY30.

The Penny became effective February 1, 1990, for an initial period of ten years and has been extended by referendums in 1997, 2007, and 2017 for additional ten-year periods (until December 31, 2029). In accordance with statutory requirements and interlocal agreements with each municipality in Pinellas County for the Penny ending December 31, 2019, the County received approximately 52.3% of the total monthly collections generated by this tax, following the deduction of a dedicated amount to fund capital projects for Court & Jail facilities which provide a countywide benefit. Beginning January 1, 2020, the interlocal agreement sets aside 11.3% of net proceeds for countywide investments consisting of Economic Development Capital Projects and Housing at 8.3% and Court & Jail facilities at 3.0%. The County's percentage for Penny ending December 31, 2029, referred to as Penny IV, is 51.75%, after the countywide investment distribution. The balance of collections is distributed to the 24 municipalities using a population-based formula.

A Joint Review Committee (JRC) was formed during 2019 in accordance with the interlocal agreement to establish guidelines for the net proceeds dedicated to Economic Development Capital Projects and Housing. The JRC consisted of professional staff with subject matter expertise in economic development, planning, and/or housing representing the County and municipalities. The twelve-member JRC approved the Penny IV Affordable Housing and Economic Development Program Guidelines at its October 25, 2019, meeting. In December 2019, the Board of County Commissioners approved Resolution 19-99 "adopting guidelines for the expenditure of a percentage of the 2020-2029 Local Government Infrastructure Surtax for Affordable Housing and Economic Development Capital Projects."

Since 2020, approximately $91.600M has been committed to support new developments that provide homes that are affordable to people at all income levels; 5 developments completed with 292 affordable units, 105 workforce units and 291 market rate units, 10 developments are currently under construction, including 1187 affordable, 272 workforce units and 326 market rate units, and 5 developments approved for funding, including 367 affordable, 150 workforce units and 250 market rate units.

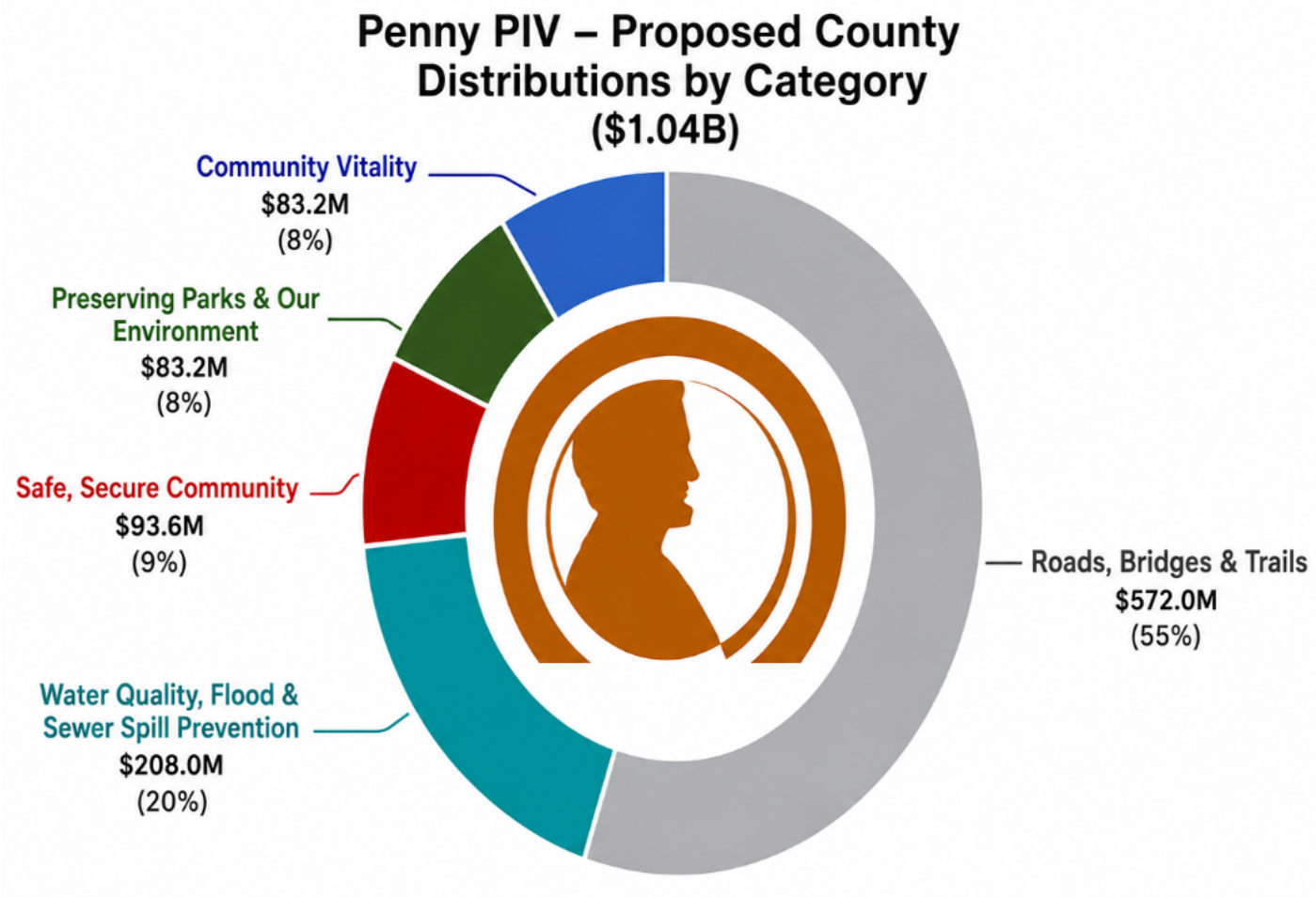
As of December 31, 2025, ESP's new or significant redevelopment of existing industrial and office buildings category has 28 approved projects with $344.265M in total project costs, and ESP contributions of $43.847M for the development or redevelopment of 1,691,565 square feet of space. Twelve projects have been completed, providing 840,895 square feet of new/improved space. Nine of the twelve completed projects increased their taxable values in excess of $69.2 million.

Without the Penny, the County's governmental capital improvements would require another funding source, potentially property taxes in the General Fund. It is estimated that property owners would have to pay another 0.878 mill on property taxes annually to generate equivalent funding, otherwise many public projects would be delayed for years or not completed at all. In addition to enabling the funding of capital projects without relying on property taxes, another benefit of the Penny is that non-residents contribute about one-third of its revenue, reducing the tax burden for Pinellas County residents.

The Penny for Pinellas Local Infrastructure Sales Surtax remains one of Pinellas County's most significant funding sources for capital infrastructure, supporting transportation, stormwater, public safety, parks, environmental preservation, community facilities, and other voter-approved investments. Penny IV is scheduled to expire on December 31, 2029. To date, 33 original projects, specifically outlined in the 2017 education campaign, have been completed, 9 projects are under construction, 22 remain in design or active development, and only 4 original projects have been cancelled, demonstrating strong overall project delivery.

The pie chart below shows the proposed County Penny distributions by category.

Penny IV 2020-2029 - Projected County Distributions by Category $1.04B



The table below is a comparison of the May 2017 projections prior to the approval of Penny IV, and current projections/ funded projects. Although the percentage of Penny for Community Vitality projects has decreased, these projects are still being completed but with alternative funding sources. Please note, this is the County's distribution of the Penny, after the distribution to the countywide investment categories of Economic Development Capital Projects and Housing, and Jail and Court Facilities.

Penny Category	2017	2026
Roads, Bridges, & Trails	45%	55%
Water Quality, Flood, & Sewer Spill Prevention	20%	20%

Safe, Secure Community	10%	9%
Preserving Parks & Our Environment	7%	8%
Community Vitality	18%	8%

As Penny IV enters its final years, the program is fully committed, and inflationary pressures, construction cost escalation, and expanded project scopes have exhausted available funding capacity. Accordingly, the FY28 budget development process will include a comprehensive review and prioritization of the remaining Penny IV projects to ensure the program remains financially balanced through its conclusion. Current trends indicate that several County projects, Interlocal Agreements, and Joint Project Agreements are progressing below original cost estimates, resulting in anticipated lapse as projects are completed. Any available lapse, project savings, or additional revenues generated above the County's conservative revenue forecasts will first be used to restore and maintain the financial balance of the Penny IV program. With approximately three years remaining before the program expires, the County has sufficient time to refine the six-year Capital Improvement Program and align remaining resources with its highest-priority voter-approved infrastructure commitments.

Calendar Year 2027 will serve as the County's strategic planning year for Penny V. During this process, staff will work at the direction of the Board of County Commissioners and the County Administrator, municipal partners, and stakeholders to identify the next generation of infrastructure investments that address long-term transportation, resiliency, public safety, environmental, and community facility needs. Subject to Board approval and voter authorization, Penny V is planned for placement on the November 2028 General Election ballot, with an effective date of January 1, 2030, ensuring the continued investment in critical public infrastructure following the scheduled expiration of Penny IV.

Other Revenues

The second largest source of revenue for Governmental CIP projects is grants. The CIP includes local, state, and federal grants from agencies such as the Southwest Florida Water Management District, Florida Department of Environmental Protection, and the U.S. Department of Transportation. Grant revenues are highly variable. The CIP includes grants that have either been awarded or are highly anticipated to be awarded.

The County has received $189.382M from the American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund (SLFRF), of which $145.369M has been allocated to CIP projects. The ARPA funding will offset some projects that would have been Penny or Sewer funded. It will also enable the County to complete other projects that weren’t previously programmed in the CIP.

Other funding sources for Governmental CIP projects include but are not limited to: Local Option Fuel Taxes (LOFT), Transportation Millage, Multimodal Impact Fees (MMIF), and Tourist Development Tax (TDT). Local Option Fuel Taxes (LOFT) is a one-cent local option motor and diesel fuel tax, designated as the ninth-cent fuel tax, per net gallon of motor fuel and diesel fuel sold and funds Advanced Traffic Management Systems (ATMS) projects. The Transportation Millage is the dedicated tax rate applied to property values used to fund transportation infrastructure projects. Multimodal Impact Fees (MMIF) are one-time fees assessed on new development collected throughout the county. MMIF funds authorized transportation projects in the geographic multimodal impact fee district(s) in which the fee was collected to offset transportation impacts of the new development. There are 13 geographic multimodal impact fee districts. Tourist

Development (TDT) is a 6% tax charged on the total rental amount from any person who rents, leases, or lets any living quarter or sleeping or housekeeping accommodation. Approximately one-half of the third percent of the TDT provides funding for beach nourishment projects in the Coastal Management program.

Governmental CIP projects are also funded by General Fund transfers. The General Fund provided recurring funding in the amount of $650,000 beginning in FY14 for the Municipal Services Taxing Unit (MSTU) paving projects to address the needs of secondary roads in unincorporated neighborhoods. This recurring transfer ended in FY25. In FY24, a General Fund transfer via budget amendment in the amount of $31.100M, was appropriated to the Capital Projects Fund. A portion of this transfer allocated additional funding to facilities projects managed by the Construction & Property Management Department. During the FY25 budget development process, General Fund transfers were made to the Capital Projects Fund for the Pinellas County Centralized Campus, project 004176A, in the amount of $16.100M, the Clerk's Technology workspace expansion at 509 S. East Ave, project 004993A, in the amount of $555,800, the Studies funding for Penny V Projects, project 007500A, in the amount of $1.000M, and the Public Safety Campus Fire Suppression System, project 006760A, in the amount of $3.000M. No General Fund transfers to the Capital Fund occurred in FY26, and no such transfers are planned for FY27.

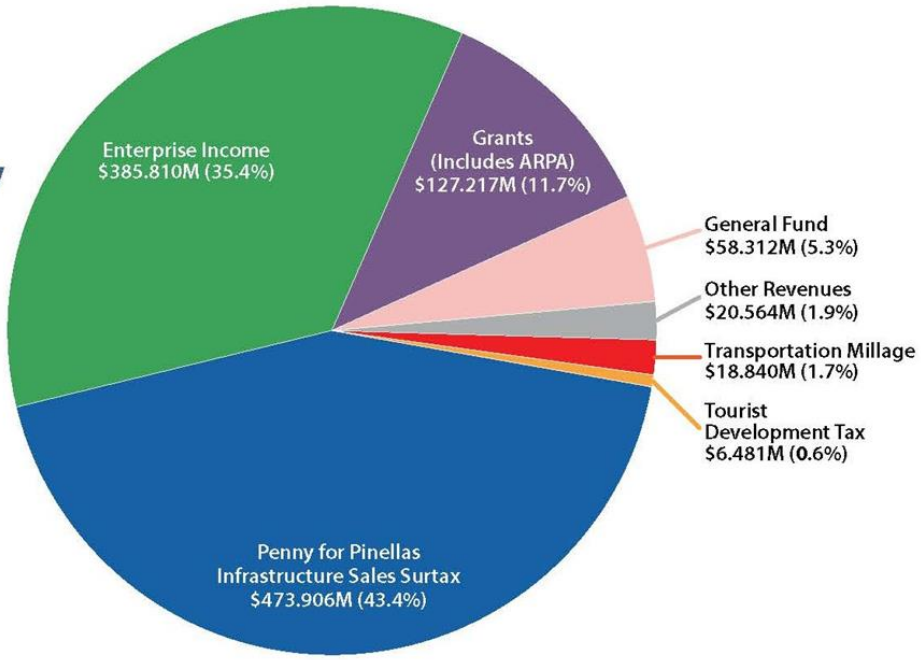
Enterprise projects support the Airport, Utilities systems (water, sewer, and reclaimed water), and Solid Waste systems. These departments operate like businesses, with generated revenues fully supporting their operations and capital investments. Funding comes from airport user fees, solid waste tipping fees, utility rates (water, sewer, and reclaimed water), and grants. *For additional details on capital projects, see the FY27-FY32 Capital Improvement Plan.*

Overview of One Year CIP

The first year of the Capital Improvement Program, FY27, is the basis for actual appropriations authorized by the Board of County Commissioners for capital projects when adopting the annual budget. The total FY27 CIP budget is $1.09B. This amount includes both Governmental and Enterprise projects as well as reserves.

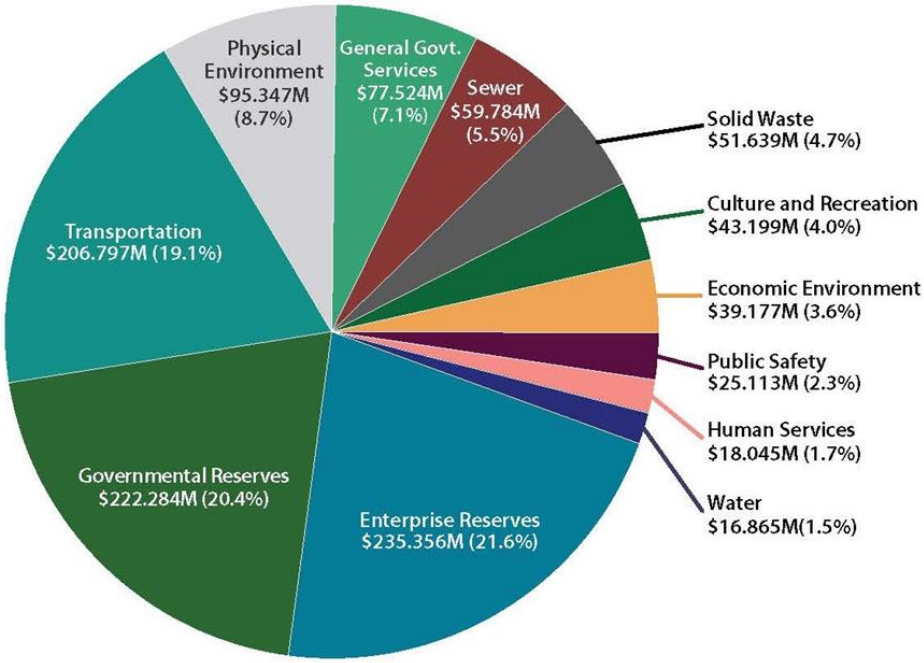
Where the Money Comes From

Different revenue sources contribute to Capital funds, including taxes, grants, and enterprise income (Airport, Solid Waste, Utilities).



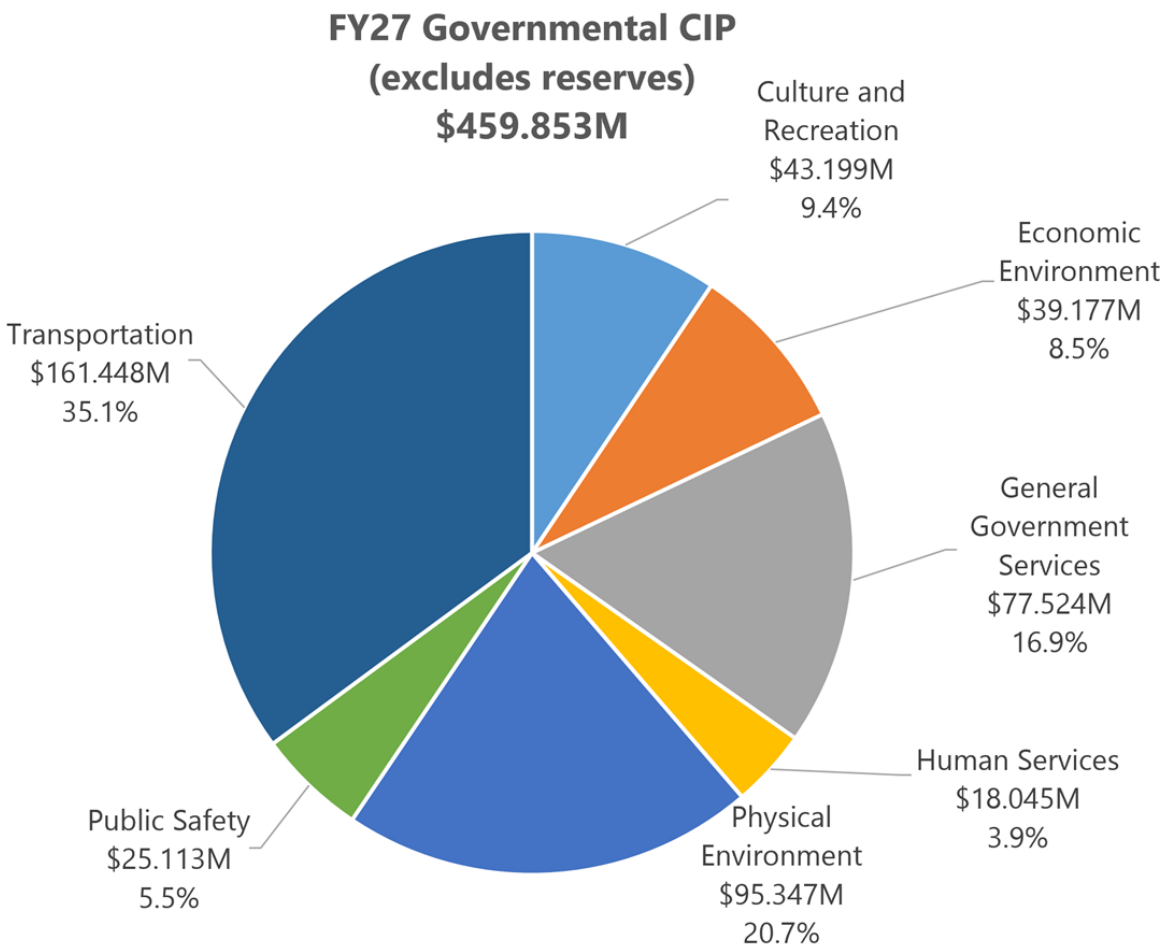
Where the Money Goes

Expenses for services like utilities or economic environment and fund components like reserves are related to revenue. Together these resources are used to meet diverse needs and support both short and long term strategic goals.



FY27 Governmental CIP

The expenditure total (excludes reserves) for the FY27 Governmental CIP is $459.853M. The pie chart below shows the percentage distribution of expenditures among the functional areas of the CIP.



Governmental CIP projects scheduled for completion in FY26 (not all inclusive):

Culture and Recreation

000050A - Sutherland Bayou Boat Ramp Driveway Improvements
002170A - Taylor Homestead
002201A - Raymond H. Neri Community Park.
002998A - High Point Community Park
006024A - Rehabilitation of 119th St. Area - Gas Mitigation and Greenspace
006025A - Dansville Community Park
006031A - Lake Seminole Park Trail Extension
006405A - PCR - GF Improvements - 12520 Ulmerton
006411A - Brooker Creek & Fletchaven - GF Improvements

Economic Environment

004083A - STAR Center Fire Alarm Replacement
004084A - STAR Fire Pump #2 Replacement
004566A - STAR Center AHU 104,161,162,190 Replacement
004944A - STAR Center Roof Recoat 11,12,31,32,33

General Government Services

006192A - Ground Water Return Wells at Public Safety Campus (PSC)
006401A - Medical Examiner Building - GF Improvements - 10900 Ulmerton Rd (other)
006402A - Lealman Exchange - GF Improvements
006408A - ERB - GF Improvements 22211 US19
006415A - Fleet UTL - GF Improvements 9685 Ulmerton
006671A - Digital Monument Sign for LEX Community Center

Physical Environment

000083A - Weedon Island Preserve Salt Marsh Restoration
002123A - Roosevelt Creek Channel 5 Improvements

Public Safety

004185A - Palm Harbor Fire Station 68
006034A - Fire Training Facility Enhancements
006400A - Sheriff's Admin Building (PSC) - GF Improvements - 10750 Ulmerton

Transportation

001034A - Old Coachman Road over Alligator Creek Bridge Replacement
002109A - Whitney Road and Wolford Road intersection and Roadway Improvements
002131A - 46th Ave N from 49th St N. (CR 611) to 38th St N. Roadway Improvements
003883A - Pinellas Trail South Gap - 126th Ave N to Ulmerton Rd
006030A - Highpoint: Russell Ave Connection
006190A - Starkey Road at Willow Avenue Signalization

Governmental CIP projects scheduled for completion in FY27 (not all inclusive):

Culture and Recreation:

000040F - Fred Howard Park Causeway Concrete Slope Improvements: Design and construction for replacement of protective side slope panels on the Fred Howard Park Causeway embankment. Total project estimate $4.893M, funded by Penny.
004093D - Fort Desoto Trail Paving: Repaving the trail along the Pinellas Bayway South and Anderson Boulevard at Ft. DeSoto Park. Total project estimate $3.448M, funded by Penny.

Economic Environment:

004943A - STAR Center Roof Recoat 14,15,16,32,40: STAR Center Roof Recoat 14,15,16,32,40. Total project estimate $315,000, funded by STAR Center.
006488A - STAR Center Bldg 100 Domestic Water Main Loop Reroute: Replacement of the 6" main domestic water loop galvanized piping with a 4" copper piping loop on the roof at the STAR Center building 100. Total project estimate $442,000, funded by STAR Center.

General Government/Human Services:

005060A - Medical Examiner's HVAC Replacement: Replacement of the Medical Examiner's HVAC due to it being at the end of its useful life. Total project estimate $9.237M, funded by General Fund and Penny.
005753A - SOE Bldg 1st & 2nd Floor Interior Renovations: Interior renovation of the SOE Bldg. to improve the function and security of the building's interior. Total project estimate $5.399M, funded by Penny.
006418A - YMCA Ridgecrest Elevator Renovation: YMCA Ridgecrest Elevator Reno. Total project estimate $205,000,

funded by General Fund.
006692A - Lealman Park Community Gathering Space: Lealman CRA will work to design a park improvement that will be a placemaking statement, be low maintenance, and result in the beautification of the Lealman Community Park. Total project estimate $425,000, funded by Lealman CRA.

Physical Environment:

004178F - RESTORE: Philippe Park Living Shoreline Phase 4 and 5: Implement the remaining two shoreline enhancement measures to restore coastal habitat, protect park infrastructure, and preserve the historic landmark site. Three measures were previously completed under PID 004178B. Total project estimate $905,000, funded by Federal Grant.
007018A - Sunset Beach Groin Rehabilitation: This project will remove exposed rebar and build a cap along the top of the sunset beach groin. Total project estimate $180,000, funded by Tourist Development Tax.
007021A - Fred Howard Park Rock Groin Rehabilitation: Design, construct, monitor rock groin rehabilitation at Fred Howard Park. Total project estimate $3.200M, funded by Tourist Development Tax.

Public Safety:

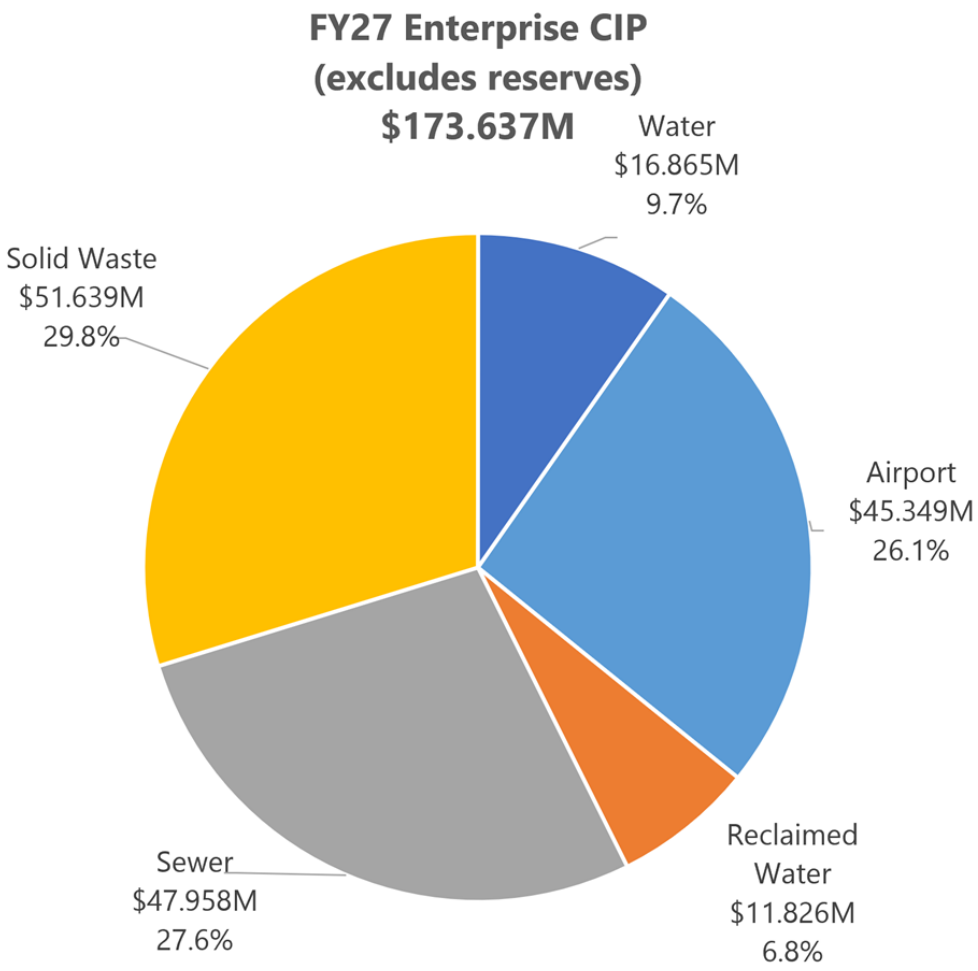
002996A - Redington Beach Rescue Station: Establish an EMS Rescue Station to serve the Redington Beach Communities. Total project estimate $7.781M, funded by Penny.
004179A - New Jail Security Entry Center (SEC): Construct a new jail security entry center and associated parking for visitors and staff on the Jail Campus. Total project estimate $26.101M, funded by Penny.

Transportation:

002232A - Indian Rocks Road Sidewalk & ADA Improvements from Kent Drive to North of 8th Ave. SW Phase 2B: Sidewalk & drainage improvements on the east side of the road from Kent Drive to 8th Avenue SW. Total project estimate $7.576M, funded by Penny and Impact Fees.
004539A - 71st Street N Roadway and Sidewalk Improvement from 38th Ave. N. to 54th Ave. N.: Install sidewalks where gaps currently exist and rehabilitate existing sidewalks to provide safe routes to neighborhoods, schools, and other areas on 71st St. from 38th Ave. N to 54th Ave. N. Total project estimate $16.059M, funded by Penny and the American Rescue Plan Act.

FY27 Enterprise CIP

The expenditure total (excludes reserves) for the FY27 Enterprise CIP is $173.637M. The pie chart below shows the percentage distribution of expenditures among the functional areas of the CIP.



Enterprise CIP projects scheduled for completion in FY26 (not all inclusive):

Physical Environment:

Solid Waste:

000752E - Solid Waste Disposal Complex Pond A Cap Improvements

Utilities:

001522A - Utility Relocation for FDOT US19 Main to Northside
001523A - Utility Relocation for FDOT US19 Northside to CR95
001601A - Advanced Metering Infrastructure Potable Water
003769A - Advanced Metering Infrastructure Reclaimed Water
002166A - South Cross Bayou AWRF Dewatering Improvements
003408A - South Cross Bayou AWRF Denitrification Filter Rehabilitation
004356A - North Water Booster Station Variable Frequency Drive Modifications
004578A - General Maintenance Building South Hardening
004909A - 62nd Street North Force Main Extension and Gravity Main Improvements
004911A - Bear Creek Force Main Replacement
005226A - South Cross Bayou AWRF Building Hardenings
006423A - Pass-a-Grille to Tierra Verde Water Main Replacement

Enterprise CIP projects scheduled for completion in FY27 (not all inclusive):

Physical Environment:

Solid Waste:

005537A - Waste to Energy Structural Steel Replacement of Baghouses, Baghouses Outlet Ducts, and SDA Units: Replacement of structural steel components supporting and providing access to the air pollution control units for Boilers 1, 2, and 3. Total project estimate $18.627M, funded by Solid Waste enterprise funds.

Utilities:

000852F - W.E. Dunn WRF East Pole Barn: Construction of a maintenance storage building/pole barn at the northeast corner of the Dunn facility. Total project estimate $1.178M, funded by Sewer enterprise funds.
000971B - Sands Point Dr./13th St. Bridge Utility Relocation: Relocation of the existing water main and reclaimed water main on the north side ledge of the bridge to a subaqueous water main across the waterway in conjunction with the Public Works bridge replacement project. Total project estimate $1.472M, funded by Water and Sewer enterprise funds.
003409A - W.E. Dunn WRF Electrical Upgrades: New motor control centers and generators at the W.E. Dunn Water Reclamation Facility. Total project estimate $24.236M, funded by Sewer enterprise funds.
003678B - Madonna Blvd Bridge over Pine Key Water Main Utility Relocation: Relocation of the existing water main and reclaimed water main on the underside of the bridge deck to a horizontal directional drill pipe going across the waterway. The utility mains need to be relocated for bridge replacement construction. Total project estimate $3.616M, funded by Water and Sewer enterprise funds.
003747A - W.E. Dunn WRF Offsite Reclaim Pump Station Improvements: Full rehabilitation of the offsite reclaim pump station. Total project estimate $17.891M, funded by Sewer enterprise funds.
005221A - Pump Station 182 Rehabilitation: Full rehabilitation of a master sanitary sewer pumping station. Rehabilitation activities to include new pumps, pipes, valves, electrical, and communications. Total project estimate $3.800M, funded by Sewer enterprise funds.
005224A - 60” Transmission Water Main Valve at S.K. Keller Water Treatment Facility: The installation of a 60” transmission line valve at the S.K. Keller Regional Water Treatment Facility where the main meets the Tampa Bay Water 60” supply transmission main from the east and the 42" water transmission main to the west. Total project estimate $3.310M, funded by Water enterprise funds.
005584C - Duhme Road 20-inch Concrete Force Main Replacement from American Legion to 53rd Ave.: The replacement of the existing 20" concrete force main with PVC or HDPE pipe. Total project estimate $3.849M, funded by Sewer enterprise funds.
006830A - Septic-to-Sewer Conversion in Low Income Areas: Removal of private septic systems and installation of private sewer laterals to reduce stormwater inflow and infiltration in the County owned sewer system. Total project estimate $455,000, funded by local grants.

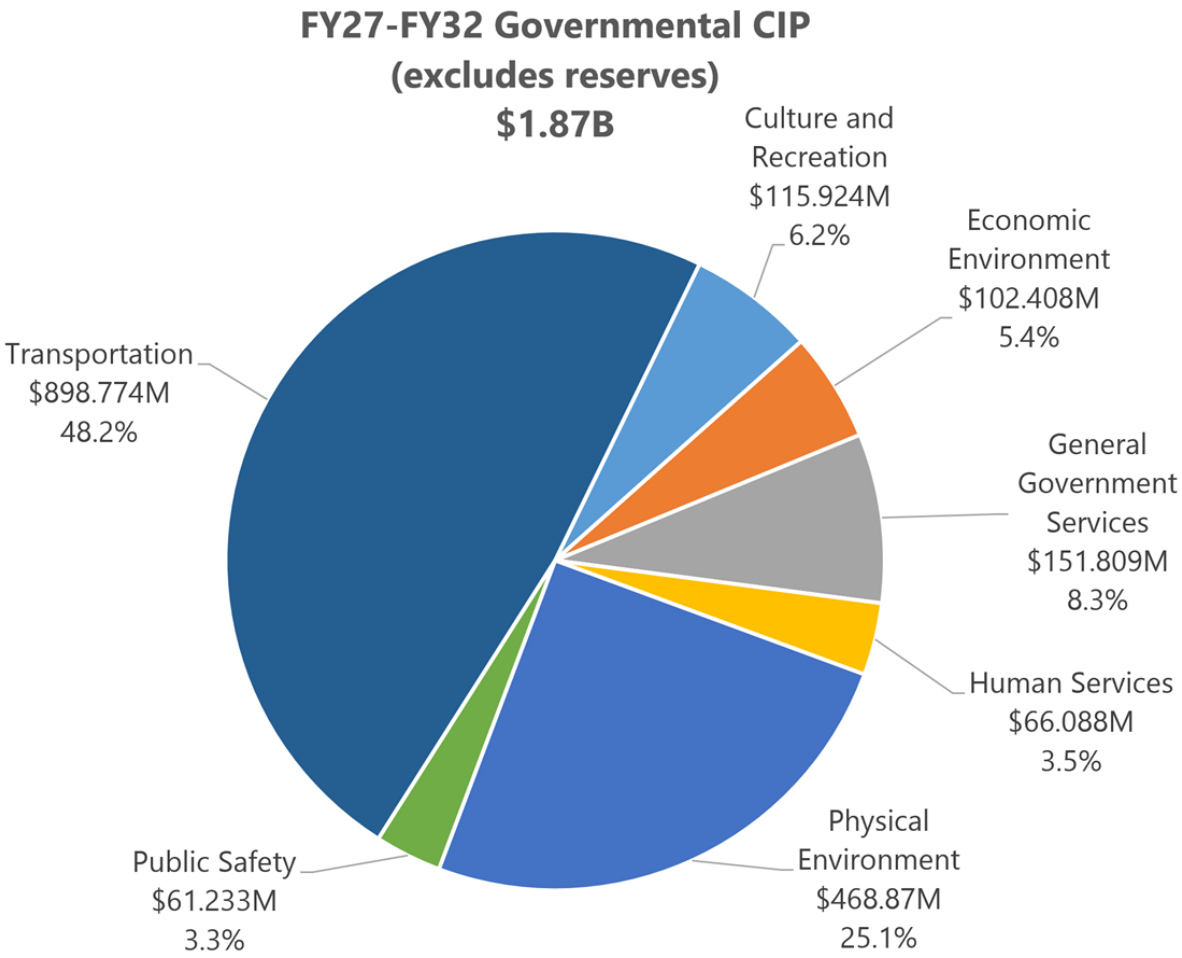
See the FY27-FY32 Capital Improvement Plan for additional details on capital projects.

Overview of Six Year CIP

In the CIP Six-Year work plan, only the first year, FY27, is appropriated. The remaining five years are a plan that is subject to change as the needs of the community become more defined and the adopted projects move closer to final approval. The total FY27-FY32 CIP budget is $3.73B. This amount includes both governmental and enterprise projects, as well as non-project items such as reserves.

FY27-FY32 Governmental CIP

The expenditure total (excludes reserves) for the FY27-FY32 Governmental CIP is $1.87B. The pie chart below shows the percentage distribution of expenditures within the functional areas of the CIP



Major project highlights in the Governmental Six-Year CIP are listed below by functional area. The focus of this list are the projects that are scheduled for completion in the out years of FY28 through FY32.

Culture and Recreation:

004556A - Seminole Recreation Facilities in Unincorporated Area: Preliminary plan and design of a multi-faceted outdoor recreation complex with associated concession, office, and storage facilities. Total project estimate $18.287M, funded by Penny.
004559A - East Lake Library Expansion Phase II: East Lake Library Expansion Phase II to expand the only community and cultural center for the East Lake communities and visitors. Total project estimate $5.700M, funded by Penny.
004560A - Ft. De Soto Visitor Center: New visitor center; consolidating two smaller, outdated buildings to better support the public. Total project estimate $2.450M, funded by Penny.
004988A - Ft. Desoto Main Road Paving: Repaving of roadway at Ft. Desoto Park. Roadway repaving will extend from south of the approach slab of the south of the Bayway bridge, along Pinellas Parkway S. and along the length of Anderson Boulevard. Total project estimate $7.849M, funded by Penny.

Economic Environment / Human Services:

004567A - STAR Center AHU 14,16,29,78 Replacement: STAR Center AHU 14,16,29,78 Replacement. Total project estimate $572,000, funded by STAR Center.
004948A - STAR Center Roof Recoat 18,19,34,35,37: STAR Center Roof Recoat 18,19,34,35,37. Total project estimate $235,000, funded by STAR Center.
004949A - STAR Center Air Handling Unit 87,169,170 Replacement: STAR Center AHU 87,169,170 Replacement. Total project estimate $487,000, funded by STAR Center.

006156A - STAR Center Building 400 East Re-Roof: Reroof the east side of building 400 involving 6,060 square feet. Total project estimate $365,000, funded by STAR Center.

General Government:

002153A - Fueling System Retrofits: This project involves the design and retrofit of County fuel storage and dispensing systems to maintain fuel accountability and regulatory compliance. Total project estimate $13.999M, funded by General Fund, Penny, and the American Rescue Act.
004966A - 545 Courthouse Garage Renovation: 545 Courthouse Garage Renovation to address water intrusion issues. Total project estimate $4.752M, funded by Penny.

003904A - North County Service Center Design and Construction: North County Service Center design and construction to house the Tax Collector, Property Appraiser, and Clerk. Total project estimate $55.865M, funded by Penny and General Fund.

Physical Environment:

001221A - Allen's Creek Channel 5 Culvert Removal: Removal of failing CMP behind the First Church of Nazarene, and channel restoration and bank stabilization in the immediate vicinity of the culvert. Total project estimate $4.674M, funded by Penny.
002121C - Bee Branch Phase 3 Erosion Control: Bank stabilization and erosion control along Bee Branch from 14th street to Jefferson St. Total project estimate $4.815M, funded by Penny.

002124A - Cross Bayou Improvements Phase 1: Improve conveyance through Cross Bayou Canal and reduce duration of flooding. Removed material should be tested to account for pollutant removal. Total project estimate $14.113M, funded by Penny and State grant.
002124B - Cross Bayou Improvements Phase 2: This project will improve conveyance through Cross Bayou Canal and reduce duration of flooding. The banks of the canal will be stabilized as needed to reduce future sediment buildup. Total project estimate $16.002M, funded by Penny and State grant.
004116A - Joe's Creek Restoration and Greenway Trail: This project consists of channel improvements to reduce flood risk, improve water quality, and enhance riparian habitat and a multimodal trail through the Lealman Community Redevelopment Area and other marginalized communities. Total project estimate $68.309M, funded by Penny and State grant.
004134A - McKay Creek Operable Lake Controls and SCADA: Design and construction project that will provide increased flood protection for significant rainfall utilizing real time data and SCADA-operated control structures to for the McKay Creek watershed. Total project estimate $7.689M, funded by Penny.
004243A - Palm Harbor Regional Stormwater Facility Improvements: The objective of this project is to evaluate alternatives for the Palm Harbor Regional Stormwater Management Facility. Total project estimate $7.169M, funded by Penny and State grant.
006686B - Fort Desoto Wave Attenuation Devices for Shoreline Protection: Design, permit, and construct two living shorelines at Fort DeSoto (1440 ft at campground cove and south side of Bunces Pass). Total project estimate $3.444M, funded by Federal and local grants and Penny.
007016A - Long Key 10th Nourishment: Long Key beaches require periodic nourishment every 6-10 years to address erosion, maintain storm protection, and preserve recreational shoreline width. The last nourishment was completed in FY26, with the next cycle planned for FY30. Total project estimate $6.290M, funded by Tourist Development Tax.

Public Safety:

007020A - DET/HC - HVAC Replace 8 RTUs: Replacing 8 rusted roof top units that are beyond repair and failing. Total project estimate $2.500M, funded by Penny.

Transportation:

000971A - 13th Street / Sands Point Drive Bridge Replacement: Replacement of 1957 prestressed concrete beam bridge presently experiencing growing superstructure deterioration in aggressive environment. Br # 154701, in Tierra Verde. Total project estimate $12.353M, funded by Penny.

001036A - San Martin Blvd. over Riviera Bay Bridge Replacement: San Martin Blvd. over Riviera Bay bridge reconstruction / replacement. Total project estimate $34.872M, funded by Penny and future grant.

001037A - Beckett Bridge Replacement: Design and construction of Beckett Bridge replacement after PD&E is completed. Total project estimate $37.769M, funded by Penny, Impact Fees, future grant.

002063A - Starkey Road Improvements from Flamevine Ave. to Ulmerton Rd: The objective of this project is to increase safety. The improvements include providing continuous 5 ft wide sidewalks on Starkey Rd between FlameVine Ave and Ulmerton Rd., improving safety by modifying median openings, and mast arms replacements. Total project estimate $39.826M, funded by Penny.
003879B - East Lake Road Bridges over Brooker Creek: Widening of both Northbound bridge (#154158) and Southbound bridge (#154159) on East Lake Road over Brooker Creek to provide a six-lane divided roadway from Cove Drive to Pasado Drive. Total project estimate $10.236M, funded by Penny.
003879C - McMullen Booth Rd Bridges Over Tampa Rd: Widening of both Northbound bridge (#154156) and Southbound bridge (#154155) on McMullen Booth Road over Tampa Rd. Total project estimate $21.988M, funded by Penny.
003879D - McMullen Booth Rd Bridge North Bound Off Ramp Over Lake Tarpon Outfall Canal: Replacement of the

existing bridge (#154151) on McMullen. Total project estimate $18.359M, funded by Penny.

003880A - 102nd Ave N - (125th St N - 113th St N) Roadway, Drainage & Sidewalk Improvements: Roadway project to improve roadway, provide bike lanes and sidewalks. Enhance multi-modal transportation options. Total project estimate $17.220M, funded by Penny and Impact Fees.

003883B - Pinellas Trail South Gap - Ulmerton Rd to Haines Bayshore Road: This project consists of the design, permitting, and construction of Pinellas Trail Loop South Segment - Shared-Use Non-motorized (SUN) Trail from Ulmerton Rd to Belleair Rd. Total project estimate $16.648M, funded by Penny and Federal grant.

004541A - ATMS North County Phase 2: This is the completion of a previous ATMS project along SR 580 and SR 586 from Alt 19 to US 19. Project includes the addition of fiber optic cable, installation of CCTV cameras, and dynamic message signs (DMS). Total project estimate $7.315M, funded by Local Option Fuel Tax, State Grant, and Impact Fees.

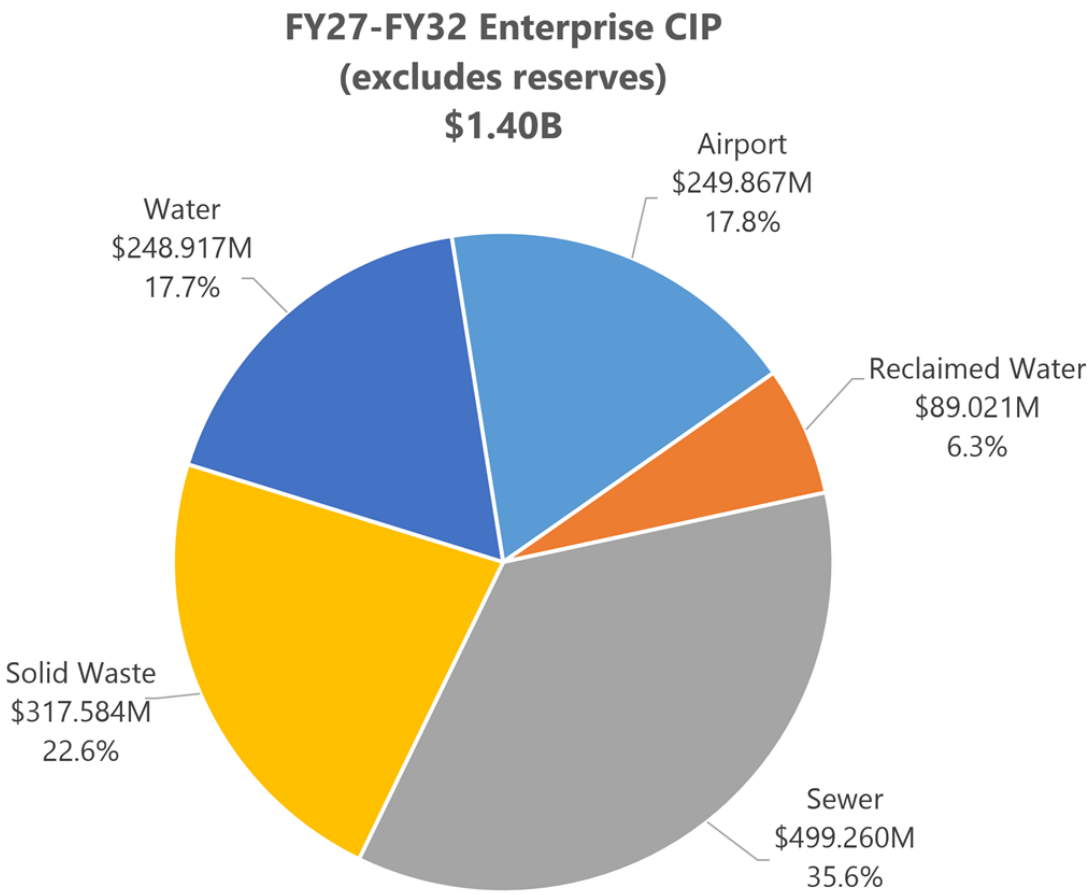
004543A - ATMS Alderman Road: Installation of fiber optic cable, CCTV cameras, dynamic message signs (DMS), and video detection at intersections along Alderman Rd from Alt 19 to US 19. Total project estimate $1.820M, funded by Local Option Fuel Tax and State Grant.

005208A - Keystone Road and Eastlake Road Emergency Access Improvements: This project looks to improve emergency access along Keystone Road from Eastlake Fire & Rescue Station 58 to East Lake Road. Total project estimate $10.872M, funded by Penny.

005751A - 22nd Ave S. Signal Improvements: Replacement of existing strain pole signalization with mast arms along 22nd Ave S. at 58th St., 52nd St., 49th St., 43rd St., and 37th St. Total project estimate $6.486M, funded by Penny and Impact Fees.

FY27 – FY32 Enterprise CIP

The expenditure total (excludes reserves) for the FY27 - FY32 Enterprise CIP is $1.40B. The pie chart below shows the percentage distribution of expenditures within the functional areas of the CIP.



Major project highlights in the Enterprise Six-Year CIP are listed below by functional area. The focus of this list are the projects that are scheduled for completion in the out years of FY28 through FY32.

Physical Environment:

Solid Waste:

004915A - Waste-to-Energy Enhanced Metals Recovery: Application of enhanced technology for Metals Recovery from Waste-to-Energy combustion ash residue. Total project estimate $21.000M, funded by Solid Waste enterprise funds.
004916A - Solid Waste On-Site Net Metering: Installation of infrastructure to route renewable energy generated by the Waste-to-Energy and floating solar array Plant to existing retail power meters on the Solid Waste Campus. Total project estimate $26.000M, funded by Solid Waste enterprise funds.

004920A - Solar Floating Array at Solid Waste: Design and construction of a floating solar panel facility to be installed on portions of Pond A. Total project estimate $9.900M, funded by Solid Waste enterprise funds.

006489A - Waste-to-Energy Facility Pressure Boiler Parts Replacements: Replacement of boiler pressure parts in the Waste-to-Energy facility at Solid Waste on an as needed basis. Total project estimate $176.162M (through FY36), funded by Solid Waste enterprise funds.

006491A - Waste to Energy Facility Rehabilitation and Replacements: Rehabilitation and replacement of miscellaneous parts at the Waste to Energy facility on an as needed basis. Total project estimate $48.544M (through FY36), funded by Solid Waste enterprise funds.

Utilities:

002150A - Gulf Beach Booster Station Replacement: Design and construction of an expansion to the facility including new pumping equipment and controls to meet future water system needs. Total project estimate $32.385M, funded by Water enterprise funds and Federal Emergency Management Agency Hazard Mitigation Grant Program funds.

003147A - Pinellas Park Interceptor Collection System Improvements: Replace the existing 42" interceptor and 54" interceptor at 62nd Ave. and provide upgrades to the City's pump station (city funded through a JPA). Total project estimate $44.313M, funded by Sewer enterprise funds and a Joint Project Agreement with the City of Pinellas Park.

004143B - Regional Resource Recovery Facility: Design and construction of a biosolids resource recovery facility with potential municipal and private industry partners. Total project estimate $15.522M, funded by Sewer enterprise funds.

004360A - Pump Station 016 Improvements: Remove and replace electrical gear including variable frequency drives, motor control center, generator, programmable logic controllers, Supervisory Control and Data Acquisition, as well as pertinent instrumentation and controls. Total project estimate $30.146M, funded by Sewer enterprise funds.

004364A - Chesnut Park Aquifer Storage and Recovery System: The project will capture excess surface water that is currently being discharged to upper Tampa Bay from the Lake Tarpon outfall and utilize that surface water to recharge the Avon Park formation below the East Lake Well Field. Total project estimate $4.740M, funded by Sewer enterprise funds and Southwest Florida Water Management District grant funds.

005015A - Manufactured Home Communities Wastewater Collection System Improvements: Project will include replacing up to thirteen (13) manufactured home communities' wastewater collection systems in unincorporated southern Pinellas County. Total project estimate $89.719M, funded by American Rescue Plan Act, Resilient Florida, and Restore Act grant funds.

005225A - Find and Fix Pipe Lining and Private Sewer Laterals: Rehabilitation and replacement of private sewer laterals and gravity sewer mains to mitigate sewer system infiltration and inflow. Total project estimate $43.515M, funded by Sewer enterprise funds.

006176A - Alternative Wastewater Effluent Discharge Facilities: Implementation of SB-64 requiring alternative discharge methods of wastewater effluent and prohibiting discharge into Joe's Creek from the South Cross Bay Advanced Water Reclamation Facility. Total project estimate $27.354M, funded by Sewer enterprise funds.

Transportation:

Airport:

002877A - Multi-Level Airport Parking Garage: Multi-Level Airport Parking Garage: Multi-level parking deck providing 2,400 parking stalls to alleviate parking congestion on the east side of Roosevelt Blvd/Gateway Expressway. Total project estimate $59.260M, funded by Customer Facility Charges, Airport enterprise funds, and Florida Department of Transportation grants.

003343A - New Passenger Terminal Improvements: New Passenger Terminal Improvements: Expansion and improvement of the existing terminal at St. Pete-Clearwater International Airport. Total project estimate $145.244M, funded by Airport enterprise funds, Passenger Facility Charges, Federal Aviation Administration grants, Florida Department of Transportation grants, and To Be Determined.

Overall, there are nearly 400 projects or program areas that comprise the six-year CIP. A complete listing of CIP expenditure allocations is included in the Annual Operating and Capital Budget Book titled “Six-Year Plan by Function and Program" within the Capital Improvement Section. A “Revisions from Previous Year” report between this year’s CIP and last year’s CIP is also included, as well as a report of the Operating Budget Impacts by project. For project specific detail, please see the FY27-FY32 Capital Improvement Plan. The budget document will be posted on the County’s website at: https://pinellas.gov/topic/transparency-open-government/county-budget-and-finance/

Governmental Capital Projects ProgramSummary

	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Proposed
Advanced Traffic Management System Program	**$2,014,044**	**$3,193,214**	**$6,956,000**	**$3,953,000**
Capital Projects Fund	$2,014,044	$3,193,214	$6,956,000	$3,953,000
Affordable Housing Land Assembly Program	**$1,690,180**	**$0**	**$0**	**$0**
Capital Projects Fund	$1,690,180	$0	$0	$0
Arterial Roads Projects Program	**$5,078,954**	**$3,190,939**	**$18,085,000**	**$17,737,000**
American Rescue Plan Act Fund	$3,903,932	$1,975,068	$0	$0
Capital Projects Fund	$1,175,023	$1,215,871	$18,085,000	$17,737,000
Boat Ramp Projects Program	**$156,533**	**$237,550**	**$797,000**	**$0**
Capital Projects Fund	$156,533	$237,550	$797,000	$0
Bridges-Repair & Improvement Program	**$6,259,268**	**$6,163,898**	**$39,641,000**	**$47,926,000**
American Rescue Plan Act Fund	$2,594,816	$2,526,300	$2,037,000	$0
Capital Projects Fund	$3,664,451	$3,637,598	$37,604,000	$47,926,000
Channel Erosion Projects Program	**$4,032,185**	**$131,652**	**$1,054,000**	**$32,211,000**
American Rescue Plan Act Fund	$3,659,117	$70,067	$99,000	$0
Capital Projects Fund	$373,067	$61,585	$955,000	$32,211,000
Coastal Management Projects Program	**$38,030,854**	**$25,900,749**	**$132,944,000**	**$6,481,000**
Capital Projects Fund	$38,030,854	$25,900,749	$132,944,000	$6,481,000
Community Vitality & Improvement Program	**$116,176**	**$0**	**$0**	**$0**
Community Development Grant Fund	$116,176	$0	$0	$0
Countywide Parks Projects Program	**$18,443,899**	**$26,505,508**	**$62,547,000**	**$42,998,000**
American Rescue Plan Act Fund	$6,212,664	$15,355,419	$16,095,000	$5,301,000
Capital Projects Fund	$12,231,234	$11,150,089	$46,452,000	$37,697,000

	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Proposed
Detention/Correction projects Program	**$646,759**	**$98**	**$0**	**$1,550,000**
Capital Projects Fund	$646,759	$98	$0	$1,550,000
Economic Development Authority Program	**$135,137**	**$0**	**$15,000,000**	**$15,000,000**
American Rescue Plan Act Fund	$0	$0	$0	$0
Capital Projects Fund	$0	$0	$15,000,000	$15,000,000
Star Center Fund	$135,137	$0	$0	$0
Emergency & Disaster Projects Program	**$1,033,329**	**$5,084**	**$1,525,000**	**$5,425,000**
Capital Projects Fund	$1,033,329	$5,084	$1,525,000	$5,425,000
Emergency Communications	**$60,753**	**$13,349**	**$0**	**$0**
General Fund	$60,753	$13,349	$0	$0
Emergency Events Program	**$273,353**	**$9,691,933**	**$0**	**$0**
General Fund	$273,353	$9,691,933	$0	$0
Environmental Conservation Projects Program	**$1,202,448**	**$2,463,958**	**$4,585,000**	**$8,695,500**
American Rescue Plan Act Fund	$459,008	$557,927	$206,000	$0
Capital Projects Fund	$743,440	$1,906,030	$4,379,000	$8,695,500
Environmental Management Services Program	**$15,131**	**$8,130**	**$0**	**$0**
General Fund	$15,131	$8,130	$0	$0
Flood Control Projects Program	**$7,251,329**	**$7,942,268**	**$16,959,000**	**$29,900,890**
American Rescue Plan Act Fund	$1,304,739	$5,582,358	$2,846,000	$0
Capital Projects Fund	$5,946,591	$2,359,910	$14,113,000	$29,900,890
Industry Development Program	**$2,038,966**	**$358,485**	**$1,132,250**	**$882,000**
Star Center Fund	$2,038,966	$358,485	$1,132,250	$882,000
Intersection Improvements Projects Program	**$2,437,857**	**$3,142,823**	**$8,899,000**	**$12,431,000**
American Rescue Plan Act Fund	$959,069	$69,312	$50,000	$72,000

	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Proposed
Capital Projects Fund	$1,478,788	$3,073,511	$8,849,000	$12,359,000
Judicial Facilities Projects Program	**$834,112**	**$169,566**	**$0**	**$0**
Capital Projects Fund	$834,112	$169,566	$0	$0
Lealman CRA Program	**$275,388**	**$266,792**	**$1,325,000**	**$11,461,420**
Lealman Community Redevelopment Area Trust Fund	$275,388	$266,792	$1,325,000	$11,461,420
Local Streets/Collector Projects Program	**$1,135,281**	**$11,522,854**	**$18,212,000**	**$9,270,000**
American Rescue Plan Act Fund	$0	$2,520,126	$3,581,000	$1,452,000
Capital Projects Fund	$1,135,281	$9,002,727	$14,631,000	$7,818,000
MSTU Paving Projects Program	**$978,486**	**$256,194**	**$0**	**$0**
Capital Projects Fund	$978,486	$256,194	$0	$0
Other County Building Projects Program	**$47,071,470**	**$27,336,581**	**$89,000,710**	**$73,138,710**
American Rescue Plan Act Fund	$216,032	$211,310	$0	$0
Capital Projects Fund	$46,855,437	$27,125,271	$89,000,710	$73,138,710
Other Public Safety Projects Program	**$10,598,776**	**$7,361,813**	**$14,413,000**	**$8,438,000**
American Rescue Plan Act Fund	$2,383,688	$190,258	$1,590,000	$351,000
Capital Projects Fund	$8,215,088	$7,171,555	$12,823,000	$8,087,000
Penny-Econ Dev&Housing (8.3%) Program	**$12,401,058**	**$26,711,798**	**$26,571,000**	**$37,045,000**
Capital Projects Fund	$12,401,058	$26,711,798	$26,571,000	$37,045,000
Penny-Jail & Courts Facil (3%) Program	**$4,038,204**	**$8,796,121**	**$13,000,000**	**$11,700,000**
Capital Projects Fund	$4,038,204	$8,796,121	$13,000,000	$11,700,000
Pinellas County Health Program Program	**$1,428,471**	**-$831**	**$0**	**$0**
Capital Projects Fund	$1,428,471	-$831	$0	$0
Pinellas Trail Projects Program	**$4,220,158**	**$6,887,418**	**$10,147,000**	**$9,456,070**
American Rescue Plan Act Fund	$1,648,165	$416,194	$0	$68,000

	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Proposed
Capital Projects Fund	$2,571,993	$6,471,224	$10,147,000	$9,388,070
Railroad Crossing Projects Program	**$112,100**	**$208,363**	**$2,779,000**	**$1,820,000**
Capital Projects Fund	$112,100	$208,363	$2,779,000	$1,820,000
Reserves Program	**$0**	**$0**	**$164,245,910**	**$222,284,010**
Capital Projects Fund	$0	$0	$164,245,910	$222,284,010
Road & Street Support Projects Program	**$10,720,110**	**$10,447,525**	**$17,422,000**	**$11,469,000**
Capital Projects Fund	$10,720,110	$10,447,525	$17,422,000	$11,469,000
Road Resurfacing and Rehabilitation Program	**$31,572,863**	**$32,755,041**	**$30,664,600**	**$32,685,110**
American Rescue Plan Act Fund	$5,035,678	-$739,109	$0	$0
Capital Projects Fund	$12,815,250	$19,887,451	$12,709,000	$32,685,110
County Transportation Trust Fund	$13,721,936	$13,606,699	$17,955,600	$0
Roadway Underdrain Projects Program	**$727,608**	**$1,051,717**	**$1,000,000**	**$1,000,000**
Capital Projects Fund	$727,608	$1,051,717	$1,000,000	$1,000,000
Sewer Program	**$9,358,672**	**$16,652,597**	**$28,333,560**	**$1,643,800**
American Rescue Plan Act Fund	$9,358,672	$16,652,597	$28,333,560	$1,643,800
Sidewalks Projects Program	**$19,726,377**	**$21,088,917**	**$34,597,000**	**$11,701,000**
American Rescue Plan Act Fund	$995,870	$10,549,855	$11,008,000	$897,000
Capital Projects Fund	$15,830,611	$7,789,653	$23,589,000	$10,804,000
County Transportation Trust Fund	$2,899,896	$2,749,409	$0	$0
Storm Sewer Rehab Projects Program	**$2,437,479**	**$1,594,838**	**$4,497,000**	**$7,381,000**
American Rescue Plan Act Fund	$28,863	$0	$0	$0
Capital Projects Fund	$2,408,616	$1,594,838	$4,497,000	$7,381,000
Surface Water Program	**$970,960**	**$722,130**	**$2,771,000**	**$3,750,000**
Surface Water Utility Fund	$970,960	$722,130	$2,771,000	$3,750,000
Surface Water Quality Projects Program	**$847,241**	**$7,089,916**	**$8,724,000**	**$2,704,000**

	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Proposed
American Rescue Plan Act Fund	$35,025	$6,244,795	$729,000	$0
Capital Projects Fund	$812,217	$845,121	$7,995,000	$2,704,000
Transportation Management Program	**$15,278**	**$0**	**$0**	**$0**
County Transportation Trust Fund	$15,278	$0	$0	$0
Grand Total	**$250,387,248**	**$269,868,986**	**$777,827,030**	**$682,137,510**

Governmental Capital Projects by Fund

	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Proposed
American Rescue Plan Act Fund	$38,795,338	$62,182,478	$66,574,560	$9,784,800
Capital Projects Fund	$191,068,934	$180,269,582	$688,068,620	$656,259,290
Community Development Grant Fund	$116,176	$0	$0	$0
County Transportation Trust Fund	$16,637,110	$16,356,108	$17,955,600	$0
General Fund	$349,237	$9,713,412	$0	$0
Lealman Community Redevelopment Area Trust Fund	$275,388	$266,792	$1,325,000	$11,461,420
Star Center Fund	$2,174,103	$358,485	$1,132,250	$882,000
Surface Water Utility Fund	$970,960	$722,130	$2,771,000	$3,750,000
Grand Total	**$250,387,248**	**$269,868,986**	**$777,827,030**	**$682,137,510**

Actual expenditures and budgets include only Capital Improvement Projects.

For additional details on capital projects see the FY27-FY32 Capital Improvement Plan.

Enterprise Capital Projects Program Summary

	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Proposed
Airport CIP Projects Program	**$13,112,608**	**$12,196,384**	**$26,873,000**	**$45,349,000**
Airport Revenue and Operating Fund	$13,112,608	$12,196,384	$26,873,000	$45,349,000
Reclaimed Water Program	**$0**	**$6,195,749**	**$11,727,000**	**$11,826,000**
Sewer Renewal and Replacement Fund	$0	$6,195,749	$11,727,000	$11,826,000
Recycling & Education Programs	**$78,394**	**$371,750**	**$950,000**	**$630,000**
Solid Waste Renewal & Replacement Fund	$78,394	$371,750	$950,000	$630,000
Reserves Program	**$0**	**$0**	**$222,499,330**	**$235,355,860**
Sewer Renewal and Replacement Fund	$0	$0	$18,447,030	$29,188,050
Solid Waste Renewal & Replacement Fund	$0	$0	$184,457,150	$176,131,520
Water Renewal and Replacement Fund	$0	$0	$19,595,150	$30,036,290
Sewer Program	**$35,440,059**	**$54,339,787**	**$86,655,000**	**$47,958,000**
Sewer Renewal and Replacement Fund	$35,378,906	$54,284,892	$86,655,000	$47,958,000
Sewer Revenue and Operating Fund	$61,152	$54,895	$0	$0
Site Operational Programs	**$9,666,993**	**$10,585,380**	**$30,873,000**	**$51,009,000**
Solid Waste Renewal & Replacement Fund	$9,666,993	$10,585,380	$30,873,000	$51,009,000
Water Program	**$28,394,748**	**$42,680,843**	**$62,524,000**	**$16,865,000**
Water Renewal and Replacement Fund	$28,394,748	$42,680,843	$62,524,000	$16,865,000
Grand Total	**$86,692,800**	**$126,369,893**	**$442,101,330**	**$408,992,860**

Enterprise Capital Projects by Fund

	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Proposed
Airport Revenue and Operating Fund	$13,112,608	$12,196,384	$26,873,000	$45,349,000
Sewer Renewal and Replacement Fund	$35,378,906	$60,480,641	$116,829,030	$88,972,050
Sewer Revenue and Operating Fund	$61,152	$54,895	$0	$0
Solid Waste Renewal & Replacement Fund	$9,745,386	$10,957,130	$216,280,150	$227,770,520
Water Renewal and Replacement Fund	$28,394,748	$42,680,843	$82,119,150	$46,901,290
Grand Total	**$86,692,800**	**$126,369,893**	**$442,101,330**	**$408,992,860**

Actual expenditures and budgets include only Capital Improvement Projects.

For additional details on capital projects see the FY27-FY32 Capital Improvement Plan.

Governmental Six-Year Plan by Function and Program

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Culture and Recreation	**$43,778,000**	**$43,199,360**	**$19,368,000**	**$7,500,000**	**$2,079,000**	**$0**	**$0**	**$115,924,360**
3002-Boat Ramp Projects	$665,000	$0	$0	$0	$0	$0	$0	$665,000
000050A-Sutherland Bayou Boat Ramp Driveway Improvements	$665,000	$0	$0	$0	$0	$0	$0	$665,000
3003-Countywide Parks Projects	$43,113,000	$42,998,000	$18,968,000	$7,500,000	$2,079,000	$0	$0	$114,658,000
000040F-Fred Howard Park Causeway Concrete Slope Improvements	$0	$4,535,000	$0	$0	$0	$0	$0	$4,535,000
000043A-Taylor Park Shoreline Restoration	$20,000	$235,000	$0	$0	$0	$0	$0	$255,000
000064A-Wall Springs Coastal Add III, IV Development	$0	$300,000	$1,000,000	$1,000,000	$0	$0	$0	$2,300,000
000341A-CW Park Utility Infrastructure	$2,254,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$0	$0	$10,254,000
000341G-Philippe Park Wastewater Collection System Improvements	$3,450,000	$0	$0	$0	$0	$0	$0	$3,450,000
002168A-Environmental Lands Acquisition	$2,228,000	$2,250,000	$2,683,000	$0	$0	$0	$0	$7,161,000
002169A-Heritage Village Improvements	$533,000	$200,000	$0	$0	$0	$0	$0	$733,000
002170A-Taylor Homestead	$110,000	$0	$0	$0	$0	$0	$0	$110,000
002201A-Raymond H. Neri Community Park	$767,000	$0	$0	$0	$0	$0	$0	$767,000
002998A-High Point Community Park	$1,536,000	$2,257,000	$0	$0	$0	$0	$0	$3,793,000
003772A-Renovation and Replacement of Park Structures	$4,000,000	$4,000,000	$728,000	$500,000	$79,000	$0	$0	$9,307,000
004093A-Countywide Park Roads and Parking Paving Areas	$486,000	$1,000,000	$0	$0	$0	$0	$0	$1,486,000
004093D-Fort Desoto Trail Paving	$900,000	$2,453,000	$0	$0	$0	$0	$0	$3,353,000
004171A-Park Playground Replacement-ADA/Inclusive	$1,399,000	$2,847,000	$0	$0	$0	$0	$0	$4,246,000
004172A-Countywide Boardwalk and Trails	$2,891,000	$0	$0	$0	$0	$0	$0	$2,891,000
004174A-Education Center Display Replacement at Nature Preserves	$3,115,000	$0	$0	$0	$0	$0	$0	$3,115,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
004556A-Seminole Recreation Facilities in Unincorporated Area	$7,125,000	$3,162,000	$4,000,000	$4,000,000	$0	$0	$0	$18,287,000
004557A-Palm Harbor Recreation Center	$7,500,000	$7,422,000	$0	$0	$0	$0	$0	$14,922,000
004559A-East Lake Library Expansion Phase II	$500,000	$3,000,000	$2,200,000	$0	$0	$0	$0	$5,700,000
004560A-Ft. De Soto Visitor Center	$0	$300,000	$2,150,000	$0	$0	$0	$0	$2,450,000
004561A-Heritage Village Storage Facility	$300,000	$2,400,000	$0	$0	$0	$0	$0	$2,700,000
004988A-Ft. Desoto Main Road Paving	$0	$3,540,000	$4,207,000	$0	$0	$0	$0	$7,747,000
006024A-Rehabilitation of 119th St. Area - Gas Mitigation and Greenspace	$2,793,000	$1,097,000	$0	$0	$0	$0	$0	$3,890,000
006025A-Dansville Community Park	$420,000	$0	$0	$0	$0	$0	$0	$420,000
006031A-Lake Seminole Park Trail Extension	$261,000	$0	$0	$0	$0	$0	$0	$261,000
006403A-Gulf Coast Museum - 2024 GF Improvements - 1109 125th	$207,000	$0	$0	$0	$0	$0	$0	$207,000
006405A-PCR - 2024 GF Improvements - 12520 Ulmerton	$116,000	$0	$0	$0	$0	$0	$0	$116,000
006411A-Brooker Creek & Fletchaven - 2024 GF Improvements	$202,000	$0	$0	$0	$0	$0	$0	$202,000
7147-Lealman CRA	$0	$201,360	$400,000	$0	$0	$0	$0	$601,360
007030A-Ray Neri Park Improvements	$0	$201,360	$400,000	$0	$0	$0	$0	$601,360
Economic Environment	**$26,445,000**	**$39,177,060**	**$13,635,000**	**$13,551,000**	**$7,082,000**	**$1,700,000**	**$818,000**	**$102,408,060**
1904-Economic Development Authority	$250,000	$15,000,000	$0	$0	$0	$0	$0	$15,250,000
005583A-Toytown Remediation Phase 1	$250,000	$15,000,000	$0	$0	$0	$0	$0	$15,250,000
3004-Industry Development	$1,195,000	$882,000	$1,135,000	$1,051,000	$915,000	$200,000	$318,000	$5,696,000
004083A-STAR Center Fire Alarm Replacement	$60,000	$0	$0	$0	$0	$0	$0	$60,000
004085A-STAR Center Switchgear Replacement & TX Tracking 137, 186, 347, 500	$200,000	$200,000	$400,000	$400,000	$200,000	$200,000	$318,000	$1,918,000
004566A-STAR Center AHU 104,161,162,190	$530,000	$0	$0	$0	$0	$0	$0	$530,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Replacement								
004567A-STAR Center AHU 14,16,29,78 Replacement	$0	$0	$58,000	$514,000	$0	$0	$0	$572,000
004943A-STAR Center Roof Recoat 14,15,16,32,40	$0	$315,000	$0	$0	$0	$0	$0	$315,000
004944A-STAR Center Roof Recoat 11,12,31,32,33	$285,000	$0	$0	$0	$0	$0	$0	$285,000
004948A-STAR Center Roof Recoat 18,19,34,35,37	$0	$0	$235,000	$0	$0	$0	$0	$235,000
004949A-STAR Center Air Handling Unit 87,169,170 Replacement	$0	$45,000	$442,000	$0	$0	$0	$0	$487,000
004950A-STAR Center AHU 30,110,161,162,171 Replacement	$0	$0	$0	$45,000	$442,000	$0	$0	$487,000
006156A-STAR Center Building 400 East Re-Roof	$0	$0	$0	$92,000	$273,000	$0	$0	$365,000
006488A-STAR Center Bldg 100 Domestic Water Main Loop Reroute	$120,000	$322,000	$0	$0	$0	$0	$0	$442,000
3039-Penny-Econ Dev and Housing (8.3%)	$25,000,000	$19,000,000	$11,000,000	$11,000,000	$4,667,000	$0	$0	$70,667,000
004149A-Economic Development Capital Projects	$25,000,000	$19,000,000	$11,000,000	$11,000,000	$4,667,000	$0	$0	$70,667,000
7147-Lealman CRA	$0	$4,295,060	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$500,000	$10,795,060
007028A-Joe's Creek Industrial Park Improvements	$0	$4,295,060	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$500,000	$10,795,060
General Government Services	**$56,268,000**	**$77,523,710**	**$10,391,000**	**$4,376,000**	**$1,750,000**	**$500,000**	**$1,000,000**	**$151,808,710**
3006-Other County Building Projects	$49,152,000	$73,138,710	$4,141,000	$3,876,000	$1,250,000	$0	$0	$131,557,710
002153A-Fueling System Retrofits	$4,901,000	$4,900,000	$141,000	$0	$0	$0	$0	$9,942,000
003904A-North County Service Center Design and Construction	$26,450,000	$24,468,000	$0	$0	$0	$0	$0	$50,918,000
004100A-Government Facilities Remodel and Renovation	$6,432,000	$2,500,000	$4,000,000	$3,876,000	$1,250,000	$0	$0	$18,058,000
004142A-Mid County Tax Collector Building Acquisition and Capital Improvement	$339,000	$0	$0	$0	$0	$0	$0	$339,000
004176A-Pinellas County Centralized Campus	$2,000,000	$25,440,710	$0	$0	$0	$0	$0	$27,440,710

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
005060A-Medical Examiner's HVAC Replacement	$4,291,000	$3,400,000	$0	$0	$0	$0	$0	$7,691,000
005748A-Clearwater Transit Center ILA with PSTA	$0	$8,000,000	$0	$0	$0	$0	$0	$8,000,000
005753A-SOE Bldg 1st & 2nd Floor Interior Renovations	$1,600,000	$1,200,000	$0	$0	$0	$0	$0	$2,800,000
006192A-Ground Water Return Wells at Public Safety Campus (PSC)	$1,180,000	$0	$0	$0	$0	$0	$0	$1,180,000
006401A-Medical Examiner Building - 2024 GF Improvements - 10900 Ulmerton Rd (other)	$237,000	$0	$0	$0	$0	$0	$0	$237,000
006402A-Lealman Exchange - 2024 GF Improvements	$51,000	$0	$0	$0	$0	$0	$0	$51,000
006404A-EMS - 2024 GF Improvements - 12490 Ulmerton	$407,000	$87,000	$0	$0	$0	$0	$0	$494,000
006408A-ERB - 2024 GF Improvements 22211 US19	$525,000	$0	$0	$0	$0	$0	$0	$525,000
006409A-Pinellas County Courthouse 315 Court - 2024 GF Improvements	$150,000	$0	$0	$0	$0	$0	$0	$150,000
006413A-501 1st Ave - 2024 GF Improvements	$49,000	$0	$0	$0	$0	$0	$0	$49,000
006414A-545 1st Ave - 2024 GF Improvements	$156,000	$63,000	$0	$0	$0	$0	$0	$219,000
006415A-Fleet UTL - 2024 GF Improvements 9685 Ulmerton	$256,000	$0	$0	$0	$0	$0	$0	$256,000
006417A-Tax MID - 2024 GF Improvements - 13025	$8,000	$0	$0	$0	$0	$0	$0	$8,000
006418A-YMCA Ridgecrest Elevator Renovation	$120,000	$80,000	$0	$0	$0	$0	$0	$200,000
007500A-Studies funding for Penny V Projects	$0	$3,000,000	$0	$0	$0	$0	$0	$3,000,000
3038-Penny-Jail and Courts Facil (3%)	$6,006,000	$2,000,000	$5,750,000	$0	$0	$0	$0	$13,756,000
001109C-St. Pete Courts Consolidation	$133,000	$0	$0	$0	$0	$0	$0	$133,000
002880A-Courts and Jail Projects	$5,873,000	$2,000,000	$1,000,000	$0	$0	$0	$0	$8,873,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
004966A-545 Courthouse Garage Renovation	$0	$0	$4,750,000	$0	$0	$0	$0	$4,750,000
7147-Lealman CRA	$1,110,000	$2,385,000	$500,000	$500,000	$500,000	$500,000	$1,000,000	$6,495,000
006671A-Digital Monument Sign for LEX Community Center	$70,000	$0	$0	$0	$0	$0	$0	$70,000
006692A-Lealman Park Community Gathering Space	$40,000	$385,000	$0	$0	$0	$0	$0	$425,000
007029A-Lealman CRA Land Acquisition	$1,000,000	$2,000,000	$500,000	$500,000	$500,000	$500,000	$1,000,000	$6,000,000
Human Services	**$25,361,000**	**$18,045,000**	**$12,000,000**	**$7,804,000**	**$2,878,000**	**$0**	**$0**	**$66,088,000**
3006-Other County Building Projects	$361,000	$0	$0	$0	$0	$0	$0	$361,000
004009A-Animal Services Renovation and A/C Replacement in Buildings 200,300,400,600	$87,000	$0	$0	$0	$0	$0	$0	$87,000
004562A-Animal Services Veterinary Hospital	$274,000	$0	$0	$0	$0	$0	$0	$274,000
3039-Penny-Econ Dev and Housing (8.3%)	$25,000,000	$18,045,000	$12,000,000	$7,804,000	$2,878,000	$0	$0	$65,727,000
004150A-Housing Projects aligned with 8.3% Countywide Investment	$25,000,000	$18,045,000	$12,000,000	$7,804,000	$2,878,000	$0	$0	$65,727,000
Non-Project Items	**$0**	**$222,284,010**	**$0**	**$0**	**$0**	**$0**	**$0**	**$222,284,010**
1008-Reserves	$0	$222,284,010	$0	$0	$0	$0	$0	$222,284,010
001247A-Reserves-Fund 3001	$0	$215,808,680	$0	$0	$0	$0	$0	$215,808,680
007100A-Health Dept CIP Reserves	$0	$6,475,330	$0	$0	$0	$0	$0	$6,475,330
Physical Environment	**$131,734,700**	**$95,347,190**	**$87,146,000**	**$91,784,000**	**$58,406,000**	**$1,476,000**	**$2,976,000**	**$468,869,890**
2205-Surface Water Management	$3,295,000	$3,750,000	$0	$0	$0	$0	$0	$7,045,000
002625A-Surface Water Pipe Lining/Remove & Replace	$3,095,000	$3,750,000	$0	$0	$0	$0	$0	$6,845,000
006686B-Fort Desoto Wave Attenuation Devices for Shoreline Protection	$200,000	$0	$0	$0	$0	$0	$0	$200,000
2421-Sewer	$14,252,200	$1,643,800	$0	$0	$0	$0	$0	$15,896,000
002166A-South Cross Bayou AWRF Dewatering Improvements	$1,104,000	$0	$0	$0	$0	$0	$0	$1,104,000
003408A-South Cross Bayou AWRF	$2,050,000	$54,000	$0	$0	$0	$0	$0	$2,104,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Denitrification Filter Rehab								
005015A-Manufactured Home Communities Wastewater Collection System Improvements	$11,098,200	$1,589,800	$0	$0	$0	$0	$0	$12,688,000
3008-Coastal Management Projects	$79,638,000	$6,481,000	$1,264,000	$4,280,000	$46,686,000	$1,476,000	$1,476,000	$141,301,000
000129A-Coastal Research/Coordination	$72,000	$72,000	$110,000	$72,000	$72,000	$72,000	$72,000	$542,000
000139A-Dune Construction & Walk-overs	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$700,000
001516A-Sand Key 6th Nourishment	$61,000,000	$436,000	$358,000	$256,000	$192,000	$192,000	$192,000	$62,626,000
002573A-Long Key-Pass a Grille 9th Nourishment	$480,000	$211,000	$130,000	$130,000	$130,000	$130,000	$130,000	$1,341,000
002574A-Treasure Island 12th Nourishment Cycle	$14,266,000	$158,000	$131,000	$100,000	$79,000	$79,000	$79,000	$14,892,000
004487A-Long Key-Upham 9th Nourishment Cycle	$3,640,000	$99,000	$85,000	$72,000	$63,000	$63,000	$63,000	$4,085,000
006793A-Hurricane Pass Dredge	$80,000	$1,625,000	$150,000	$50,000	$50,000	$50,000	$50,000	$2,055,000
007016A-Long Key 10th Nourishment	$0	$100,000	$50,000	$750,000	$5,000,000	$195,000	$195,000	$6,290,000
007017A-Sand Key 7th Nourishment	$0	$200,000	$100,000	$2,000,000	$34,000,000	$400,000	$400,000	$37,100,000
007018A-Sunset Beach Groin Rehabilitation	$0	$180,000	$0	$0	$0	$0	$0	$180,000
007019A-Treasure Island 13th Nourishment	$0	$100,000	$50,000	$750,000	$7,000,000	$195,000	$195,000	$8,290,000
007021A-Fred Howard Park Rock Groin Rehabilitation	$0	$3,200,000	$0	$0	$0	$0	$0	$3,200,000
3009-Environmental Conservation Projects	$2,057,500	$8,695,500	$1,612,000	$0	$0	$0	$0	$12,365,000
000083A-Weedon Island Preserve Salt Marsh Restoration	$44,000	$0	$0	$0	$0	$0	$0	$44,000
001008A-Brooker Creek Preserve, Four Lakes Hammock Recreation Area	$134,000	$6,159,000	$0	$0	$0	$0	$0	$6,293,000
004178A-Philippe Park Seawall Replacement	$1,879,500	$0	$0	$0	$0	$0	$0	$1,879,500
004178F-RESTORE: Philippe Park Living Shoreline Phase 4 and 5	$0	$904,500	$0	$0	$0	$0	$0	$904,500

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
006686B-Fort Desoto Wave Attenuation Devices for Shoreline Protection	$0	$1,632,000	$1,612,000	$0	$0	$0	$0	$3,244,000
3010-Channel Erosion Projects	$832,000	$32,211,000	$6,184,000	$4,402,000	$0	$0	$0	$43,629,000
002121C-Bee Branch Phase 3 Erosion Control	$338,000	$1,909,000	$1,782,000	$0	$0	$0	$0	$4,029,000
003894A-Mullet Creek Channel B Bank Stabilization	$44,000	$0	$0	$0	$0	$0	$0	$44,000
004135A-Starkey Road Channel 5 Bank Stabilization Improvements	$450,000	$859,000	$4,402,000	$4,402,000	$0	$0	$0	$10,113,000
007022A-NRCS Bank Stabilization Improvements	$0	$29,443,000	$0	$0	$0	$0	$0	$29,443,000
3012-Flood Control Projects	$14,421,000	$29,900,890	$54,095,000	$56,549,000	$3,183,000	$0	$0	$158,148,890
002123A-Roosevelt Creek Channel 5 Improvements	$468,000	$0	$0	$0	$0	$0	$0	$468,000
002124A-Cross Bayou Improvements Phase 1	$1,049,000	$5,769,000	$1,000,000	$3,120,000	$0	$0	$0	$10,938,000
002124B-Cross Bayou Improvements Phase 2	$1,128,000	$550,000	$8,899,000	$2,000,000	$3,183,000	$0	$0	$15,760,000
002228A-Taylor Lake Seawall Replacement	$618,000	$0	$0	$0	$0	$0	$0	$618,000
003800A-Flood Prevention Program	$1,082,000	$500,000	$250,000	$43,000	$0	$0	$0	$1,875,000
003896A-Crystal Beach Drainage Improvements	$1,650,000	$2,190,000	$6,636,000	$6,641,000	$0	$0	$0	$17,117,000
004116A-Joe's Creek Restoration and Greenway Trail	$4,399,000	$7,419,000	$29,132,000	$25,080,000	$0	$0	$0	$66,030,000
004119A-Starkey Road Channel 8 Drainage Improvements through Green Meadows and Twin Oaks	$38,000	$0	$0	$0	$0	$0	$0	$38,000
004121C-Curlew Creek Channel A Erosion Control - Oro Dr. to Wilshire	$859,000	$1,666,000	$1,185,000	$3,020,000	$0	$0	$0	$6,730,000
004121D-Bee Branch Outfall Impr - Pennsylvania Ave. to Sutherland Bayou	$1,170,000	$216,000	$2,423,000	$2,392,000	$0	$0	$0	$6,201,000
004134A-McKay Creek Operable Lake Controls and SCADA	$400,000	$923,000	$2,060,000	$3,943,000	$0	$0	$0	$7,326,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
005120A-RESTORE Land Acquisition for Floodplain Restoration and Resiliency	$660,000	$9,367,890	$0	$0	$0	$0	$0	$10,027,890
006790A-Starkey Road at Willow Ave Culvert Upgrade	$600,000	$0	$0	$0	$0	$0	$0	$600,000
006792A-Joe's Creek 34th Street Concrete Box Culvert Upgrade	$300,000	$1,300,000	$2,510,000	$10,310,000	$0	$0	$0	$14,420,000
3013-Storm Sewer Rehab Projects	$9,481,000	$7,381,000	$10,129,000	$9,458,000	$1,956,000	$0	$1,500,000	$39,905,000
001221A-Allen's Creek Channel 5 Culvert Removal	$120,000	$80,000	$1,442,000	$2,761,000	$0	$0	$0	$4,403,000
001328A-Cross Bayou Estates Drainage Improvements	$25,000	$0	$0	$0	$0	$0	$0	$25,000
002064A-Storm Sewer Pipeline Rehabilitation and CIPP	$3,490,000	$975,000	$975,000	$975,000	$100,000	$0	$0	$6,515,000
002115A-Cherokee Drive (48th Avenue N) from 113th Street North to 112th Street North Drainage Improvements	$451,000	$1,089,000	$1,316,000	$2,631,000	$1,316,000	$0	$0	$6,803,000
003898A-Lakeview and Keene Rd Drainage Improvements	$0	$0	$0	$0	$0	$0	$1,500,000	$1,500,000
003899A-98th Way - 100th Way Drainage Improvements	$1,178,000	$4,160,000	$3,830,000	$15,000	$15,000	$0	$0	$9,198,000
004207A-Stormwater Infrastructure Program PIV	$3,977,000	$300,000	$0	$0	$0	$0	$0	$4,277,000
005585A-Sutherland Area Drainage Improvements	$240,000	$777,000	$2,566,000	$3,076,000	$525,000	$0	$0	$7,184,000
3014-Surface Water Quality Projects	$7,758,000	$2,704,000	$13,862,000	$17,095,000	$6,581,000	$0	$0	$48,000,000
000157A-Lake Seminole Sediment Removal	$73,000	$0	$0	$0	$0	$0	$0	$73,000
003001C-Lealman Regional Stormwater Facility	$5,698,000	$1,034,000	$2,388,000	$2,388,000	$0	$0	$0	$11,508,000
003435A-Baypointe Stormwater Conservation Area	$355,000	$100,000	$4,371,000	$10,500,000	$6,581,000	$0	$0	$21,907,000
003900A-Stormwater Starkey Facility M10 Modification	$100,000	$0	$0	$0	$0	$0	$0	$100,000
004116D-Joe's Creek Phase 2 - Creek Restoration	$316,000	$104,000	$0	$0	$0	$0	$0	$420,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
004126A-Regional Stormwater Facilities	$300,000	$233,000	$3,000,000	$1,810,000	$0	$0	$0	$5,343,000
004243A-Palm Harbor Regional Stormwater Facility Improvements	$71,000	$1,103,000	$2,583,000	$2,397,000	$0	$0	$0	$6,154,000
004296A-Stormwater Quality Program PIV	$209,000	$0	$0	$0	$0	$0	$0	$209,000
005586A-Pinellas Trail Green Infrastructure at Wall Springs Park	$636,000	$0	$0	$0	$0	$0	$0	$636,000
006791A-Joe's Creek Nutrient Separating Baffle Box	$0	$130,000	$1,520,000	$0	$0	$0	$0	$1,650,000
7147-Lealman CRA	$0	$2,580,000	$0	$0	$0	$0	$0	$2,580,000
006792A-Joe's Creek 34th Street Concrete Box Culvert Upgrade	$0	$2,580,000	$0	$0	$0	$0	$0	$2,580,000
Public Safety	**$32,640,000**	**$25,113,000**	**$3,480,000**	**$0**	**$0**	**$0**	**$0**	**$61,233,000**
1823-Regional 9-1-1	$366,000	$0	$0	$0	$0	$0	$0	$366,000
006325A-Lights in the 911 Communication Center PSC 3rd Floor	$366,000	$0	$0	$0	$0	$0	$0	$366,000
3017-Detention/Correction Projects	$0	$1,550,000	$0	$0	$0	$0	$0	$1,550,000
000895B-Jail Campus Infrastructure Remediation	$0	$1,550,000	$0	$0	$0	$0	$0	$1,550,000
3018-Emergency and Disaster Projects	$5,600,000	$5,425,000	$0	$0	$0	$0	$0	$11,025,000
004180A-Emergency Sheltering (including special needs shelters)	$5,600,000	$1,425,000	$0	$0	$0	$0	$0	$7,025,000
004180B-Pinellas County Hurricane Shelter Hardening - Special Needs Emergency Generators	$0	$4,000,000	$0	$0	$0	$0	$0	$4,000,000
3019-Other Public Safety Projects	$10,242,000	$8,438,000	$0	$0	$0	$0	$0	$18,680,000
002996A-Redington Beach Rescue Station	$3,275,000	$3,274,000	$0	$0	$0	$0	$0	$6,549,000
004100A-Government Facilities Remodel and Renovation	$1,707,000	$2,500,000	$0	$0	$0	$0	$0	$4,207,000
004185A-Palm Harbor Fire Station 68	$409,000	$0	$0	$0	$0	$0	$0	$409,000
006034A-Fire Training Facility Enhancements	$1,076,000	$351,000	$0	$0	$0	$0	$0	$1,427,000
006400A-Sheriff's Admin Building (PSC) - 2024 GF Improvements - 10750 Ulmerton	$322,000	$0	$0	$0	$0	$0	$0	$322,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
006406A-CJC - 2024 GF Improvements 14250 49th	$96,000	$113,000	$0	$0	$0	$0	$0	$209,000
006407A-DET - 2024 GF Improvements 14400 49th	$57,000	$0	$0	$0	$0	$0	$0	$57,000
006760A-PSC Fire Suppression System Replacement	$3,300,000	$0	$0	$0	$0	$0	$0	$3,300,000
007101A-PSC New Supply Well for Geo Therm Chiller	$0	$1,000,000	$0	$0	$0	$0	$0	$1,000,000
007102A-PSC 500 Ton Air Cooled Chiller	$0	$1,200,000	$0	$0	$0	$0	$0	$1,200,000
3038-Penny-Jail and Courts Facil (3%)	$16,432,000	$9,700,000	$3,480,000	$0	$0	$0	$0	$29,612,000
002880A-Courts and Jail Projects	$1,819,000	$2,000,000	$2,830,000	$0	$0	$0	$0	$6,649,000
004179A-New Jail Security Entry Center (SEC)	$14,613,000	$2,550,000	$0	$0	$0	$0	$0	$17,163,000
007020A-DET/HC - HVAC Replace 8 RTUs	$0	$1,850,000	$650,000	$0	$0	$0	$0	$2,500,000
007024A-SEC/CJC - ELEV Replace 6 Escalators	$0	$3,300,000	$0	$0	$0	$0	$0	$3,300,000
Transportation	**$133,122,700**	**$161,448,180**	**$161,724,400**	**$125,359,000**	**$86,889,000**	**$112,856,000**	**$117,375,000**	**$898,774,280**
3020-Arterial Roads Projects	$5,935,000	$17,737,000	$22,887,000	$26,666,000	$23,525,000	$22,005,000	$35,241,000	$153,996,000
000097A-62nd Avenue N Roadway Improvement from 34th Street N to 49th Street N	$1,830,000	$4,933,000	$4,841,000	$11,561,000	$2,499,000	$0	$0	$25,664,000
002063A-Starkey Road Improvements from Flamevine Ave to Ulmerton Rd	$241,000	$1,016,000	$1,260,000	$13,065,000	$17,390,000	$5,714,000	$0	$38,686,000
003877A-Sunset Pt Rd from Kings Hwy to Keene Rd Roadway Improvements	$0	$0	$0	$125,000	$690,000	$690,000	$6,347,000	$7,852,000
003879A-East Lake Rd (CR 611) from S of Curlew Road to N of Trinity Blvd. (CR 966)	$2,376,000	$2,586,000	$595,000	$1,915,000	$2,946,000	$15,601,000	$28,894,000	$54,913,000
003880A-102nd Ave N - (125th St N - 113th St N) Roadway, Drainage & Sidewalk Improvements	$809,000	$7,027,000	$8,527,000	$0	$0	$0	$0	$16,363,000
003880B-102nd Ave (137th St N/Antilles Dr - 125th St N) Roadway,	$473,000	$0	$0	$0	$0	$0	$0	$473,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Drainage & Sidewalk Improvements								
004540A-West Bay Complete Streets project from the Belleair Bridge to Clearwater-Largo Road	$206,000	$2,175,000	$7,664,000	$0	$0	$0	$0	$10,045,000
3021-Intersection Improvements Projects	$8,117,000	$12,431,000	$7,886,000	$250,000	$2,250,000	$4,000,000	$6,000,000	$40,934,000
002540A-Belcher Road at Gulf to Bay Boulevard Intersection Improvements	$150,000	$0	$0	$0	$2,000,000	$4,000,000	$6,000,000	$12,150,000
004607A-Grand Canal Dredging in Tierra Verde	$33,000	$72,000	$0	$0	$0	$0	$0	$105,000
005125A-Traffic Safety Improvements PIV	$237,000	$250,000	$250,000	$250,000	$250,000	$0	$0	$1,237,000
005208A-Keystone Road and Eastlake Road Emergency Access Improvements	$526,000	$2,684,000	$7,266,000	$0	$0	$0	$0	$10,476,000
005538A-Bay Pines Blvd & 95th St N Intersection Improvements	$1,067,000	$0	$0	$0	$0	$0	$0	$1,067,000
005539A-49th St at 46th Ave N Intersection Improvements	$850,000	$0	$0	$0	$0	$0	$0	$850,000
005747A-MMIF St. Pete Dr. Martin Luther King Jr. St. N. Cooperative Funding Agreement	$383,000	$0	$0	$0	$0	$0	$0	$383,000
005750A-Signalization Improvements	$3,099,000	$4,928,000	$0	$0	$0	$0	$0	$8,027,000
005751A-22nd Ave S. Signal Improvements	$1,160,000	$4,497,000	$370,000	$0	$0	$0	$0	$6,027,000
006190A-Starkey Road at Willow Avenue Signalization	$612,000	$0	$0	$0	$0	$0	$0	$612,000
3022-Local Streets/Collector Projects	$10,225,000	$9,270,000	$28,058,000	$25,336,000	$35,285,000	$42,896,000	$17,894,000	$168,964,000
002109A-Whitney Road and Wolford Road intersection and Roadway Improvements	$4,691,000	$300,000	$0	$0	$0	$0	$0	$4,991,000
002131A-46th Ave N from 49th St N. (CR 611) to 38th St N. Roadway Improvements	$1,544,000	$1,152,000	$0	$0	$0	$0	$0	$2,696,000
002180A-62nd Ave. N. from 49th St. N. to	$0	$0	$0	$0	$0	$462,000	$1,290,000	$1,752,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
66th St. N.- Facilities Enhancements								
002925A-126th Avenue N Improvements from 34th Street N to US Hwy 19	$167,000	$0	$1,607,000	$6,237,000	$6,237,000	$19,187,000	$14,110,000	$47,545,000
002925B-126th Ave over Cross Bayou Bridge from US 19 to 56th St	$0	$0	$1,204,000	$602,000	$11,977,000	$7,466,000	$2,489,000	$23,738,000
003862A-Belleair Rd Roadway Improvements from US Hwy 19 to Keene Rd	$537,000	$212,000	$848,000	$946,000	$7,621,000	$7,683,000	$5,000	$17,852,000
003882A-54th Ave. N. Roadway Improvements from 49th St. N. to 34th St. N.	$803,000	$779,000	$3,089,000	$4,890,000	$8,189,000	$8,098,000	$0	$25,848,000
003884A-Highland Ave (CR 375) from Belleair Rd (CR 464) to E. Bay Dr (CR 686) Roadway Improvements	$613,000	$245,000	$5,556,000	$2,858,000	$0	$0	$0	$9,272,000
003914A-Forest Lakes Blvd Phase III - From Tampa Rd. to SR 580	$925,000	$1,704,000	$7,400,000	$8,874,000	$1,261,000	$0	$0	$20,164,000
004182A-Nebraska Ave Roadway Improvement from Alt US 19 to West Lake Blvd	$945,000	$4,878,000	$8,354,000	$929,000	$0	$0	$0	$15,106,000
3023-Pinellas Trail Projects	$2,826,500	$9,456,070	$11,535,400	$3,306,000	$0	$0	$0	$27,123,970
000967C-Pinellas Trail North Gap - Tampa Rd to E Lake Rd S - Bridge over Lake Tarpon Outfall Canal (LTOC)	$110,000	$0	$0	$0	$0	$0	$0	$110,000
003883A-Pinellas Trail South Gap - 126th Ave N to Ulmerton Rd	$584,000	$0	$0	$0	$0	$0	$0	$584,000
003883B-Pinellas Trail South Gap - Ulmerton Rd to Haines Bayshore Road	$510,000	$7,268,000	$5,922,000	$1,648,000	$0	$0	$0	$15,348,000
005752A-Pinellas Trail Loop Phase 5 San Martin Blvd from Macoma Dr to Gandy Blvd	$847,000	$246,000	$3,111,000	$1,658,000	$0	$0	$0	$5,862,000
006023A-McKay Creek Greenway Trail	$775,500	$1,942,070	$2,502,400	$0	$0	$0	$0	$5,219,970
3024-Road and Street Support Projects	$10,799,600	$11,469,000	$6,498,000	$11,789,000	$1,746,000	$0	$0	$42,301,600

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
004183A-Countywide Traffic Signalization Improvements	$8,151,600	$0	$0	$0	$0	$0	$0	$8,151,600
004200A-Gulf Blvd Improvements Penny IV	$1,000,000	$10,000,000	$0	$0	$0	$0	$0	$11,000,000
005210A-Guardrail along Keystone Road from East Lake Road to the Hillsborough County Line	$223,000	$0	$0	$0	$0	$0	$0	$223,000
90019Y1-Transportation DDIR Emergency Relief Projects	$1,425,000	$1,469,000	$6,498,000	$11,789,000	$1,746,000	$0	$0	$22,927,000
3026-Sidewalks Projects	$22,836,000	$11,701,000	$11,091,000	$7,267,000	$1,293,000	$0	$0	$54,188,000
002069A-62nd Avenue N & 25th Street N Sidewalk Intersection Improvements	$962,000	$0	$0	$0	$0	$0	$0	$962,000
002232A-Indian Rocks Road Sidewalk & ADA Improvements from Kent Drive to North of 8th Ave. SW Phase 2B	$5,013,000	$1,062,000	$0	$0	$0	$0	$0	$6,075,000
004144A-Sidewalk and ADA Program PIV	$3,998,000	$5,175,000	$5,175,000	$5,175,000	$1,293,000	$0	$0	$20,816,000
004539A-71st Street N Roadway and Sidewalk Improvement from 38th Ave. N. to 54th Ave. N.	$8,277,000	$1,260,000	$0	$0	$0	$0	$0	$9,537,000
004616A-Riviere Rd. from Tampa Rd. to Nebraska Ave. S/W Improvements	$241,000	$807,000	$5,916,000	$2,092,000	$0	$0	$0	$9,056,000
006030A-Highpoint: Russell Ave Connection	$147,000	$0	$0	$0	$0	$0	$0	$147,000
006033A-Safe Routes to School	$4,198,000	$3,397,000	$0	$0	$0	$0	$0	$7,595,000
3031-Bridges-Repair and Improvement	$21,552,000	$47,926,000	$53,078,000	$33,236,000	$13,205,000	$39,631,000	$49,228,000	$257,856,000
000423A-Dunedin Causeway Bridge Project	$0	$1,793,000	$3,584,000	$3,584,000	$1,776,000	$30,000,000	$46,000,000	$86,737,000
000971A-13th Street / Sands Point Drive Bridge Replacement	$5,018,000	$6,422,000	$0	$0	$0	$0	$0	$11,440,000
001034A-Old Coachman Road over Alligator Creek Bridge Replacement	$418,000	$0	$0	$0	$0	$0	$0	$418,000
001035A-Oakwood Drive over Stephanie's Channel Bridge Replacement	$3,211,000	$0	$0	$0	$0	$0	$0	$3,211,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
001036A-San Martin Blvd. over Riviera Bay Bridge Replacement	$490,000	$3,531,000	$11,590,000	$12,397,000	$4,568,000	$0	$0	$32,576,000
001037A-Beckett Bridge Replacement	$3,998,000	$17,862,000	$11,565,000	$0	$0	$0	$0	$33,425,000
003678A-Madonna Blvd over Pine Key Cutoff Bridge #154700	$5,579,000	$6,122,000	$2,064,000	$0	$0	$0	$0	$13,765,000
003878A-Indian Rocks Rd Bridge Culvert	$0	$509,000	$2,338,000	$6,849,000	$174,000	$0	$0	$9,870,000
003879B-East Lake Road Bridges over Brooker Creek	$1,267,000	$559,000	$4,075,000	$4,145,000	$0	$0	$0	$10,046,000
003879C-McMullen Booth Rd Bridges Over Tampa Rd	$162,000	$533,000	$533,000	$1,066,000	$6,687,000	$9,631,000	$3,228,000	$21,840,000
003879D-McMullen Booth Rd Bridge North Bound Off Ramp Over Lake Tarpon Outfall Canal	$1,006,000	$3,529,000	$8,620,000	$5,195,000	$0	$0	$0	$18,350,000
004979A-Shore Dr Canal Bridge Replacement - Ozona	$203,000	$2,902,000	$3,659,000	$0	$0	$0	$0	$6,764,000
005749A-Ridgemoor Blvd Bridge over Brooker Creek Replacement	$200,000	$4,164,000	$5,050,000	$0	$0	$0	$0	$9,414,000
3032-Road Resurfacing and Rehabilitation	$36,269,600	$32,685,110	$13,492,000	$15,509,000	$8,335,000	$3,324,000	$9,012,000	$118,626,710
003897A-Anclote Road Stormwater and Roadway Improvements	$378,000	$845,000	$492,000	$2,509,000	$5,085,000	$3,324,000	$9,012,000	$21,645,000
004192A-Road Resurfacing & Rehabilitation PIV	$15,251,000	$13,000,000	$13,000,000	$13,000,000	$3,250,000	$0	$0	$57,501,000
005700A-Transportation Millage Capital Resurfacing Program	$20,640,600	$18,840,110	$0	$0	$0	$0	$0	$39,480,710
007031A-Keene Rd Resurfacing (Gulf to Bay - Belleair Rd)	$0	$0	$0	$0	$0	$0	$0	$0
3033-Advanced Traffic Management System	$8,201,000	$3,953,000	$5,199,000	$0	$0	$0	$0	$17,353,000
004541A-ATMS North County Phase 2	$6,395,000	$553,000	$0	$0	$0	$0	$0	$6,948,000
004543A-ATMS Alderman Road	$824,000	$785,000	$0	$0	$0	$0	$0	$1,609,000
004544A-ATMS 113th Street	$375,000	$2,615,000	$5,199,000	$0	$0	$0	$0	$8,189,000
004974A-ATMS Pinellas County ATCMTD Connected Community Project	$607,000	$0	$0	$0	$0	$0	$0	$607,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
3034-Railroad Crossing Projects	$4,235,000	$1,820,000	$0	$0	$0	$0	$0	$6,055,000
004189A-Railroad Crossing Program PIV	$4,235,000	$1,820,000	$0	$0	$0	$0	$0	$6,055,000
3035-Roadway Underdrain Projects	$1,570,000	$1,000,000	$1,000,000	$1,000,000	$250,000	$0	$0	$4,820,000
004216A-Underdrain Program PIV	$1,570,000	$1,000,000	$1,000,000	$1,000,000	$250,000	$0	$0	$4,820,000
3036-MSTU Paving Projects	$556,000	$0	$0	$0	$0	$0	$0	$556,000
001817A-Municipal Services Taxing Unit - Paving	$556,000	$0	$0	$0	$0	$0	$0	$556,000
7147-Lealman CRA	$0	$2,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$0	$6,000,000
006693A-Linking Lealman Connectivity Projects	$0	$2,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$0	$6,000,000
Grand Total	**$449,349,400**	**$682,137,510**	**$307,744,400**	**$250,374,000**	**$159,084,000**	**$116,532,000**	**$122,169,000**	**$2,087,390,310**

Enterprise Six-Year Plan by Function and Program

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Non-Project Items	**$0**	**$235,355,860**	**$0**	**$0**	**$0**	**$0**	**$0**	**$235,355,860**
1008-Reserves	$0	$235,355,860	$0	$0	$0	$0	$0	$235,355,860
001251A-Solid Waste 4023 Reserves	$0	$176,131,520	$0	$0	$0	$0	$0	$176,131,520
001252A-Sewer 4052 Reserves	$0	$29,188,050	$0	$0	$0	$0	$0	$29,188,050
001254A-Water 4034 Reserves	$0	$30,036,290	$0	$0	$0	$0	$0	$30,036,290
Physical Environment	**$147,148,920**	**$128,288,000**	**$221,750,000**	**$203,473,800**	**$174,629,800**	**$153,746,000**	**$125,745,000**	**$1,154,781,520**
2223-Recycling and Education	$670,000	$630,000	$1,180,000	$500,000	$0	$0	$0	$2,980,000
002585A-Recycling Drop-off Center Improvements and Expansions	$660,000	$580,000	$880,000	$500,000	$0	$0	$0	$2,620,000
002586A-Visitor Information Kiosks and Claw Monument	$10,000	$0	$0	$0	$0	$0	$0	$10,000
006969A-Waste-to-Energy Facility Entrance Sign Revitilization	$0	$50,000	$300,000	$0	$0	$0	$0	$350,000
2224-Site Operations	$29,577,500	$51,009,000	$89,088,000	$58,595,000	$41,028,000	$24,220,000	$21,086,000	$314,603,500
000731A-Solid Waste Disposal Complex Pavement Replacement Program	$450,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$3,450,000
000748A-Bridgeway Acres Landfill Side Slope Closures	$0	$0	$0	$0	$0	$0	$400,000	$400,000
000752A-Bridgeway Acres Landfill Renewal and Replacement	$1,115,000	$900,000	$600,000	$600,000	$600,000	$600,000	$600,000	$5,015,000
000752E-Solid Waste Disposal Complex Pond A Cap Improvements	$600,000	$0	$0	$0	$0	$0	$0	$600,000
000752H-Bridgeway Acres Landfill South Entrance Roads and Drainage Improvements	$480,000	$2,200,000	$0	$0	$0	$0	$0	$2,680,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
000752L-South BWA Landfill Ditch Liner Replacement	$144,000	$1,750,000	$450,000	$0	$0	$0	$0	$2,344,000
000842A-Solid Waste Disposal Complex Scale Replacements and Improvements	$500,000	$500,000	$825,000	$325,000	$400,000	$400,000	$400,000	$3,350,000
000854A-Waste-to-Energy Facility Process and Efficiency Improvements	$500,000	$500,000	$100,000	$100,000	$100,000	$100,000	$100,000	$1,500,000
002423A-Industrial Waste Treatment Facility Rehabilitation and Replacement	$1,042,000	$130,000	$175,000	$200,000	$200,000	$200,000	$200,000	$2,147,000
003347A-Industrial Waste Treatment Facility Clarifier	$100,000	$0	$0	$0	$0	$0	$0	$100,000
003363A-Slurry Wall Improvements	$1,700,000	$2,000,000	$4,000,000	$4,000,000	$0	$0	$0	$11,700,000
003763A-Utilities Facilities Security	$0	$60,000	$0	$0	$0	$0	$0	$60,000
004915A-Waste-to-Energy Facility Enhanced Metals Recovery	$0	$1,000,000	$8,000,000	$6,000,000	$6,000,000	$0	$0	$21,000,000
004916A-Solid Waste Disposal Complex Micro-grid	$700,000	$1,300,000	$24,000,000	$0	$0	$0	$0	$26,000,000
004920A-Solid Waste Solar Floating Array	$0	$0	$150,000	$9,750,000	$0	$0	$0	$9,900,000
004923A-Traffic Improvements at Solid Waste Disposal Complex	$0	$0	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
005212A-Waste-to-Energy Facility Biomedical Waste Acceptance Modifications	$0	$0	$0	$0	$1,500,000	$0	$0	$1,500,000
005214A-Solid Waste Influent Pumping Station Improvements	$170,000	$0	$0	$0	$0	$0	$0	$170,000
005537A-Waste-to-Energy Structural Steel Replacement	$8,969,000	$5,037,000	$0	$0	$0	$0	$0	$14,006,000
006489A-Waste-to-Energy Facility	$8,699,500	$19,436,000	$30,902,000	$25,928,000	$26,208,000	$20,746,000	$15,915,000	$147,834,500

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Boiler Pressure Parts Replacements								
006490A-Waste-to-Energy Facility Stoker Grate Systems Replacements	$0	$4,363,000	$6,651,000	$740,000	$0	$0	$0	$11,754,000
006491A-Waste-to-Energy Facility Rehabilitation and Replacements	$3,197,000	$6,593,000	$11,735,000	$7,052,000	$4,820,000	$1,224,000	$2,521,000	$37,142,000
006492A-Solid Waste Site Building Upgrades	$261,000	$940,000	$500,000	$500,000	$500,000	$250,000	$250,000	$3,201,000
006492C-Solid Waste Administration Building HVAC Replacement	$200,000	$800,000	$0	$0	$0	$0	$0	$1,000,000
006493A-Solid Waste Electronic Disposal Fee Sign	$300,000	$0	$0	$0	$0	$0	$0	$300,000
006798A-Bridgeway Acres Landfill Active Gas Collection	$0	$0	$300,000	$2,700,000	$0	$0	$0	$3,000,000
006965A-Solid Waste Toytown to Bridgeway Acres Landfill Leachate Pipeline	$450,000	$3,000,000	$0	$0	$0	$0	$0	$3,450,000
2321-Water	$41,311,220	$16,865,000	$46,595,000	$44,421,200	$30,962,200	$40,839,000	$27,923,000	$248,916,620
000744A-Utilities Facilities Miscellaneous Improvements	$100,000	$440,000	$440,000	$440,000	$485,000	$485,000	$485,000	$2,875,000
000745C-South General Maintenance Division Fleet Building Renovation	$300,000	$167,000	$975,000	$975,000	$0	$0	$0	$2,417,000
000791A-FDOT Relocation Projects Miscellaneous	$400,000	$125,000	$125,000	$125,000	$125,000	$125,000	$125,000	$1,150,000
000831A-Water, Sewer and Reclaimed Water Relocation Projects	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$2,800,000
000971B-Sands Point Dr./13th St. Bridge Utility Relocation	$200,000	$493,000	$0	$0	$0	$0	$0	$693,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
001057A-General Upgrades to Supervisory Control and Data Acquisition (SCADA)	$0	$103,000	$103,000	$103,000	$114,000	$114,000	$97,000	$634,000
001522A-Utility Relocation for FDOT US 19 Main to Northside	$6,250,000	$0	$0	$0	$0	$0	$0	$6,250,000
001523A-Utility Relocation for FDOT US19 Northside to CR95	$8,300,000	$0	$0	$0	$0	$0	$0	$8,300,000
001601A-Advanced Metering Infrastructure (AMI) Water Meter Replacement	$8,030,000	$430,000	$0	$0	$0	$0	$0	$8,460,000
002063B-Starkey Road Utility Relocation from Flame Vine Avenue to Bryan Dairy Road	$0	$50,000	$61,000	$190,200	$290,200	$0	$0	$591,400
002150A-Gulf Beach Booster Station Replacement	$250,000	$50,000	$14,000,000	$12,500,000	$4,275,000	$0	$0	$31,075,000
003678B-Madonna Blvd Bridge Over Pine Key Water Main Utility Relocation	$250,000	$1,550,000	$0	$0	$0	$0	$0	$1,800,000
003763A-Utilities Facilities Security	$100,000	$110,000	$110,000	$110,000	$122,000	$122,000	$122,000	$796,000
003765A-Programmable Logic Controller Upgrades	$76,000	$0	$0	$0	$0	$0	$0	$76,000
003767A-Water Facilities Upgrades, Renewal, and Replacement	$250,000	$260,000	$260,000	$260,000	$260,000	$260,000	$260,000	$1,810,000
003768A-Wholesale Meter Rehabilitation	$257,000	$283,000	$283,000	$283,000	$311,000	$311,000	$311,000	$2,039,000
003896B-Crystal Beach Utility Relocation and Replacement	$60,000	$60,000	$1,200,000	$600,000	$0	$0	$0	$1,920,000
004356A-North Water Booster	$250,000	$0	$0	$0	$0	$0	$0	$250,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Station Variable Frequency Drive Modifications								
004574A-FDOT Utility Relocation US 19 From CR 95 to Pine Ridge Way S.	$0	$0	$0	$89,000	$534,000	$4,094,000	$0	$4,717,000
004575A-FDOT Utility Relocation US 19 from Nebraska Ave. to Timberlane Rd.	$0	$0	$0	$131,000	$523,000	$4,445,000	$2,898,000	$7,997,000
004576A-FDOT Utility Relocation US 19 from Timberlane Rd. to Lake St. 433796-1	$20,000	$92,000	$92,000	$91,000	$365,000	$3,105,000	$2,898,000	$6,663,000
004578A-General Maintenance Building South Building Hardening	$1,225,000	$0	$0	$0	$0	$0	$0	$1,225,000
004900A-Vina Del Mar Neighborhood, St. Pete Beach Water Main Improvements	$0	$250,000	$7,000,000	$1,250,000	$0	$0	$0	$8,500,000
004979B-Watermain Replacement Shore Drive Canal Bridge	$4,000	$458,000	$41,000	$0	$0	$0	$0	$503,000
005063A-Water Main Relocation and Improvements Valencia Drive, City of Largo	$1,425,000	$0	$0	$0	$0	$0	$0	$1,425,000
005071A-Pruitt Dr., Marguerite Dr., and Bayshore Dr. Utility Relocation, City of Madeira Beach	$1,221,000	$0	$0	$0	$0	$0	$0	$1,221,000
005073A-129th and 131st Avenue E. Utility Relocation, City of Madeira Beach	$225,000	$1,235,000	$235,000	$0	$0	$0	$0	$1,695,000
005218A-North Booster Pump Station Hardening	$100,000	$533,000	$783,000	$2,284,000	$1,910,000	$0	$0	$5,610,000
005222A-Logan Utilities Operations Center Building	$40,000	$564,000	$1,963,000	$3,232,000	$1,940,000	$0	$0	$7,739,000
005223A-Rosery Road Water Main	$1,613,000	$0	$0	$0	$0	$0	$0	$1,613,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Relocation (Phase 2) from Mandalay Drive to Eagle Lake Park, City of Largo								
005224A-60" Transmission Water Main Line Valve at S.K. Keller Water Treatment Facility	$1,845,000	$1,330,000	$0	$0	$0	$0	$0	$3,175,000
005227A-S.K. Keller WTF Emergency Operations Building/Warehouse	$861,000	$0	$0	$0	$0	$4,460,000	$4,460,000	$9,781,000
005228A-S.K. Keller WTF Open Air Building Upgrades	$100,000	$150,000	$1,581,000	$1,581,000	$1,582,000	$0	$0	$4,994,000
006159A-Tierra Verde Cast Iron Water Main Replacement	$0	$0	$0	$150,000	$150,000	$1,740,000	$1,740,000	$3,780,000
006161A-1st Avenue SW Cast-iron and Galvanized Water Main Replacement	$0	$0	$0	$222,000	$222,000	$3,700,000	$3,700,000	$7,844,000
006167A-Key Capri Madeira Beach to Treasure Island Subaqueuos Cast-iron Water Main Replacement	$0	$0	$350,000	$350,000	$350,000	$8,150,000	$8,150,000	$17,350,000
006168A-Redington Beach Cast-iron and Galvanized Water Main Replacement	$120,000	$0	$0	$3,900,000	$3,900,000	$0	$0	$7,920,000
006169A-St. Pete Beach Subaqueous Cast-iron Replacement	$50,000	$300,000	$2,200,000	$1,350,000	$0	$0	$0	$3,900,000
006170A-86th Avenue Seminole Cast-iron and Galvanized Water Main Replacement	$135,000	$1,000,000	$6,442,000	$6,430,000	$0	$0	$0	$14,007,000
006171A-Ridgecrest Neighborhood Largo Cast-iron and Galvanized Water Main Replacement	$125,000	$0	$0	$0	$0	$0	$0	$125,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
006175A-S.K. Keller WTF Generator Programmable Logic Controller Improvements	$450,000	$1,240,000	$2,900,000	$0	$0	$0	$0	$4,590,000
006177A-Indian Avenue and Jewel Court Water Main Relocation, City of Belleair Bluffs Joint Project Agreement	$0	$10,000	$102,000	$450,000	$697,000	$0	$0	$1,259,000
006178A-Overbrook Water Main Relocation, City of Belleair Bluffs Joint Project Agreement	$844,000	$1,487,000	$0	$0	$0	$0	$0	$2,331,000
006180A-Rosery Road Water Main Relocation Phase 3, City of Largo Joint Project Agreement	$1,101,000	$720,000	$0	$0	$0	$0	$0	$1,821,000
006182A-112th Street N to 109th Street N and 126th Avenue N to 133rd Avenue N Water Main Relocation, City of Largo Joint Project Agreement	$76,000	$50,000	$1,655,000	$1,000,000	$0	$0	$0	$2,781,000
006183A-6th Avenue NW Water Main Relocation, City of Largo Joint Project Agreement	$249,000	$1,800,000	$0	$0	$0	$0	$0	$2,049,000
006184A-Area 6(A) Utility Relocation, City of Madeira Beach Joint Project Agreement	$25,000	$176,000	$135,000	$0	$0	$0	$0	$336,000
006423A-Pass-a-Grille to Tierra Verde Water Main Replacement	$3,603,220	$0	$0	$0	$0	$0	$0	$3,603,220
006478A-Utilities Pipeline Rehabilitation, Replacement, and Extensions	$0	$125,000	$125,000	$125,000	$125,000	$125,000	$125,000	$750,000
006480A-Area 9 Bay Point Dr, Pruitt, Sunset Cove,	$0	$10,000	$120,000	$120,000	$0	$0	$0	$250,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Virginia, S Bayshore & Marlyn Way Utility Relocation, City of Madeira Beach, Joint Project Agreement								
006481A-Utilities Facilities Roof Replacements	$0	$320,000	$320,000	$352,000	$352,000	$352,000	$352,000	$2,048,000
006482A-Area 7 American Legion Drive Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$20,000	$160,000	$160,000	$0	$0	$0	$340,000
006483A-Area 4 144th Ave. North to E Madeira Ave Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$0	$18,000	$320,000	$320,000	$0	$0	$658,000
006484A-Area 3A 140th Ave. North to 144th Ave. Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$55,000	$230,000	$230,000	$0	$0	$0	$515,000
006487A-Utilities Facilities HVAC Replacements	$75,000	$344,000	$344,000	$385,000	$385,000	$385,000	$385,000	$2,303,000
006502A-Logan Laboratories Building Hardening	$306,000	$50,000	$1,667,000	$1,848,000	$0	$0	$0	$3,871,000
006502B-Logan Laboratory Building Improvements	$0	$0	$0	$0	$1,560,000	$1,411,000	$1,415,000	$4,386,000
007032A-Joe's Creek Utilities Relocation	$0	$25,000	$25,000	$225,000	$0	$0	$0	$275,000
007033A-North Booster Station Improvements	$0	$0	$0	$810,000	$9,665,000	$7,055,000	$0	$17,530,000
007036A-West Overbrook and Victory Lane Cast Iron and Galvanized Water Main Replacement	$0	$0	$150,000	$1,350,000	$0	$0	$0	$1,500,000
2323-Reclaimed Water	$14,240,000	$11,826,000	$6,459,000	$2,125,600	$16,040,600	$16,930,000	$21,400,000	$89,021,200

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
000831A-Water, Sewer and Reclaimed Water Relocation Projects	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$700,000
000971B-Sands Point Dr./13th St. Bridge Utility Relocation	$200,000	$493,000	$0	$0	$0	$0	$0	$693,000
002063B-Starkey Road Utility Relocation from Flame Vine Avenue to Bryan Dairy Road	$0	$50,000	$83,000	$570,600	$870,600	$0	$0	$1,574,200
002941A-South Cross Bayou AWRF High Service Pump Improvements	$650,000	$174,000	$1,000,000	$0	$14,000,000	$16,000,000	$10,000,000	$41,824,000
003431A-W.E. Dunn WRF Pond Liner Replacement	$3,669,000	$590,000	$4,800,000	$0	$0	$0	$0	$9,059,000
003678B-Madonna Blvd Bridge Over Pine Key Water Main Utility Relocation	$250,000	$1,550,000	$0	$0	$0	$0	$0	$1,800,000
003747A-W.E. Dunn WRF Offsite Reclaim Pump Station Improvements	$6,213,000	$5,880,000	$0	$0	$0	$0	$0	$12,093,000
003769A-Advanced Metering Infrastructure (AMI) Reclaimed Water Meters	$1,100,000	$10,000	$0	$0	$0	$0	$0	$1,110,000
004364A-Chesnut Park Aquifer Storage and Recovery System Project	$1,650,000	$2,335,000	$0	$0	$0	$0	$0	$3,985,000
004364C-Chesnut Park Aquifer Storage and Recovery Phase 2	$0	$0	$0	$830,000	$830,000	$830,000	$11,300,000	$13,790,000
004979B-Watermain Replacement Shore Drive Canal Bridge	$4,000	$459,000	$42,000	$0	$0	$0	$0	$505,000
005071A-Pruitt Dr., Marguerite Dr., and Bayshore Dr. Utility Relocation, City of Madeira Beach	$304,000	$0	$0	$0	$0	$0	$0	$304,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
005073A-129th and 131st Avenue E. Utility Relocation, City of Madeira Beach	$100,000	$125,000	$25,000	$0	$0	$0	$0	$250,000
006480A-Area 9 Bay Point Dr, Pruitt, Sunset Cove, Virginia, S Bayshore & Marlyn Way Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$5,000	$90,000	$90,000	$0	$0	$0	$185,000
006482A-Area 7 American Legion Drive Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$15,000	$120,000	$120,000	$0	$0	$0	$255,000
006483A-Area 4 144th Ave. North to E Madeira Ave Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$0	$24,000	$240,000	$240,000	$0	$0	$504,000
006484A-Area 3A 140th Ave. North to 144th Ave. Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$40,000	$175,000	$175,000	$0	$0	$0	$390,000
2421-Sewer	$61,350,200	$47,958,000	$78,428,000	$97,832,000	$86,599,000	$71,757,000	$55,336,000	$499,260,200
000744A-Utilities Facilities Miscellaneous Improvements	$150,000	$225,000	$225,000	$225,000	$225,000	$225,000	$225,000	$1,500,000
000745C-South General Maintenance Division Fleet Building Renovation	$450,000	$103,000	$525,000	$525,000	$0	$0	$0	$1,603,000
000791A-FDOT Relocation Projects Miscellaneous	$0	$125,000	$125,000	$125,000	$125,000	$125,000	$125,000	$750,000
000831A-Water, Sewer and Reclaimed Water Relocation Projects	$600,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$3,600,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
000847A-South Cross Bayou Advanced Wastewater Treatment Facility Upgrades, Renewal, and Replacement	$500,000	$600,000	$600,000	$600,000	$600,000	$600,000	$600,000	$4,100,000
000852A-W.E. Dunn Wastewater Treatment Facility Upgrades, Renewal, and Replacement	$300,000	$600,000	$600,000	$600,000	$600,000	$600,000	$600,000	$3,900,000
000852F-W.E. Dunn WRF East Maintenance Building Replacement	$643,600	$491,000	$0	$0	$0	$0	$0	$1,134,600
000964A-Sanitary Sewer Pump Station Rehabilitation & Improvements	$4,792,000	$5,548,000	$5,000,000	$1,700,000	$1,700,000	$1,700,000	$1,700,000	$22,140,000
001057A-General Upgrades to Supervisory Control and Data Acquisition (SCADA)	$0	$117,000	$117,000	$117,000	$128,000	$128,000	$145,000	$752,000
001814A-Sanitary Sewer Manhole Rehab Project	$0	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$2,400,000
001933A-Sanitary Sewer Cured In Place Pipe Lining	$0	$700,000	$700,000	$700,000	$700,000	$700,000	$700,000	$4,200,000
001933D-Sewer CIPP - Tarpon Springs, Palm Harbor, Curlew City	$250,000	$0	$0	$0	$0	$0	$0	$250,000
001933E-Annual Sewer CIPP - Bardmoor, Kenneth City	$300,000	$0	$0	$0	$0	$0	$0	$300,000
001933F-Annual Sewer CIPP - Belleair, Belleair Bluffs	$250,000	$0	$0	$0	$0	$0	$0	$250,000
002166A-South Cross Bayou AWRF Dewatering Improvements	$6,494,000	$770,000	$0	$0	$0	$0	$0	$7,264,000
002346B-Indian Rocks Sewer CIPP	$10,000	$1,375,000	$1,375,000	$0	$0	$0	$0	$2,760,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
002937A-South Cross Bayou AWRF Aeration Improvements	$60,000	$0	$0	$1,300,000	$1,300,000	$5,400,000	$5,400,000	$13,460,000
002938A-South Cross Bayou AWRF Bio Solids Process Train Improvements	$270,000	$670,000	$700,000	$2,000,000	$9,000,000	$5,000,000	$0	$17,640,000
003147A-Pinellas Park Interceptor Collection System Improvements	$800,000	$800,000	$11,525,000	$18,300,000	$11,525,000	$0	$0	$42,950,000
003204I-Ridgewood Sewer Improvements	$160,000	$1,900,000	$150,000	$0	$0	$0	$0	$2,210,000
003408A-South Cross Bayou AWRF Denitrification Filter Rehab	$4,792,000	$3,194,000	$0	$0	$0	$0	$0	$7,986,000
003409A-W.E. Dunn WRF Electrical Upgrades	$14,000,000	$2,863,000	$0	$0	$0	$0	$0	$16,863,000
003430A-W.E. Dunn WRF Dewatering Improvements	$80,000	$750,000	$2,650,000	$5,000,000	$5,000,000	$0	$0	$13,480,000
003605A-Gravity Sewer Ductal Iron Pipe Rehabilitation Program	$100,000	$0	$0	$5,200,000	$5,200,000	$5,200,000	$5,200,000	$20,900,000
003605B-Gravity Sewer Ductile Iron Pipe Rehabilitation Lansbrook	$0	$660,000	$660,000	$0	$0	$0	$0	$1,320,000
003758A-South Cross Bayou AWRF Influent Pump Station Improvements	$0	$0	$0	$425,000	$425,000	$2,100,000	$2,100,000	$5,050,000
003761A-Force Main Capacity Improvements - Highland Lakes Phase 1	$100,000	$150,000	$50,000	$500,000	$2,000,000	$500,000	$0	$3,300,000
003762A-Pump Stations Generator Improvements	$1,000,000	$1,650,000	$1,650,000	$1,650,000	$1,650,000	$1,650,000	$1,650,000	$10,900,000
003762R-Pump Station Generator Imrpovements - HMGP	$0	$400,000	$1,500,000	$500,000	$0	$0	$0	$2,400,000
003763A-Utilities Facilities Security	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$350,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
003765A-Programmable Logic Controller Upgrades	$917,000	$0	$0	$0	$0	$0	$0	$917,000
003896B-Crystal Beach Utility Relocation and Replacement	$40,000	$40,000	$800,000	$400,000	$0	$0	$0	$1,280,000
004143B-Regional Resource Recovery Facility	$0	$920,000	$1,750,000	$4,450,000	$5,950,000	$2,450,000	$0	$15,520,000
004360A-Pump Station 016 Improvements	$160,000	$1,140,000	$13,800,000	$11,600,000	$2,900,000	$0	$0	$29,600,000
004362A-W.E. Dunn WRF Operations Building Modifications	$300,000	$0	$0	$0	$1,070,000	$1,070,000	$1,070,000	$3,510,000
004365A-W.E. Dunn WRF Exploratory Well	$505,000	$695,000	$2,000,000	$3,000,000	$0	$0	$0	$6,200,000
004368A-South Cross Bayou AWRF Ultraviolet Disinfection System Replacement	$0	$0	$0	$500,000	$500,000	$4,500,000	$4,500,000	$10,000,000
004574A-FDOT Utility Relocation US 19 From CR 95 to Pine Ridge Way S.	$0	$0	$0	$11,000	$66,000	$506,000	$0	$583,000
004575A-FDOT Utility Relocation US 19 from Nebraska Ave. to Timberlane Rd.	$0	$0	$0	$27,000	$107,000	$910,000	$1,932,000	$2,976,000
004576A-FDOT Utility Relocation US 19 from Timberlane Rd. to Lake St. 433796-1	$20,000	$66,000	$66,000	$67,000	$265,000	$2,250,000	$1,932,000	$4,666,000
004578A-General Maintenance Building South Building Hardening	$441,000	$0	$0	$0	$0	$0	$0	$441,000
004903A-South Cross Bayou AWRF Fiber Optic Upgrades	$700,000	$700,000	$700,000	$0	$0	$0	$0	$2,100,000
004906A-South Cross Bayou Electrical	$1,540,000	$1,500,000	$1,500,000	$1,740,000	$1,740,000	$0	$0	$8,020,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Switchgear Replacement								
004908A-Force Main and ARV Replacements - Pinellas Trail and Klosterman Rd.	$460,000	$400,000	$3,463,000	$6,497,000	$0	$0	$0	$10,820,000
004909A-62nd Street North Force Main Extension and Gravity Main Capacity Improvement	$818,000	$0	$0	$0	$0	$0	$0	$818,000
004911A-Bear Creek Force Main Replacement Project	$1,160,000	$0	$0	$0	$0	$0	$0	$1,160,000
005015A-Manufactured Home Communities Wastewater Collection System Improvements	$7,127,600	$87,000	$2,537,000	$3,377,000	$9,270,000	$14,175,000	$14,175,000	$50,748,600
005015C-Manufactured Home Communities Wastewater Collection System Improvements - Canal Crossings	$0	$25,000	$410,000	$385,000	$0	$0	$0	$820,000
005220A-Utilities Generator Buildings Sprinkler Installations	$1,500,000	$0	$0	$0	$0	$0	$0	$1,500,000
005221A-Pump Station 182 Rehabilitation	$1,036,000	$2,521,000	$0	$0	$0	$0	$0	$3,557,000
005222A-Logan Utilities Operations Center Building	$30,000	$266,000	$940,000	$1,871,000	$954,000	$0	$0	$4,061,000
005225A-Find and Fix Pipe Lining and Private Sewer Lateral Improvements	$612,000	$4,000,000	$4,500,000	$5,000,000	$0	$0	$0	$14,112,000
005226A-South Cross Bayou AWRF Building Hardenings for the Operations Support Center and Dewatering Building	$1,834,000	$0	$0	$0	$0	$0	$0	$1,834,000
005584B-54th Avenue N 24" RCP	$50,000	$2,500,000	$950,000	$0	$0	$0	$0	$3,500,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Force Main Replacement from PS 126 to South Cross								
005584C-Duhme Road 20-inch Concrete FM Replacement From 53rd American Legion to 53rd Avenue	$1,400,000	$2,030,000	$0	$0	$0	$0	$0	$3,430,000
006052A-Septic to Sewer Program Phase 1	$0	$50,000	$2,750,000	$2,700,000	$7,315,000	$0	$0	$12,815,000
006173A-Pump Station 415 Force Main Replacement and Pump Station 323 Force Main Relocation	$100,000	$70,000	$0	$0	$1,600,000	$1,600,000	$0	$3,370,000
006176A-Alternative Wastewater Effluent Discharge Facilities	$850,000	$1,700,000	$3,535,000	$7,088,000	$7,088,000	$7,088,000	$0	$27,349,000
006177A-Indian Avenue and Jewel Court Water Main Relocation, City of Belleair Bluffs Joint Project Agreement	$0	$0	$12,000	$50,000	$78,000	$0	$0	$140,000
006178A-Overbrook Water Main Relocation, City of Belleair Bluffs Joint Project Agreement	$133,000	$78,000	$0	$0	$0	$0	$0	$211,000
006184A-Area 6(A) Utility Relocation, City of Madeira Beach Joint Project Agreement	$25,000	$549,000	$428,000	$0	$0	$0	$0	$1,002,000
006321A-Utilities Countywide Remote Telemetry Unit Upgrades	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$7,000,000
006478A-Utilities Pipeline Rehabilitation, Replacement, and Extensions	$50,000	$125,000	$125,000	$125,000	$125,000	$125,000	$125,000	$800,000
006479A-Indian Rocks Rd Phase 3 Sewer Force Main and Gravity Main	$180,000	$525,000	$814,000	$0	$0	$0	$0	$1,519,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Relocation along Indian Rocks Road from Belleview Boulevard to Carl Avenue, Town of Belleair, Joint Project Agreement								
006480A-Area 9 Bay Point Dr, Pruitt, Sunset Cove, Virginia, S Bayshore & Marlyn Way Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$5,000	$90,000	$90,000	$0	$0	$0	$185,000
006481A-Utilities Facilities Roof Replacements	$175,000	$240,000	$240,000	$240,000	$240,000	$240,000	$240,000	$1,615,000
006482A-Area 7 American Legion Drive Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$15,000	$120,000	$120,000	$0	$0	$0	$255,000
006483A-Area 4 144th Ave. North to E Madeira Ave Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$0	$18,000	$240,000	$240,000	$0	$0	$498,000
006484A-Area 3A 140th Ave. North to 144th Ave. Utility Relocation, City of Madeira Beach, Joint Project Agreement	$0	$40,000	$175,000	$175,000	$0	$0	$0	$390,000
006487A-Utilities Facilities HVAC Replacements	$50,000	$225,000	$225,000	$225,000	$225,000	$225,000	$225,000	$1,400,000
006502A-Logan Laboratories Building Hardening	$200,000	$50,000	$653,000	$1,012,000	$0	$0	$0	$1,915,000
006502B-Logan Laboratory Building Improvements	$0	$0	$0	$0	$738,000	$740,000	$742,000	$2,220,000
006668A-96th Place North Seminole Gravity Main Replacement	$1,500,000	$0	$0	$0	$0	$0	$0	$1,500,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
006795A-Sanitary Sewer Pump Stations Electrical Improvements	$60,000	$850,000	$4,100,000	$4,200,000	$3,000,000	$0	$0	$12,210,000
006796A-Seminole Blvd Force Main Replacements	$0	$0	$1,000,000	$1,000,000	$1,000,000	$10,000,000	$10,000,000	$23,000,000
006830A-Septic-to-Sewer Conversion in Low-income Areas	$225,000	$230,000	$0	$0	$0	$0	$0	$455,000
007032A-Joe's Creek Utilities Relocation	$0	$25,000	$25,000	$225,000	$0	$0	$0	$275,000
007034A-North Redington Beach Pipeline Rehabilitation	$0	$200,000	$200,000	$0	$0	$0	$0	$400,000
007035A-South Cross Bayou AWRF Storwater Ponds Capacity Improvements	$0	$450,000	$400,000	$0	$0	$0	$0	$850,000
Transportation	**$21,533,000**	**$45,349,000**	**$71,110,000**	**$30,600,000**	**$32,340,000**	**$48,935,000**	**$0**	**$249,867,000**
2049-Airport Capital Projects	$21,533,000	$45,349,000	$71,110,000	$30,600,000	$32,340,000	$48,935,000	$0	$249,867,000
000034A-Construct New Airco Taxiway K	$9,218,000	$9,218,000	$0	$0	$0	$0	$0	$18,436,000
002877A-Multi-Level Airport Parking Garage	$3,300,000	$20,400,000	$35,560,000	$0	$0	$0	$0	$59,260,000
003343A-New Passenger Terminal Improvements	$4,025,000	$14,500,000	$30,550,000	$30,600,000	$30,575,000	$30,700,000	$0	$140,950,000
004571A-Airco Site Preparation	$0	$0	$5,000,000	$0	$0	$0	$0	$5,000,000
005709A-Runway Incursion Mitigation New Taxiway "N"	$3,000,000	$0	$0	$0	$0	$0	$0	$3,000,000
006041D-Terminal Mitigation of Water Intrusion	$1,720,000	$0	$0	$0	$0	$0	$0	$1,720,000
007026A-Install Airport Perimeter Fence Phase 2	$270,000	$1,231,000	$0	$0	$0	$0	$0	$1,501,000
007027A-Rehabilitate Runway 04-22 from Runway 04 to Runway 18-36	$0	$0	$0	$0	$1,765,000	$18,235,000	$0	$20,000,000

	FY26 Estimate	FY27	FY28	FY29	FY30	FY31	FY32	FY26 Est., FY27-FY32
Grand Total	$168,681,920	$408,992,860	$292,860,000	$234,073,800	$206,969,800	$202,681,000	$125,745,000	$1,640,004,380

Revisions from Previous Year

Governmental Projects

Culture and Recreation

3002-Boat Ramp Projects

000050A - Sutherland Bayou Boat Ramp Driveway Improvements: Complete.

3003-Countywide Parks Projects

000040F - Fred Howard Park Causeway Concrete Slope Improvements: New project funded by Penny for Pinellas reallocated from Renovation and Replacement of Park Structures, 003772A.

000043A - Taylor Park Shoreline Restoration: No change.

000064A - Wall Springs Coastal Add III, IV Development: No change.

000341A - CW Park Utility Infrastructure: Funding adjusted by fiscal year to support sub-project schedules. No change to program allocation.

000341G - Philippe Park Wastewater Collection System Improvements: No change.

002168A - Environmental Lands Acquisition: Funding adjusted by fiscal year to support sub-project schedules. No change to program allocation.

002169A - Heritage Village Improvements: Funding adjusted by fiscal year to support sub-project schedules. No change to program allocation.

002170A - Taylor Homestead: No change.

002201A - Raymond H. Neri Community Park: Complete.

002998A - High Point Community Park: Project in construction.

003772A - Renovation and Replacement of Park Structures: Funding adjusted by fiscal year to support sub-project schedules. Partial allocation shift to Fred Howard Park Causeway Concrete Slope Improvements, 000040F.

004093A - Countywide Park Roads and Parking Paving Areas: Parent project. Funds being shifted to new standalone parks paving projects at Ft DeSoto.

004093D - Fort Desoto Trail Paving: Design nearing completion. The cost increase for this project is due to a requirement change identified in the geotechnical report, which recommended additional asphalt in certain areas.

004100A - Government Facilities Remodel and Renovation: This change was for carryforward. $300,000 was removed from 412100 to cover overage for 006760A.

004171A - Park Playground Replacement- ADA/Inclusive: No change.

004172A - Countywide Boardwalk and Trails: No change.

004174A - Education Center Display Replacement at Nature Preserves: Estimate by fiscal year adjusted to align with outward shift in project schedule. No change to total project allocation.

004178B - Philippe Park Living Shoreline Project: Complete.

004556A - Seminole Recreation Facilities in Unincorporated Area: Estimate by fiscal year adjusted to align with outward shift in project schedule. No change to total project allocation.

004557A - Palm Harbor Recreation Center: This change was carryforward.

004559A - East Lake Library Expansion Phase II: Increase due to scope refinement; previous budget based on placeholder during scope development. Budget reflects County contribution. East Lake Library to contribute $2.000M.

004560A - Ft. De Soto Visitor Center: Estimate by fiscal year adjusted to align with outward shift in project schedule. No change to total project allocation.

004561A - Heritage Village Storage Facility: No change.

004988A - Ft. Desoto Main Road Paving: No change.

006024A - Rehabilitation of 119th St. Area - Gas Mitigation and Greenspace: Construction is nearing completion.

006025A - Dansville Community Park: Complete.

006031A - Lake Seminole Park Trail Extension: Complete.

006403A - Gulf Coast Museum - 2024 GF Improvements - 1109 125th: Reduced allocation. Reappropriated to new supply well project at PSC.

006405A - PCR - 2024 GF Improvements - 12520 Ulmerton: Reduced allocation. Reappropriated to new supply well project at PSC.

006411A - Brooker Creek & Fletchaven - 2024 GF Improvements: No change.

7147-Lealman CRA

007030A - Ray Neri Park Improvements: New project.

Economic Environment

1904-Economic Development Authority

005583A - Toytown Remediation Phase 1: No change.

3004-Industry Development

004082A - STAR Center Chiller #2 Replacement: Complete.

004083A - STAR Center Fire Alarm Replacement: Project to complete FY26.

004084A - STAR Fire Pump #2 Replacement: Complete.

004085A - STAR Center Switchgear Replacement & TX Tracking 137, 186, 347, 500: Project completion extended from FY31 to FY32.

004564A - STAR Center AHU 138,154, 189 Replacement: Complete.

004565A - STAR Center AHU 1,3,9 Replacement: Complete.

004566A - STAR Center AHU 104,161,162,190 Replacement: No change.

004567A - STAR Center AHU 14,16,29,78 Replacement: Project schedule shifted from FY27-FY28 to FY28-FY29.

004943A - STAR Center Roof Recoat 14,15,16,32,40: No change.

004944A - STAR Center Roof Recoat 11,12,31,32,33: Complete.

004945A - STAR Center Roof Recoat 10 West, 21: Complete.

004948A - STAR Center Roof Recoat 18,19,34,35,37: No change.

004949A - STAR Center Air Handling Unit 87,169,170 Replacement: Project schedule shifted from FY28-FY29 to FY27-FY28.

004950A - STAR Center AHU 30,110,161,162,171 Replacement: No change.

006156A - STAR Center Building 400 East Re-Roof: No change.

006488A - STAR Center Bldg 100 Domestic Water Main Loop Reroute: No change.

3039-Penny-Econ Dev and Housing (8.3%)

004149A - Economic Development Capital Projects: Revenue estimates updated.

7147-Lealman CRA

007028A - Joe's Creek Industrial Park Improvements: New project.

General Government Services

1008-Reserves

007100A - Health Dept CIP Reserves: Newly created Health Dept. CIP reserves for future years.

3005-Judicial Facilities Projects

001109A - County Justice Center Judicial Consolidation: Project is financially complete. Working on final internal closeout.

3006-Other County Building Projects

002153A - Fueling System Retrofits: No change.

003904A - North County Service Center Design and Construction: This change was for carryforward. The value engineering effort fell short due to the amount of time it took to select, design, and bid the VE changes.

004100A - Government Facilities Remodel and Renovation: This change was for carryforward. $300,000 was removed from 112100 to cover overage for 006760A.

004142A - Mid County Tax Collector Building Acquisition and Capital Improvement: Complete.

004176A - Pinellas County Centralized Campus: No change.

005060A - Medical Examiner's HVAC Replacement: This change was for carryforward.

005748A - Clearwater Transit Center ILA with PSTA: Pushed appropriation to FY27.

005753A - SOE Bldg 1st & 2nd Floor Interior Renovations: This project is entering its final phase this FY, but because of the election cycle, work is not expected to finish until FY27.

006192A - Ground Water Return Wells at Public Safety Campus (PSC): This change was for carryforward.

006401A - Medical Examiner Building - 2024 GF Improvements - 10900 Ulmerton Rd (other): No revision at this time. All projects to be completed as previously indicated in FY26.

006402A - Lealman Exchange - 2024 GF Improvements: No revision at this time. All projects to be completed as previously indicated in FY26.

006404A - EMS - 2024 GF Improvements - 12490 Ulmerton: FY24: Phase 1; FY25: Phase 2; FY26: Phase 3; Phase 4 - FY27; Due to procurement challenges with the specific replacement, department is going to have to shift some of the project to FY27 as a start target.

006408A - ERB - 2024 GF Improvements 22211 US19: No revision to previous plans. Target to have all projects completed by end of FY26.

006409A - Pinellas County Courthouse 315 Court - 2024 GF Improvements: Reduced allocation. Reappropriated to new supply well project at PSC.

006413A - 501 1st Ave - 2024 GF Improvements: Reduced allocation. Reappropriated to new supply well project at PSC.

006414A - 545 1st Ave - 2024 GF Improvements: Reduced allocation. Reappropriated to new supply well project at PSC. Work completed.

006415A - Fleet UTL - 2024 GF Improvements 9685 Ulmerton: No revisions as the planned projects are expected to be completed by end of FY26.

006416A - SOE - 2024 GF Improvements - 13001 Starkey: Reduced allocation. Reappropriated to new supply well project at PSC.

006417A - Tax MID - 2024 GF Improvements - 13025: Reduced allocation. Reappropriated to new supply well project at PSC. Work completed.

006418A - YMCA Ridgecrest Elevator Renovation: Project estimate revised following engineering procurement. Funds have been shifted from 006413A to cover the delta.

006419A - Palm Harbor White Chapel Flooring: Reduced allocation. Reappropriated to new supply well project at PSC. Work completed.

007500A - Studies funding for Penny V Projects: No change.

3038-Penny-Jail and Courts Facil (3%)

001109C - St. Pete Courts Consolidation: This change was for carryforward. Very minor work is anticipated for project finalization.

002880A - Courts and Jail Projects: Program allocation reduced to fund new Courts and Jail Projects.

004966A - 545 Courthouse Garage Renovation: New project. Previously a sub project of Courts and Jail Projects program, 002880A.

7147-Lealman CRA

006671A - Digital Monument Sign for LEX Community Center: Project to complete FY26.

006692A - Lealman Park Community Gathering Space: Project schedule shifted from FY26 to FY27. Project allocation increased.

007029A - Lealman CRA Land Acquisition: New project.

Human Services

3006-Other County Building Projects

004009A - Animal Services Renovation and A/C Replacement in Buildings 200,300,400,600: This change was for carryforward. All that is remaining is final invoicing and retainage release.

004562A - Animal Services Veterinary Hospital: This change was for carryforward. There is final invoicing left for this project to complete.

3039-Penny-Econ Dev and Housing (8.3%)

004150A - Housing Projects aligned with 8.3% Countywide Investment: Revenue estimates updated.

Non-Project Items

1008-Reserves

001247A - Reserves-Fund 3001: Capital Projects Fund reserves.

Physical Environment

2205-Surface Water Management

002625A - Surface Water Pipe Lining/Remove & Replace: Funding adjusted by fiscal year to support sub-project schedules. No change to program allocation.

3008-Coastal Management Projects

000129A - Coastal Research/Coordination: Recurring project. Programmed funding in outer years.

000139A - Dune Construction & Walk-overs: Recurring project. Programmed funding in outer years.

001516A - Sand Key 6th Nourishment: Decreased funding due to construction phase completing under estimate. Monitoring phase extended through FY32.

002573A - Long Key-Pass a Grille Nourishment 2022: Construction complete. Additional monitoring required.

002574A - Treasure Island 12th Nourishment Cycle: Decrease in funding request due to construction completion under estimate.

004487A - Long Key-Upham 9th Nourishment Cycle: Added funding for staff time. Additional review time for monitoring deliverables. Extended funding to FY32.

006793A - Hurricane Pass Dredge: Additional funding added for pre and post construction survey and outer year physical monitoring.

007016A - Long Key 10th Nourishment: New project.

007017A - Sand Key 7th Nourishment: New project.

007018A - Sunset Beach Groin Rehabilitation: New project.

007019A - Treasure Island 13th Nourishment: New project.

007021A - Fred Howard Park Rock Groin Rehabilitation: New project.

3009-Environmental Conservation Projects

000083A - Weedon Island Preserve Salt Marsh Restoration: Complete.

001008A - Brooker Creek Preserve, Four Lakes Hammock Recreation Area: Increased funding request based on final design estimate.

004178A - Philippe Park Seawall Replacement: Increased funding requested due to need for additional design and construction for required stormwater treatment based on current sidewalk plans.

004178F - RESTORE: Philippe Park Living Shoreline Phase 4 and 5: New project.

006686B - Fort Desoto Wave Attenuation Devices for Shoreline Protection: Design funding previously programmed in the department operating budget is now reflected in the Capital Improvement Plan.

3010-Channel Erosion Projects

002109A - Whitney Road and Wolford Road intersection and Roadway Improvements: Complete.

002121C - Bee Branch Phase 3 Erosion Control: No change.

003894A - Mullet Creek Channel B Bank Stabilization: Complete.

004135A - Starkey Road Channel 5 Bank Stabilization Improvements: No change to project allocation. Preliminary Engineering Report (PER) complete. Project moving into design phase.

005587A - Bee Branch Erosion Control - Omaha to Outfall: Project on hold until all easement commitment letters have been received. Working with Florida Department of Environmental Protection (FDEP) to shift state appropriation funds to another project.

007022A - NRCS Bank Stabilization Improvements: New project.

3012-Flood Control Projects

002123A - Roosevelt Creek Channel 5 Improvements: Construction complete. Planting and monitoring in progress.

002124A - Cross Bayou Improvements Phase 1: No change.

002124B - Cross Bayou Improvements Phase 2: No change.

002227A - N Rena Drive Drainage Improvements North of Ulmerton Road & West of 66th Street N: Cancelled.

002228A - Taylor Lake Seawall Replacement: Complete.

003800A - Flood Prevention Program: No change.

003896A - Crystal Beach Drainage Improvements: Funding source distribution updated to match grant. No change to total project allocation.

004116A - Joe's Creek Restoration and Greenway Trail: Design cost increased based on design consultant fee to accommodate an accelerated design schedule. Funding source allocations updated to reflect grant work plans.

004119A - Starkey Road Channel 8 Drainage Improvements through Green Meadows and Twin Oaks: Cancelled.

004121C - Curlew Creek Channel A Erosion Control - Oro Dr. to Wilshire: Increase based on updated construction cost estimate from the final (April 2025) preliminary engineering report.

004121D - Bee Branch Outfall Improvements - Pennsylvania Ave. to Sutherland Bayou: Design estimate by fiscal year adjusted to align with current schedule. No change to total project allocation.

004134A - McKay Creek Operable Lake Controls and SCADA: Preliminary Engineering Report (PER) completed and project is moving into design phase. Increased estimate based on results of PER.

005120A - RESTORE Land Acquisition for Floodplain Restoration and Resiliency: Increase due to programming of additional grant funding.

006790A - Starkey Road at Willow Ave Culvert Upgrade: Estimate by fiscal year adjusted to align with anticipated one-time expenditure. No change to total project allocation.

006792A - Joe's Creek 34th Street Concrete Box Culvert Upgrade: Lealman CRA funding previously programmed in the department operating budget is now reflected in the Capital Improvement Plan. Grant funding removed, not awarded.

3013-Storm Sewer Rehab Projects

001221A - Allen's Creek Channel 5 Culvert Removal: No change.

001328A - Cross Bayou Estates Drainage Improvements: Cancelled.

001328B - Cross Bayou Estates Drainage Future Improvements: Cancelled.

002064A - Storm Sewer Pipeline Rehabilitation and CIPP: No change.

002109A - Whitney Road and Wolford Road intersection and Roadway Improvements: Complete.

002115A - Cherokee Drive (48th Avenue N) from 113th Street North to 112th Street North Drainage Improvements: Increased funding request based on Preliminary Engineering Report (PER) outcome.

003898A - Lakeview and Keene Rd Drainage Improvements: This project is placed on hold for future consideration and is to be requested for Penny V consideration.

003899A - 98th Way - 100th Way Drainage Improvements: Construction cost estimate and acquisition needs decreased based on PER results.

004207A - Stormwater Infrastructure Program PIV: No change.

005585A - Sutherland Area Drainage Improvements: Funding allocation updated to match grant utility work plan.

006028A - Lealman Drainage Improvements: Complete.

3014-Surface Water Quality Projects

000157A - Lake Seminole Sediment Removal: Complete.

003001C - Lealman Regional Stormwater Facility: No change.

003435A - Baypointe Stormwater Conservation Area: Increase in funding request based on latest engineering estimate which has identified a more complicated water and wastewater design along with soil management.

003900A - Stormwater Starkey Facility M10 Modification: Complete.

004116D - Joe's Creek Phase 2 - Creek Restoration: No change.

004126A - Regional Stormwater Facilities: Increase due to latest estimate based on selected project site.

004243A - Palm Harbor Regional Stormwater Facility Improvements: Funding source allocation revised to align with grant workplan. No change to overall project allocation.

004256A - Tampa Bay Estuary Program Tampa Bay Environmental Restoration Fund Interlocal Agreements: No change.

004296A - Stormwater Quality Program PIV: Program reduced by funding shifted to Joe's Creek Nutrient Separating Baffle Box project, 006791A.

005586A - Pinellas Trail Green Infrastructure at Wall Springs Park: No change.

006791A - Joe's Creek Nutrient Separating Baffle Box: Increase to Penny funding source and removal of grant funding source due to grant not awarded. No increase to total project allocation. Additional Penny funding supplemented through reduction of the Stormwater Quality Program PIV project, 004296A.

7147-Lealman CRA

006792A - Joe's Creek 34th Street Concrete Box Culvert Upgrade: Lealman CRA funding previously programmed in the department operating budget is now reflected in the Capital Improvement Plan. Grant funding removed, not awarded.

Public Safety

1823-Regional 9-1-1

006325A - Lights in the 911 Communication Center PSC 3rd Floor: Project in construction and nearly complete, only floor repair remains. Slight increase due to floor damage.

3017-Detention/Correction Projects

000895B - Jail Campus Infrastructure Remediation: New project. Project's scope is to remediate jail infrastructure.

3018-Emergency and Disaster Projects

004180A - Emergency Sheltering (including special needs shelters): The previous FY26 budget was a placeholder. Project conditions have escalated with an expected completion of the following school exeter screens: James B. Sanderlin K-8, John Hopkins Middle School, Fairmount Park Elementary School, Sexton Elementary School, Palm Harbor University High School, Carwise Middle School, Clearwater Fundamental Middle School, and McMullen-Booth Elementary School.

004180B - Pinellas County Hurricane Shelter Hardening - Special Needs Emergency Generators: New project.

3019-Other Public Safety Projects

002996A - Redington Beach Rescue Station: Construction is underway. Project to complete in FY27.

004100A - Government Facilities Remodel and Renovation: This change was for carryforward. $300,000 was removed from 112100 to cover overage for 006760A.

004185A - Palm Harbor Fire Station 68: Fire station construction is complete. Department is waiting on final invoice to close out the project.

006034A - Fire Training Facility Enhancements: Majority of the construction is finished. Final items to complete are the roof and punch list items.

006400A - Sheriff's Admin Building (PSC) - 2024 GF Improvements - 10750 Ulmerton: Reduced allocation. Reappropriated to new supply well project at PSC. Work complete.

006406A - CJC - 2024 GF Improvements 14250 49th: Reduced allocation. Reappropriated to new supply well project at PSC.

006407A - DET - 2024 GF Improvements 14400 49th: Reduced allocation. Reappropriated to new supply well project at PSC.

006410A - K9 Shoot - 2024 GF Improvements 3410 118th: Reduced allocation. Reappropriated to new supply well project at PSC. Work complete.

006760A - PSC Fire Suppression System Replacement: The minor overage will be covered by Project 004100A.

007101A - PSC New Supply Well for Geo Therm Chiller: New project. No net impact to Penny funding.

007102A - PSC 500 Ton Air Cooled Chiller: New project. No net impact to Penny funding.

007103A - Fire Response Water Tankers: New project.

3038-Penny-Jail and Courts Facil (3%)

002880A - Courts and Jail Projects: Program allocation reduced to fund new Courts and Jail Projects.

004179A - New Jail Security Entry Center (SEC): This change was for carryforward. Minor adjustments were made based on expected timing of invoicing by the contractor.

007020A - DET/HC - HVAC Replace 8 RTUs: New project.

007024A - SEC/CJC - ELEV Replace 6 Escalators: New project.

Transportation

3020-Arterial Roads Projects

000087A - 22nd Ave S - 51st St S to 34th St S Roadway Improvement: Complete.

000097A - 62nd Avenue N Roadway Improvement from 34th Street N to 49th Street N: Adjusted budget allocation based on the current schedule.

002063A - Starkey Road Improvements from Flamevine Ave to Ulmerton Rd: No change.

003877A - Sunset Pt Rd from Kings Hwy to Keene Rd Roadway Improvements: No change.

003879A - East Lake Rd (CR 611) from S of Curlew Road to N of Trinity Blvd. (CR 966): Increased post design services slightly to cover full construction duration.

003880A - 102nd Ave N - (125th St N - 113th St N) Roadway, Drainage & Sidewalk Improvements: Construction pushed to FY27 and FY28. Construction estimate has not changed. Design cost has increased significantly to make major revisions to project resulting from public involvement.

003880B - 102nd Ave (137th St N/Antilles Dr - 125th St N) Roadway, Drainage & Sidewalk Improvements: No change.

004540A - West Bay Complete Streets project from the Belleair Bridge to Clearwater-Largo Road: Construction estimate increased due to a recent cost estimate update.

3021-Intersection Improvements Projects

002540A - Belcher Road at Gulf to Bay Boulevard Intersection Improvements: No change.

003898A - Lakeview and Keene Rd Drainage Improvements: This project is placed on hold for future consideration and is to be requested for Penny V consideration.

004607A - Grand Canal Dredging in Tierra Verde: Complete.

005125A - Traffic Safety Improvements PIV: No change.

005208A - Keystone Road and Eastlake Road Emergency Access Improvements: No change.

005209A - Ridgemoor Blvd Access Management Safety Improvements from East Lake Rd to Pine Ridge Blvd: Project to be incorporated with East Lake Road Corridor project (003879A).

005538A - Bay Pines Blvd & 95th St N Intersection Improvements: No change.

005539A - 49th St at 46th Ave N Intersection Improvements: Complete.

005747A - MMIF St. Pete Dr. Martin Luther King Jr. St. N. Cooperative Funding Agreement: No change.

005750A - Signalization Improvements: No change.

005751A - 22nd Ave S. Signal Improvements: Adjusted budget allocation based on the current schedule.

006190A - Starkey Road at Willow Avenue Signalization: Complete.

3022-Local Streets/Collector Projects

002109A - Whitney Road and Wolford Road intersection and Roadway Improvements: Complete.

002131A - 46th Ave N from 49th St N. (CR 611) to 38th St N. Roadway Improvements: Project is nearing construction completion.

002180A - 62nd Ave. N. from 49th St. N. to 66th St. N.- Facilities Enhancements: Project increased because work was added at the 49th St N intersection and an adjacent railroad crossing. The improvements in the area of the intersection require significant stormwater treatment and drainage measures that are better addressed in this project.

002925A - 126th Avenue N Improvements from 34th Street N to US Hwy 19: No change.

002925B - 126th Ave over Cross Bayou Bridge from US 19 to 56th St: No change.

003862A - Belleair Rd Roadway Improvements from US Hwy 19 to Keene Rd: Design cost estimate increased slightly.

003882A - 54th Ave. N. Roadway Improvements from 49th St. N. to 34th St. N: Adjusted budget allocation based on the current schedule.

003884A - Highland Ave (CR 375) from Belleair Rd (CR 464) to E. Bay Dr (CR 686) Roadway Improvements: No change.

003914A - Forest Lakes Blvd Phase III - From Tampa Rd. to SR 580: No change.

004182A - Nebraska Ave Roadway Improvement from Alt US 19 to West Lake Blvd: Estimated construction cost increased due to more recent cost estimate (project is at 90%).

3023-Pinellas Trail Projects

000967C - Pinellas Trail North Gap - Tampa Rd to E Lake Rd S - Bridge over Lake Tarpon Outfall Canal (LTOC): Complete.

003883A - Pinellas Trail South Gap - 126th Ave N to Ulmerton Rd: Complete.

003883B - Pinellas Trail South Gap - Ulmerton Rd to Haines Bayshore Road: Minor increase in design cost due to delays and resolution of issues with stakeholder.

005752A - Pinellas Trail Loop Phase 5 San Martin Blvd from Macoma Dr to Gandy Blvd: No change.

006023A - McKay Creek Greenway Trail: Increase due to updated cost estimates.

3024-Road and Street Support Projects

004183A - Countywide Traffic Signalization Improvements: Grant amount increased, budget allocation was revised accordingly.

004200A - Gulf Blvd Improvements Penny IV: No change. Interlocal agreement nearing expiration.

005210A - Guardrail along Keystone Road from East Lake Road to the Hillsborough County Line: Complete.

90019Y1 - Transportation DDIR Emergency Relief Projects: Added construction estimate to CIP.

3026-Sidewalks Projects

001976A - Mehlenbacher Road Sidewalk Improvements from Palm Avenue to the Pinellas Trail: Complete.

002069A - 62nd Avenue N & 25th Street N Sidewalk Intersection Improvements: Complete.

002232A - Indian Rocks Road Sidewalk & ADA Improvements from Kent Drive to North of 8th Ave. SW Phase 2B: Project is in construction.

002927A - 46th Ave. N. Sidewalk Improvements from 49th St. N. to 55th St. N: Complete.

004144A - Sidewalk and ADA Program PIV: No change.

004229A - Starkey Rd. Sidewalk from Ulmerton Rd to East Bay Drive: No change.

004539A - 71st Street N Roadway and Sidewalk Improvement from 38th Ave. N. to 54th Ave. N: No change.

004616A - Riviere Rd. from Tampa Rd. to Nebraska Ave. S/W Improvements: No change.

006030A - Highpoint: Russell Ave Connection: Complete.

006033A - Safe Routes to School: Nearing construction completion.

006786A - 46th St Sidewalk - 38th Ave N to 54th Ave N: Cancelled. Will incorporate with sidewalk network analysis and reprioritize.

3031-Bridges-Repair and Improvement

000423A - Dunedin Causeway Bridge Project: Adjusted budget allocation.

000971A - 13th Street / Sands Point Drive Bridge Replacement: Adjusted budget allocation based on the current schedule.

001034A - Old Coachman Road over Alligator Creek Bridge Replacement: Complete.

001035A - Oakwood Drive over Stephanie's Channel Bridge Replacement: Complete.

001036A - San Martin Blvd. over Riviera Bay Bridge Replacement: Construction cost estimate increased due to higher average pay-item actual costs over the past year.

001037A - Beckett Bridge Replacement: Adjusted budget allocation based on the current schedule.

002540A - Belcher Road at Gulf to Bay Boulevard Intersection Improvements: No change.

003678A - Madonna Blvd over Pine Key Cutoff Bridge #154700: Post design services estimate increased.

003878A - Indian Rocks Rd Bridge Culvert: Scope reduced. Project will focus on Church Creek culverts. Adrian Ave culvert will be completed under separate grant funded project (DDIR). Two culverts deferred.

003879B - East Lake Road Bridges over Brooker Creek: Slight increase in design cost estimate.

003879C - McMullen Booth Rd Bridges Over Tampa Rd: No change.

003879D - McMullen Booth Rd Bridge North Bound Off Ramp Over Lake Tarpon Outfall Canal: Adjusted budget allocation based on the current schedule.

004125A - Bridge Program PIV: Complete.

004979A - Shore Dr Canal Bridge Replacement - Ozona: No change.

005749A - Ridgemoor Blvd Bridge over Brooker Creek Replacement: Added budget lines to reflect FDOT grant allocation and post design services. County to implement project instead of FDOT.

3032-Road Resurfacing and Rehabilitation

003897A - Anclote Road Stormwater and Roadway Improvements: Design cost increased due to addition of NEPA requirements.

004192A - Road Resurfacing & Rehabilitation PIV: No change.

005700A - Transportation Millage Capital Resurfacing Program: No change.

006020A - Local Group-Taylor Lake, Ridgecrest, Oak Village Subdivisions: Complete.

006021A - Local Group-Martin Terrace: Complete.

006022A - Local Group-Gulf Terrace and Rainbow Village Subdivisions: Complete.

006027A - Local Group-Sunny Lawn Estates & Adjacent Subdivisions: Complete.

006029A - Local Group-Various High Point Subdivision: Complete.

007031A - Keene Rd Resurfacing (Gulf to Bay - Belleair Rd): Project to be completed under resurfacing program.

3033-Advanced Traffic Management System

001032A - ATMS/ITS Regional Improvements: Recurring program project ending. Primarily used for Capital Outlay equipment purchases. Future equipment will be purchased from TTF fund.

004541A - ATMS North County Phase 2: Project approaching construction.

004543A - ATMS Alderman Road: No change.

004544A - ATMS 113th Street: No change.

004974A - ATMS Pinellas County ATCMTD Connected Community Project: Complete.

3034-Railroad Crossing Projects

004189A - Railroad Crossing Program PIV: No change.

3035-Roadway Underdrain Projects

004216A - Underdrain Program PIV: No change.

3036-MSTU Paving Projects

001817A - Municipal Services Taxing Unit - Paving: A decision was made last year that this project will be removed from the budget.

7147-Lealman CRA

006693A - Linking Lealman Connectivity Projects: Project allocation increased, converted to a program project.

Enterprise Projects

Non-Project Items

1008-Reserves

001251A - Solid Waste 4023 Reserves: Solid Waste Renew & Replace Fund reserves.

001252A - Sewer 4052 Reserves: Sewer Renewal & Replacement Fund reserves.

001254A - Water 4034 Reserves: Water Renewal & Replacement Fund reserves.

Physical Environment

2223-Recycling and Education

002585A - Recycling Drop-off Center Improvements and Expansions: Recurring program project.

002586A - Visitor Information Kiosks and Claw Monument: Complete.

006964A - Solid Waste Turbine Monument & Educational Kiosk: New project.

006969A - Waste-to-Energy Facility Entrance Sign Revitalization: New project.

2224-Site Operations

000731A - Solid Waste Disposal Complex Pavement Replacement Program: Recurring program project.

000748A - Bridgeway Acres Landfill Side Slope Closures: No change.

000752A - Bridgeway Acres Landfill Renewal and Replacement: Recurring program project.

000752E - Solid Waste Disposal Complex Pond A Cap Improvements: Project cost decreased. Construction completion shifted from FY27 to FY26.

000752H - Bridgeway Acres Landfill South Entrance Roads and Drainage Improvements: Project cost decreased. Construction completion extended from FY26 to FY27.

000752L - South BWA Landfill Ditch Liner Replacement: Project cost increased. Construction completion extended from FY27 to FY28.

000842A - Solid Waste Disposal Complex Scale Replacements and Improvements: Recurring program project.

000854A - Waste-to-Energy Facility Process and Efficiency Improvements: Recurring program project.

001057A - General Upgrades to Supervisory Control and Data Acquisition (SCADA): Recurring program project.

002423A - Industrial Waste Treatment Facility Rehabilitation and Replacement: Recurring program project.

003347A - Industrial Waste Treatment Facility Clarifier: Complete.

003363A - Slurry Wall Improvements: No change.

003763A - Utilities Facilities Security: Recurring program project.

004915A - Waste-to-Energy Facility Enhanced Metals Recovery: Project cost decreased due to new cost sharing with the WTE facility operator.

004916A - Solid Waste Disposal Complex Micro-grid: Project cost increased due to engineer's estimate. Construction completion extended from FY26 to FY28.

004918A - Solid Waste Disposal Complex Organics Processing Facility: Project schedule shifted from FY26-FY30 to FY33-FY34.

004920A - Solid Waste Solar Floating Array: Project schedule shifted from FY25-FY27 to FY28-FY29.

004922A - Bulky Waste Processing Facility at Solid Waste Disposal Complex: Project schedule shifted from FY25-FY28 to FY33-FY36.

004923A - Traffic Improvements at Solid Waste Disposal Complex: Recurring program project.

005212A - Waste-to-Energy Facility Biomedical Waste Acceptance Modifications: Project schedule shifted from FY27 to FY30.

005214A - Solid Waste Influent Pumping Station Improvements: Complete.

005537A - Waste-to-Energy Structural Steel Replacement: Project cost increased due to expanded scope, incorporating additional steel replacements.

006321A - Utilities Countywide Remote Telemetry Unit Upgrades: Recurring program project.

006489A - Waste-to-Energy Facility Boiler Pressure Parts Replacements: Recurring program project.

006490A - Waste-to-Energy Facility Stoker Grate Systems Replacements: Recurring program project.

006491A - Waste-to-Energy Facility Rehabilitation and Replacements: Recurring program project.

006492A - Solid Waste Site Building Upgrades: Recurring program project.

006492C - Solid Waste Administration Building HVAC Replacement: No change.

006493A - Solid Waste Electronic Disposal Fee Sign: Project cost increased. Construction completion shifted from FY25 to FY26.

006798A - Bridgeway Acres Landfill Active Gas Collection: Project schedule shifted from FY27 to FY28-FY29.

006799A - Solid Waste Disposal Complex Fabriform Ditch Liner Installations: Cancelled.

006800A - Solid Waste Disposal Complex South Landfill Ditch Liner Installation: Cancelled.

006801A - Solid Waste Disposal Complex West Landfill Perimeter Road Side Slope Repair: Cancelled.

006965A - Solid Waste Toytown to Bridgeway Acres Landfill Leachate Pipeline: New project.

2321-Water

000744A - Utilities Facilities Miscellaneous Improvements: Recurring program project.

000745C - South General Maintenance Division Fleet Building Renovation: Project schedule shifted from FY26-FY31 to FY26-FY29. Total project cost decreased by $968,000. Funding source Future Financing removed.

000791A - FDOT Relocation Projects Miscellaneous: Recurring program project.

000831A - Water, Sewer and Reclaimed Water Relocation Projects: Recurring program project.

000971B - Sands Point Dr./13th St. Bridge Utility Relocation: Project schedule shifted from FY25-FY26 to FY26-FY27. Total project cost decreased by $700,000.

001057A - General Upgrades to Supervisory Control and Data Acquisition (SCADA): Recurring program project.

001522A - Utility Relocation for FDOT US 19 Main to Northside: Project to complete FY26.

001523A - Utility Relocation for FDOT US19 Northside to CR95: Project to complete FY26.

001601A - Advanced Metering Infrastructure (AMI) Water Meter Replacement: Project to complete FY26.

002063B - Starkey Road Utility Relocation from Flame Vine Avenue to Bryan Dairy Road: Project schedule shifted from FY27-FY29 to FY27-FY30. Total project cost decreased by $7.660M. Funding source Future Financing removed.

002150A - Gulf Beach Booster Station Replacement: Project schedule shifted from FY26-FY29 to FY26-FY30. Total project cost increased by $4.332M. Funding source Future Financing removed.

003678B - Madonna Blvd Bridge Over Pine Key Water Main Utility Relocation: Total project cost decreased by $527,000.

003763A - Utilities Facilities Security: Recurring program project.

003765A - Programmable Logic Controller Upgrades: Project to complete FY26.

003767A - Water Facilities Upgrades, Renewal, and Replacement: Recurring program project.

003768A - Wholesale Meter Rehabilitation: Recurring program project.

003896B - Crystal Beach Utility Relocation and Replacement: Funding source Future Financing removed.

004356A - North Water Booster Station Variable Frequency Drive Modifications: Complete.

004573A - Pass-a-Grille Way and Gulf Way from 9th Ave. to 22nd Ave. Water Improvement Project: Complete.

004574A - FDOT Utility Relocation US 19 From CR 95 to Pine Ridge Way S.: Funding source Future Financing removed.

004575A - FDOT Utility Relocation US 19 from Nebraska Ave. to Timberlane Rd.: Funding source Future Financing removed.

004576A - FDOT Utility Relocation US 19 from Timberlane Rd. to Lake St. 433796-1: Project schedule shifted from FY26-FY32 to FY27-FY32. Funding source Future Financing removed.

004578A - General Maintenance Building South Building Hardening: Project to complete FY26.

004900A - Vina Del Mar Neighborhood, St. Pete Beach Water Main Improvements: Project schedule shifted from FY27-FY28 to FY27-FY29. Total project cost increased by $717,000. Funding source Future Financing removed.

004979B - Watermain Replacement Shore Drive Canal Bridge: Project schedule shifted from FY26-FY27 to FY27-FY28.

005063A - Water Main Relocation and Improvements Valencia Drive, City of Largo: Project to complete FY26.

005071A - Pruitt Dr., Marguerite Dr., and Bayshore Dr. Utility Relocation, City of Madeira Beach: Project to complete FY26.

005073A - 129th and 131st Avenue E. Utility Relocation, City of Madeira Beach: Project schedule shifted from FY26 to FY27-FY28.

005216A - Sharkey Road, Terrace Road to Belcher Road Water Main Improvements: Project schedule shifted from FY26-FY27 to FY33-FY36.

005218A - North Booster Pump Station Hardening: Project schedule shifted from FY26-FY30 to FY26-FY31. Total project cost decreased by $6.410M. Funding source Future Financing removed.

005220A - Utilities Generator Buildings Sprinkler Installations: Project to complete FY26.

005222A - Logan Utilities Operations Center Building: Project schedule shifted from FY26-FY31 to FY27-FY30. Total project cost decreased by $20.382M. Funding source Future Financing removed, Future Grants added.

005223A - Rosery Road Water Main Relocation (Phase 2) from Mandalay Drive to Eagle Lake Park, City of Largo: Project to complete FY26.

005224A - 60" Transmission Water Main Line Valve at S.K. Keller Water Treatment Facility: No change.

005227A - S.K. Keller WTF Emergency Operations Building/Warehouse: Project schedule shifted from FY26-FY28 to FY27-FY32. Total project cost increased by $4.680M.

005228A - S.K. Keller WTF Open Air Building Upgrades: Project schedule shifted from FY26-FY27 to FY27-FY30.

006159A - Tierra Verde Cast Iron Water Main Replacement: Project schedule shifted from FY27-FY30 to FY29-FY32. Total project cost increased by $2.430M. Funding source Future Financing removed.

006160A - Oceanview Avenue, Augusta Avenue, and Caryle Avenue Cast Iron and Galvanized Water Main Replacement: Project schedule shifted from FY28-FY31 to FY34-FY37. Total project cost increased by $1,538,000. Funding source Future Financing removed.

006161A - 1st Avenue SW Cast-iron and Galvanized Water Main Replacement: Project schedule shifted from FY32-FY34 to FY29-FY32. Total project cost decreased by $1.006M.

006162A - 6th Avenue SW to 8th Avenue SW Cast-iron and Galvanized Water Main Replacement: Project schedule shifted from FY29-FY31 to FY34-FY37. Funding source Future Financing removed.

006163A - Belcher Road and East Bay Drive Cast-iron and Galvanized Water Main Replacement: Project schedule shifted from FY28-FY30 to FY33-FY36. Total project cost increased by $161,000. Funding source Future Financing removed.

006164A - Tarpon Springs Cast-iron and Galvanized Water Main Replacement: Project schedule shifted from FY29-FY31 to FY34-FY37. Funding source Future Financing removed.

006165A - Kenneth City Cast-iron and Galvanized Water Main Replacement: Project schedule shifted from FY29-FY31 to FY33-FY36. Total project cost increased by $1.630M. Funding source Future Financing removed.

006166A - 11th Street and Ohio Avenue Palm Harbor Cast-iron and Galvanized Water Main Replacement: Project schedule shifted from FY29-FY31 to FY33-FY36. Total project cost decreased by $1.675M. Funding source Future Financing removed.

006167A - Key Capri Madeira Beach to Treasure Island Subaqueous Cast-iron Water Main Replacement: Project schedule shifted from FY27-FY30 to FY28-FY32. Total project cost increased by $7.650M. Funding source Future Financing removed.

006168A - Redington Beach Cast-iron and Galvanized Water Main Replacement: Project schedule shifted from FY26-FY28 to FY29-FY30. Total project cost decreased by $1.029M.

006169A - St. Pete Beach Subaqueous Cast-iron Replacement: Project schedule shifted from FY28-FY29 to FY26-FY29. Total project cost increased by $495,000. Funding source Future Grant removed.

006170A - 86th Avenue Seminole Cast-iron and Galvanized Water Main Replacement: Project schedule shifted from FY26-FY28 to FY26-FY29. Total project cost increased by $3.348M. Funding source Future Financing removed.

006171A - Ridgecrest Neighborhood Largo Cast-iron and Galvanized Water Main Replacement: Project schedule shifted from FY26-FY31 to FY34-FY37. Total project cost increased by $336,000. Funding source Future Financing removed.

006172A - 133rd Avenue N to 126th Avenue N Cast-iron and Galvanized Water Main Replacement: Project schedule shifted from FY30-FY31 to FY33-FY34. Total project cost increased by $4.710M. Funding source Future Financing removed.

006175A - S.K. Keller WTF Generator Programmable Logic Controller Improvements: Project schedule shifted from FY26 to FY26-FY28. Total project cost increased by $3.156M.

006177A - Indian Avenue and Jewel Court Water Main Relocation, City of Belleair Bluffs Joint Project Agreement: Project schedule shifted from FY26-FY28 to FY27-FY30.

006178A - Overbrook Water Main Relocation, City of Belleair Bluffs Joint Project Agreement: Total project cost decreased by $44,000.

006179A - Stratford, Chesterfield, and Kenilworth Water Main Relocation, City of Largo Joint Project Agreement: Project schedule shifted from FY26-FY31 to FY33-FY35. Total project cost increased by $2.053M. Funding source Future Financing removed.

006180A - Rosery Road Water Main Relocation Phase 3, City of Largo Joint Project Agreement: Total project cost decreased by $71,000.

006182A - 112th Street N to 109th Street N and 126th Avenue N to 133rd Avenue N Water Main Relocation, City of: No change.

006183A - 6th Avenue NW Water Main Relocation, City of Largo Joint Project Agreement: Total project cost increased by $724,000.

006184A - Area 6(A) Utility Relocation, City of Madeira Beach Joint Project Agreement: Project schedule shifted from FY26-FY27 to FY27-FY28. Total project cost decreased by $30,000.

006423A - Pass-a-Grille to Tierra Verde Water Main Replacement: Project to complete FY26.

006478A - Utilities Pipeline Rehabilitation, Replacement, and Extensions: Recurring program project.

006480A - Area 9 Bay Point Dr, Pruitt, Sunset Cove, Virginia, S Bayshore & Marlyn Way Utility Relocation, City: Project schedule shifted from FY26-FY27 to FY27-FY29. Total project cost decreased by $200,000.

006481A - Utilities Facilities Roof Replacements: Project schedule shifted from FY26-FY36 to FY27-FY38. Recurring program project.

006482A - Area 7 American Legion Drive Utility Relocation, City of Madeira Beach, Joint Project Agreement: Project schedule shifted from FY26-FY27 to FY27-FY29. Total project cost decreased by $252,000.

006483A - Area 4 144th Ave. North to E Madeira Ave Utility Relocation, City of Madeira Beach, Joint Project Ag: Project schedule shifted from FY26-FY29 to FY28-FY30. Total project cost decreased by $262,000.

006484A - Area 3A 140th Ave. North to 144th Ave. Utility Relocation, City of Madeira Beach, Joint Project Agre: Total project cost increased by $1.295M.

006487A - Utilities Facilities HVAC Replacements: Recurring program project.

006502A - Logan Laboratories Building Hardening: Project schedule shifted from FY26-FY28 to FY27-FY29. Total project cost increased by $764,000. Funding source Future Grant added.

006502B - Logan Laboratory Building Improvements: New project.

007032A - Joe's Creek Utilities Relocation: New project.

007033A - North Booster Station Improvements: New project.

007036A - West Overbrook and Victory Lane Cast Iron and Galvanized Water Main Replacement: New project.

2323-Reclaimed Water

000831A-Water, Sewer and Reclaimed Water Relocation Projects: Recurring program project.

000971B-Sands Point Dr./13th St. Bridge Utility Relocation: Project schedule shifted from FY25-FY26 to FY26-FY27. Total project cost decreased by $700,000.

002063B-Starkey Road Utility Relocation from Flame Vine Avenue to Bryan Dairy Road: Project schedule shifted from FY27-FY29 to FY27-FY30. Total project cost decreased by $7.660M. Funding source Future Financing removed.

002941A-South Cross Bayou AWRF High Service Pump Improvements: Project schedule shifted from FY26-FY29 to FY26-FY32. Total project cost increased by $18.876M. Funding source Future Financing removed.

003431A-W.E. Dunn WRF Pond Liner Replacement: Project schedule shifted from FY26-FY27 to FY26-FY28. Funding source Future Financing removed.

003678B-Madonna Blvd Bridge Over Pine Key Water Main Utility Relocation: Total project cost decreased by $527,000.

003747A-W.E. Dunn WRF Offsite Reclaim Pump Station Improvements: Project completion extended from FY26 to FY27. Funding source Future Financing removed.

003769A-Advanced Metering Infrastructure (AMI) Reclaimed Water Meters: Project completion extended from FY26 to FY27. Total project cost decreased by $286,000.

004364A-Chesnut Park Aquifer Storage and Recovery System Project: Project schedule shifted from FY26-FY29 to FY26-FY27. Total project cost decreased by $11.680M. A portion of funding shifted to 004364C. Funding source Future Financing removed.

004364C-Chesnut Park Aquifer Storage and Recovery Phase 2: New project.

004979B-Watermain Replacement Shore Drive Canal Bridge: Project schedule shifted from FY26-FY27 to FY27-FY28.

005071A-Pruitt Dr., Marguerite Dr., and Bayshore Dr. Utility Relocation, City of Madeira Beach: Project to complete in FY26.

005073A-129th and 131st Avenue E. Utility Relocation, City of Madeira Beach: Project schedule shifted from FY26 to FY27-FY28.

006174A-North County In-line Reclaimed Water Booster Station: Project schedule shifted from FY26-FY27 to FY33-FY34. Total project cost increased by $1.200M.

006480A-Area 9 Bay Point Dr, Pruitt, Sunset Cove, Virginia, S Bayshore & Marlyn Way Utility Relocation, City of Madeira Beach, Joint Project Agreement: Project schedule shifted from FY26-FY27 to FY27-FY29. Total project cost decreased by $200,000.

006482A-Area 7 American Legion Drive Utility Relocation, City of Madeira Beach, Joint Project Agreement: Project schedule shifted from FY26-FY27 to FY27-FY29. Total project cost decreased by $252,000.

006483A-Area 4 144th Ave. North to E Madeira Ave Utility Relocation, City of Madeira Beach, Joint Project Agreement: Project schedule shifted from FY26-FY29 to FY28-FY30. Total project cost decreased by $262,000.

006484A-Area 3A 140th Ave. North to 144th Ave. Utility Relocation, City of Madeira Beach, Joint Project Agreement: Total project cost increased by $1.295M.

006794A-Reclaimed Water System Zoning and Control Valves: Project schedule shifted from FY27-FY29 to FY33-FY36. Total project cost increased by $6.492M.

2421-Sewer

000744A-Utilities Facilities Miscellaneous Improvements: Recurring program project.

000745C-South General Maintenance Division Fleet Building Renovation: Project schedule shifted from FY26-FY31 to FY26-FY29. Total project cost decreased by $968,000. Funding source Future Financing removed.

000791A-FDOT Relocation Projects Miscellaneous: Recurring program project.

000831A-Water, Sewer and Reclaimed Water Relocation Projects: Recurring program project.

000847A-South Cross Bayou Advanced Wastewater Treatment Facility Upgrades, Renewal, and Replacement: Recurring program project.

000852A-W.E. Dunn Wastewater Treatment Facility Upgrades, Renewal, and Replacement: Recurring program project.

000852F-W.E. Dunn WRF East Maintenance Building Replacement: Project schedule shifted from FY26 to FY26-FY27.

000964A-Sanitary Sewer Pump Station Rehabilitation & Improvements: Recurring program project.

001057A-General Upgrades to Supervisory Control and Data Acquisition (SCADA): Recurring program project.

001523A-Utility Relocation for FDOT US19 Northside to CR95: Project to complete in FY26.

001814A-Sanitary Sewer Manhole Rehab Project: Recurring program project.

001933A-Sanitary Sewer Cured in Place Pipe Lining: Recurring program project.

001933D-Sewer CIPP - Tarpon Springs, Palm Harbor, Curlew City: Project to complete in FY26.

001933E-Annual Sewer CIPP - Bardmoor, Kenneth City: Project to complete in FY26.

001933F-Annual Sewer CIPP - Belleair, Belleair Bluffs: Project to complete in FY26.

002063B-Starkey Road Utility Relocation from Flame Vine Avenue to Bryan Dairy Road: Project schedule shifted from FY27-FY29 to FY27-FY30. Total project cost decreased by $7.660M. Funding source Future Financing removed.

002166A-South Cross Bayou AWRF Dewatering Improvements: Project completion extended from FY26 to FY27. Total project cost increased by $910,000.

002346B-Indian Rocks Sewer CIPP: Total project cost increased by $1.429M. Funding source Future Financing removed.

002346C-Indian Rocks Sewer CIPP - Phase 2: Cancelled.

002937A-South Cross Bayou AWRF Aeration Improvements: Project schedule shifted from FY26-FY31 to FY29-FY32. Total project cost increased by $4.320M. Funding source Future Financing removed.

002938A-South Cross Bayou AWRF Bio Solids Process Train Improvements: Project schedule shifted from FY26 to FY26-FY31. Total project cost increased by $15.038M. Funding source Future Financing removed.

002941A-South Cross Bayou AWRF High Service Pump Improvements: Project schedule shifted from FY26-FY29 to FY26-FY32. Total project cost increased by $18.876M. Funding source Future Financing removed.

003122B-W.E. Dunn WRF Filtration and Disinfection Improvements: Complete

003147A-Pinellas Park Interceptor Collection System Improvements: Total project cost increased by $9.834M. Funding source Future Financing removed.

003204I-Ridgewood Sewer Improvements: Project schedule shifted from FY26 to FY26-FY28. Total project cost increased by $495,000.

003407A-South Cross Bayou AWRF Pavement Rehabilitation: Project schedule shifted from FY28-FY29 to FY33-FY33. Total project cost increased by $395,000. Funding source Future Financing removed.

003408A-South Cross Bayou AWRF Denitrification Filter Rehab: Project completion extended from FY26 to FY27. Total project cost increased by $2.845M.

003409A-W.E. Dunn WRF Electrical Upgrades: No change.

003430A-W.E. Dunn WRF Dewatering Improvements: Project schedule shifted from FY26-FY29 to FY26-FY30. Total project cost increased by $4.818M. Funding source Future Financing removed.

003605A-Gravity Sewer Ductal Iron Pipe Rehabilitation Program: Recurring program project.

003605B-Gravity Sewer Ductile Iron Pipe Rehabilitation Lansbrook: Project schedule shifted from FY26 to FY27-FY28.

003747A-W.E. Dunn WRF Offsite Reclaim Pump Station Improvements: Project completion extended from FY26 to FY27. Funding source Future Financing removed.

003750A-W.E. Dunn WRF Biological Nutrient Removal Train Process Improvements: Funding source Future Financing removed.

003758A-South Cross Bayou AWRF Influent Pump Station Improvements: Project schedule shifted from FY27-FY30 to FY29-FY32. Total project cost increased by $2.100M. Funding source Future Financing removed.

003759A-South Cross Bayou AWRF Operations and Control Building Improvements: Project schedule shifted from FY28-FY31 to FY33-FY36. Funding source Future Financing removed.

003761A-Force Main Capacity Improvements - Highland Lakes Phase 1: Project schedule shifted from FY26-FY29 to FY26-FY31. Total project cost decreased by $7.202M. Funding shifted to 003761B. Funding source Future Financing removed.

003761B-Force Main Capacity Improvements - Highland Lakes Phase 2: New project.

003762A-Pump Stations Generator Improvements: Recurring program project.

003762R-Pump Station Generator Improvements - HMGP: New project.

003763A-Utilities Facilities Security: Recurring program project.

003765A-Programmable Logic Controller Upgrades: Project to complete in FY26.

003769A-Advanced Metering Infrastructure (AMI) Reclaimed Water Meters: Project completion extended from FY26 to FY27. Total project cost decreased by $286,000.

003896B-Crystal Beach Utility Relocation and Replacement: Funding source Future Financing removed.

004143B-Regional Resource Recovery Facility: Project schedule shifted from FY26-FY31 to FY27-FY31. Total project cost decreased by $17.159M. Funding source Future Financing removed.

004358A-South Cross Bayou AWRF Digester Gas Flowmeter Installation: Project to complete in FY26.

004359A-South Cross Bayou North and South Train Primary Clarifier Improvements: Project schedule shifted from FY27-FY30 to FY33-FY36. Total project cost increased by $899,000. Funding source Future Financing removed.

004360A-Pump Station 016 Improvements: Project schedule shifted from FY26-FY29 to FY26-FY30. Total project cost increased by $8.734M. Funding source Future Financing removed.

004362A-W.E. Dunn WRF Operations Building Modifications: Project schedule shifted from FY26-FY28 to FY30-FY32. Total project cost increased by $1.161M. Funding source Future Financing removed.

004364A-Chesnut Park Aquifer Storage and Recovery System Project: Project schedule shifted from FY26-FY29 to FY26-FY27. Total project cost decreased by $11.680M. A portion of funding shifted to 004364C. Funding source Future Financing removed.

004365A-W.E. Dunn WRF Exploratory Well: Project schedule shifted from FY26-FY27 to FY26-FY29. Total project cost decreased by $756,000. Funding source Future Financing removed.

004368A-South Cross Bayou AWRF Ultraviolet Disinfection System Replacement: Project schedule shifted from FY27-FY29 to FY29-FY32. Total project cost increased by $4.750M. Funding source Future Financing removed.

004574A-FDOT Utility Relocation US 19 From CR 95 to Pine Ridge Way S.: Funding source Future Financing removed.

004575A-FDOT Utility Relocation US 19 from Nebraska Ave. to Timberlane Rd.: Funding source Future Financing removed.

004576A-FDOT Utility Relocation US 19 from Timberlane Rd. to Lake St. 433796-1: Project schedule shifted from FY26-FY32 to FY27-FY32. Funding source Future Financing removed.

004578A-General Maintenance Building South Building Hardening: Project to complete in FY26.

004903A-South Cross Bayou AWRF Fiber Optic Upgrades: Project schedule shifted from FY25 to FY26-FY28. Total project cost increased by $1.910M.

004906A-South Cross Bayou Electrical Switchgear Replacement: Recurring program project.

004908A-Force Main and ARV Replacements - Pinellas Trail and Klosterman Rd.: Total project cost decreased by $469,000. Funding source Future Financing removed.

004909A-62nd Street North Force Main Extension and Gravity Main Capacity Improvement: Complete.

004911A-Bear Creek Force Main Replacement Project: Project to complete in FY26.

005015A-Manufactured Home Communities Wastewater Collection System Improvements: No change.

005015C-Manufactured Home Communities Wastewater Collection System Improvements - Canal Crossings: Project schedule shifted from FY26-FY28 to FY27-FY28. Total project cost increased by $262,000.

005219A-Forelock Dr. and Mistwood Dr. Force Main Replacement from Lift Station 387: Total project cost decreased by $180,000.

005220A-Utilities Generator Buildings Sprinkler Installations: Project to complete in FY26.

005221A-Pump Station 182 Rehabilitation: Project schedule shifted from FY26 to FY26-FY27. Total project cost decreased by $174,000.

005222A-Logan Utilities Operations Center Building: Project schedule shifted from FY26-FY31 to FY27-FY30. Total project cost decreased by $20.382M. Funding source Future Financing removed, Future Grants added.

005225A-Find and Fix Pipe Lining and Private Sewer Lateral Improvements: Project schedule shifted from FY26-FY29 to FY26-FY35. Total project cost increased by $16.473M. Funding source Future Financing removed.

005226A-South Cross Bayou AWRF Building Hardenings for the Operations Support Center and Dewatering Building: Project to complete in FY26.

005229A-Pump Station 327 Rehabilitation: Project schedule shifted from FY28-FY29 to FY33-FY34. Total project cost decreased by $100,000. Funding source Future Financing removed.

005582A-53rd Avenue Force Main Replacement from Duhme Rd. to east of Seminole Blvd.: Complete.

005584A-Countywide Concrete Force Main Replacement: Cancelled, funding shifted to 005584B and 005584C.

005584B-54th Avenue N 24" RCP Force Main Replacement from PS 126 to South Cross: Project schedule shifted from FY27 to FY26-FY28. Total project cost increased by $1.500M. Funding source Future Financing removed.

005584C-Duhme Road 20-inch Concrete FM Replacement From 53rd American Legion to 53rd Avenue: Project schedule shifted from FY26 to FY26-FY27. Total project cost decreased by $882,000.

006052A-Septic to Sewer Program Phase 1: Project schedule shifted from FY26-FY28 to FY27-FY30. Total project cost decreased by $4.800M. Funding source To Be Determined removed.

006173A-Pump Station 415 Force Main Replacement and Pump Station 323 Force Main Relocation: Project schedule shifted from FY26-FY27 to FY26-FY31. Total project cost increased by $1.059M.

006174A-North County In-line Reclaimed Water Booster Station: Project schedule shifted from FY26-FY27 to FY33-FY34. Total project cost increased by $1.200M.

006176A-Alternative Wastewater Effluent Discharge Facilities: Project schedule shifted from FY26-FY29 to FY26-FY31. Total project cost increased by $10.802M. Funding source Future Financing removed.

006177A-Indian Avenue and Jewel Court Water Main Relocation, City of Belleair Bluffs Joint Project Agreement: Project schedule shifted from FY26-FY28 to FY27-FY30.

006178A-Overbrook Water Main Relocation, City of Belleair Bluffs Joint Project Agreement: Total project cost decreased by $44,000.

006184A-Area 6(A) Utility Relocation, City of Madeira Beach Joint Project Agreement: Project schedule shifted from FY26-FY27 to FY26-FY28. Total project cost decreased by $30,000.

006321A-Utilities Countywide Remote Telemetry Unit Upgrades: Recurring program project.

006478A-Utilities Pipeline Rehabilitation, Replacement, and Extensions: Recurring program project.

006479A-Indian Rocks Rd Phase 3 Sewer Force Main and Gravity Main Relocation along Indian Rocks Road from Belleview Boulevard to Carl Avenue, Town of Belleair, Joint Project Agreement: Project schedule shifted from FY26-FY27 to FY26-FY28. Total project cost increased by $729,000.

006480A-Area 9 Bay Point Dr, Pruitt, Sunset Cove, Virginia, S Bayshore & Marlyn Way Utility Relocation, City of Madeira Beach, Joint Project Agreement: Project schedule shifted from FY26-FY27 to FY27-FY29. Total project cost decreased by $200,000.

006481A-Utilities Facilities Roof Replacements: Recurring program project.

006482A-Area 7 American Legion Drive Utility Relocation, City of Madeira Beach, Joint Project Agreement: Project schedule shifted from FY26-FY27 to FY27-FY29. Total project cost decreased by $252,000.

006483A-Area 4 144th Ave. North to E Madeira Ave Utility Relocation, City of Madeira Beach, Joint Project Agreement: Project schedule shifted from FY26-FY29 to FY28-FY30. Total project cost decreased by $262,000.

006484A-Area 3A 140th Ave. North to 144th Ave. Utility Relocation, City of Madeira Beach, Joint Project Agreement: Total project cost increased by $1.295M.

006487A-Utilities Facilities HVAC Replacements: Recurring program project.

006502A-Logan Laboratories Building Hardening: Project schedule shifted from FY26-FY28 to FY26-FY29. Total project cost increased by $764,000. Funding source Future Grant added.

006502B-Logan Laboratory Building Improvements: New project.

006668A-96th Place North Seminole Gravity Main Replacement: Complete.

006795A-Sanitary Sewer Pump Stations Electrical Improvements: Project schedule shifted from FY26-FY27 to FY26-FY30. Total project cost increased by $2.300M.

006796A-Seminole Blvd Force Main Replacements: Project schedule shifted from FY29-FY32 to FY28-FY32. Funding source changed from Future Financing to Sewer Funds.

006797A-South Cross Bayou AWRF Filtration System Improvements: Project schedule shifted from FY27 to FY33-FY35. Total project cost increased by $3.280M. Funding source changed from Future Financing to Sewer Funds.

006830A-Septic-to-Sewer Conversion in Low-income Areas: Project schedule shifted from FY26 to FY26-FY27.

007032A-Joe's Creek Utilities Relocation: New project.

007034A-North Redington Beach Pipeline Rehabilitation: New project.

007035A-South Cross Bayou AWRF Stormwater Ponds Capacity Improvements: New project.

Transportation

2049-Airport Capital Projects

000033A - Cargo Apron Rehab and Runway 9/27 Conversion: Complete in FY25.

000034A - Construct New Airco Taxiway K: Project was renamed from Taxiway D to Taxiway K and rebid following required Pinellas County stormwater approvals. Construction began in January 2026, materials ordered.

002877A - Multi-Level Airport Parking Garage: The design/build contractor has been chosen. The project kick-off was held January 16, 2026. NTP was issued as well.

003343A - New Passenger Terminal Improvements: Project estimates exceeded available funding requiring scope modifications focused on renovation and useful life extension.

004350A - Upgrade Airport Lift Station Near Army Reserve Base: Complete.

004571A - Airco Site Preparation: Project scope remains under review as grant funding is insufficient to complete the infrastructure. The Airport will also begin competitive bidding for the aeronautical portion of the property.

005709A - Runway Incursion Mitigation New Taxiway "N": Project to complete FY26.

006041B - Replace Airport Terminal Carpeting: Complete.

006041D - Terminal Mitigation of Water Intrusion: Construction underway. Project to complete FY26.

006157A - Distance Remaining Markers Runways 18-36 Replacement: Complete.

006158A - Perimeter Fence Improvements Phase 1: Phase 1 is complete, and design for Phase 2 is beginning. Additional Federal Aviation Administration funding provided to continue perimeter fencing improvements.

007026A - Install Airport Perimeter Fence Phase 2: New project.

007027A - Rehabilitate Runway 04-22 from Runway 04 to Runway 18-36: New project.

Operating Budget Impact Report

Airport Revenue & Operating Fund

000034A-Construct New Airco Taxiway K. Operating budget impacts anticipated to begin in FY28 for:

- Pavement and markings maintenance. In the amount of **$10,000**, impacting account **5461500 - Repair&Maint-Runway&Ramps**.

002877A-Multi-Level Airport Parking Garage. Operating budget impacts anticipated to begin in FY31 for:

- Maintenance of toll booths, gate arms, revenue control equipment, pavement markings, and signage. In the amount of **$50,000**, impacting account **5462000 - Repair&Maint-Buildings**.

003343A-New Passenger Terminal Improvements. Operating budget impacts anticipated to begin in FY31 for:

- Maintenance of heating, ventilation, and air conditioning (HVAC), electrical systems, mechanical systems, software updates, and hardware upgrades. In the amount of **$200,000**, impacting account **5680100 - Software-Purchased**.

004571A-Airco Site Preparation. Operating budget impacts anticipated to begin in FY29 for:

- Maintenance of stormwater pipes. In the amount of **$10,000**, impacting account **5463000 - Repair&Maint-Wtr/Swr Line**.

County Transportation Trust Fund

002131A-46th Ave N from 49th St N. (CR 611) to 38th St N. Roadway Improvements. Operating budget impacts anticipated to begin in FY28 for:

- New sidewalk and drainage structures. In the amount of **$3,300**, impacting account **5460001 - Repair&Maintenance Svcs.**

002232A-Indian Rocks Road Sidewalk & ADA Improvements from Kent Drive to North of 8th Ave. SW Phase 2B. Operating budget impacts anticipated to begin in FY28 for:

- New sidewalk and drainage structures. In the amount of **$3,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

003883A-Pinellas Trail South Gap - 126th Ave N to Ulmerton Rd. Operating budget impacts anticipated to begin in FY28 for:

- New trail infrastructure. In the amount of **$10,300**, impacting account **5460001 - Repair&Maintenance Svcs**.

003883B-Pinellas Trail South Gap - Ulmerton Rd to Haines Bayshore Road. Operating budget impacts anticipated to begin in FY29 for:

- New trail infrastructure. In the amount of **$10,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

003914A-Forest Lakes Blvd Phase III - From Tampa Rd. to SR 580. Operating budget impacts anticipated to begin in FY30 for:

- Additional roadway and pond facilities to manage. In the amount of **$5,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

004541A-ATMS North County Phase 2. Operating budget impacts anticipated to begin in FY28 for:

- New Intelligent Transportation Systems (ITS) infrastructure. In the amount of **$75,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

004543A-ATMS Alderman Road. Operating budget impacts anticipated to begin in FY28 for:

- New Intelligent Transportation Systems (ITS) infrastructure. In the amount of **$17,500**, impacting account **5460001 - Repair&Maintenance Svcs**.

004544A-ATMS 113th Street. Operating budget impacts anticipated to begin in FY29 for:

- New Intelligent Transportation Systems (ITS) infrastructure. In the amount of **$98,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

004616A-Riviere Rd. from Tampa Rd. to Nebraska Ave. S/W Improvements. Operating budget impacts anticipated to begin in FY28 for:

- New sidewalk and drainage structures. In the amount of **$3,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

005752A-Pinellas Trail Loop Phase 5 San Martin Blvd from Macoma Dr to Gandy Blvd. Operating budget impacts anticipated to begin in FY30 for:

- New trail facility. In the amount of **$10,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

006030A-Highpoint: Russell Ave Connection. Operating budget impacts anticipated to begin in FY28 for:

- Repair & Maintenance. In the amount of **$3,100**, impacting account **5460001 - Repair&Maintenance Svcs**.

006033A-Safe Routes to School. Operating budget impacts anticipated to begin in FY28 for:

- Repair & Maintenance. In the amount of **$3,100**, impacting account **5460001 - Repair&Maintenance Svcs**.

General Fund

001008A-Brooker Creek Preserve, Four Lakes Hammock Recreation Area. Operating budget impacts anticipated to begin in FY28 for:

- Addition of 2 full-time employees (FTE). In the amount of **$150,000**, impacting account **5120001 - Regular Salaries & Wages**.
- Tools, paper products, cleaning supplies. In the amount of **$10,000**, impacting account **5520001 - Operating Supplies Exp**.
- Utility cart (1 4x4), crew cab truck (1 4x4). In the amount of **$75,000**, impacting account **5640001 - Machinery and Equipment**.

006400A-Sheriff's Admin Building (PSC) - 2024 GF Improvements - 10750 Ulmerton. Operating budget impacts anticipated to begin in FY30 for:

- Technology upgrade to asset. In the amount of **$330,000**, impacting account **5640001 - Machinery And Equipment**.

Sewer Revenue & Operating Fund

002063B-Starkey Road Utility Relocation from Flame Vine Avenue to Bryan Dairy Road. Operating budget impacts anticipated to begin in FY28 for:

- Maintenance of reclaimed pipeline. In the amount of **$5,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

002941A-South Cross Bayou AWRF High Service Pump Improvements. Operating budget impacts anticipated to begin in FY29 for:

- Generator fuel. In the amount of **$4,000**, impacting account **5520002 - Oper. Supplies-Fuel&Lub**.
- Generator maintenance. In the amount of **$3,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

003409A-W.E. Dunn WRF Electrical Upgrades. Operating budget impacts anticipated to begin in FY28 for:

- Maintenance of generators. In the amount of **$46,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

003747A-W.E. Dunn WRF Offsite Reclaim Pump Station Improvements. Operating budget impacts anticipated to begin in FY28 for:

- Maintenance of one additional pump. In the amount of **$18,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

003769A-Advanced Metering Infrastructure (AMI) Reclaimed Water Meters. Operating budget impacts anticipated to begin in FY27 for:

- Cell pings to meters and outreach. In the amount of **$90,960**, impacting account **5410001 - Communication Services**.
- Reduction of 5 full-time employees (FTE). In the amount of **-$189,690**, impacting account **5120001 - Regular Salaries & Wages**.
- Software as a Service (SaaS). In the amount of **$61,060**, impacting account **5349000 - Contract Services-Other**.

004362A-W.E. Dunn WRF Operations Building Modifications. Operating budget impacts anticipated to begin in FY30 for:

- Facility operations and general maintenance. In the amount of **$13,000**, impacting account **5462000 - Repair&Maint-Buildings**.

004364A-Chesnut Park Aquifer Storage and Recovery System Project. Operating budget impacts anticipated to begin in FY28 for:

- Chemicals. In the amount of **$20,000**, impacting account **5520003 - Oper. Supplies-Chemicals**.
- Electricity. In the amount of **$30,000**, impacting account **5430001 - Utility Service**.
- Operating permitting fees and sampling and lab costs. In the amount of **$5,000**, impacting account **5340001 - Other Contractual Svcs**.
- Sample bottles, ice, gloves, etc. In the amount of **$5,000**, impacting account **5520001 - Operating Supplies Exp**.

004365A-W.E. Dunn WRF Exploratory Well. Operating budget impacts anticipated to begin in FY29 for:

- Operating permitting fees and sampling and lab costs. In the amount of **$2,500**, impacting account **5340001 - Other Contractual Svcs**.
- Sample bottles, ice, gloves, etc. In the amount of **$2,500**, impacting account **5520001 - Operating Supplies Exp**.
- Electricity beginning in FY32. In the amount of **$15,000**, impacting account **5430001 - Utility Service**.

005222A-Logan Utilities Operations Center Building. Operating budget impacts anticipated to begin in FY29 for:

- Electricity. In the amount of **$150,000**, impacting account **5430001 - Utility Service**.
- Facility operations and general maintenance. In the amount of **$30,000**, impacting account **5462000 - Repair&Maint-Buildings**.

006176A-Alternative Wastewater Effluent Discharge Facilities. Operating budget impacts anticipated to begin in FY29 for:

- Maintenance increases after first few years as sediment begins to build up in well. In the amount of **$2,500**, impacting account **5460001 - Repair&Maintenance Svcs**.

Solid Waste Revenue & Operating Fund

004915A-Waste-to-Energy Facility Enhanced Metals Recovery. Operating budget impacts anticipated to begin in FY30 for:

- Maintenance of equipment. In the amount of **$350,000**, impacting account **5340001 - Other Contractual Svcs**.
- Revenue from sale of recovered metals. In the amount of **-$3,000,000**, impacting account **3434150 - Scrap Sales-Solid Waste**.

004916A-Solid Waste Disposal Complex Micro-grid. Operating budget impacts anticipated to begin in FY29 for:

- Electricity cost savings. In the amount of **-$100,000**, impacting account **5833090 - Utilities**.

004920A-Solid Waste Solar Floating Array. Operating budget impacts anticipated to begin in FY30 for:

- Cost savings from offset of on-site power with solar power. In the amount of **-$394,200**, impacting account **5833090 - Utilities**.
- Inspection, cleaning, and repair of solar panels. In the amount of **$50,000**, impacting account **5460001 - Repair&Maintenance Svcs**.
- Maintenance. In the amount of **$180,000**, impacting account **5340001 - Other Contractual Svcs**.

Surface Water Utility Fund

002115A-Cherokee Drive (48th Avenue N) from 113th Street North to 112th Street North Drainage Improvements. Operating budget impacts anticipated to begin in FY31 for:

- Vegetation spraying (ditch frequency). In the amount of **$4,000**, impacting account **5349000 - Contract Services-Other**.

002121C-Bee Branch Phase 3 Erosion Control. Operating budget impacts anticipated to begin in FY29 for:

- Mowing, monitoring, & maintenance of plantings. In the amount of **$600**, impacting account **5340001 - Other Contractual Svcs**.

002123A-Roosevelt Creek Channel 5 Improvements. Operating budget impacts anticipated to begin in FY27 for:

- Monitoring & maintenance of plantings. In the amount of **$12,000**, impacting account **5340001 - Other Contractual Svcs**.

002124A-Cross Bayou Improvements Phase 1. Operating budget impacts anticipated to begin in FY28 for:

- Monitoring, mowing, & maintenance of plantings. In the amount of **$96,000**, impacting account **5340001 - Other Contractual Svcs**.
- Vegetation spraying (ditch frequency). In the amount of **$4,000**, impacting account **5340001 - Other Contractual Svcs**.

002124B-Cross Bayou Improvements Phase 2. Operating budget impacts anticipated to begin in FY31 for:

- Mowing, monitoring, & maintenance of plantings. In the amount of **$96,000**, impacting account **5349000 - Contract Services-Other**.
- Vegetation spraying (ditch frequency). In the amount of **$4,000**, impacting account **5349000 - Contract Services-Other**.

003001C-Lealman Regional Stormwater Facility. Operating budget impacts anticipated to begin in FY30 for:

- Monitoring. In the amount of **$500**, impacting account **5340001 - Other Contractual Svcs**.

003896A-Crystal Beach Drainage Improvements. Operating budget impacts anticipated to begin in FY30 for:

- Vegetation spraying (ditch frequency). In the amount of **$5,000**, impacting account **5349000 - Contract Services-Other**.

003899A-98th Way - 100th Way Drainage Improvements. Operating budget impacts anticipated to begin in FY29 for:

- Mowing (flat surfaces). In the amount of **$3,000**, impacting account **5349000 - Contract Services-Other**.

003900A-Stormwater Starkey Facility M10 Modification. Operating budget impacts anticipated to begin in FY27 for:

- Monitoring & maintenance of plantings, including mowing, and vegetation spraying. In the amount of **$9,000**, impacting account **5340001 - Other Contractual Svcs**.

004116A-Joe's Creek Restoration and Greenway Trail. Operating budget impacts anticipated to begin in FY30 for:

- Mowing (sloped surfaces). In the amount of **$111,600**, impacting account **5349000 - Contract Services-Other**.

004121C-Curlew Creek Channel A Erosion Control - Oro Dr. to Wilshire. Operating budget impacts anticipated to begin in FY30 for:

- Reduced Operating & Maintenance budget due to reduced need for repair. In the amount of **-$1,000**, impacting account **5349000 - Contract Services-Other**.

004121D-Bee Branch Outfall Impr - Pennsylvania Ave. to Sutherland Bayou. Operating budget impacts anticipated to begin in FY31 for:

- Reduced Operating & Maintenance budget due to reduced need for repair. In the amount of **-$1,000**, impacting account **5349000 - Contract Services-Other**.

004126A-Regional Stormwater Facilities. Operating budget impacts anticipated to begin in FY30 for:

- Mowing, monitoring, & maintenance of plantings. In the amount of **$5,000**, impacting account **5349000 - Contract Services-Other**.

004134A-McKay Creek Operable Lake Controls and SCADA. Operating budget impacts anticipated to begin in FY30 for:

- SCADA and gate maintenance. In the amount of **$7,000**, impacting account **5349000 - Contract Services-Other**.

004135A-Starkey Road Channel 5 Bank Stabilization Improvements. Operating budget impacts anticipated to begin in FY30 for:

- Reduced Operating & Maintenance budget due to reduced need for repair. In the amount of **-$1,000**, impacting account **5460001 - Repair&Maintenance Svcs**.

004243A-Palm Harbor Regional Stormwater Facility Improvements. Operating budget impacts anticipated to begin in FY30 for:

- Mowing, monitoring, & maintenance of plantings. In the amount of **$12,000**, impacting account **5349000 - Contract Services-Other**.

005585A-Sutherland Area Drainage Improvements. Operating budget impacts anticipated to begin in FY30 for:

- Mowing (sloped surfaces). In the amount of **$4,000**, impacting account **5349000 - Contract Services-Other**.

005586A-Pinellas Trail Green Infrastructure at Wall Springs Park. Operating budget impacts anticipated to begin in FY27 for:

- Biofiltration media water quality material in swale. In the amount of **$9,000**, impacting account **5340001 - Other Contractual Svcs**.

006790A-Starkey Road at Willow Ave Culvert Upgrade. Operating budget impacts anticipated to begin in FY30 for:

- Culvert cleaning. In the amount of **$1,000**, impacting account **5349000 - Contract Services-Other**.

006791A-Joe's Creek Nutrient Separating Baffle Box. Operating budget impacts anticipated to begin in FY29 for:

- Vactor cleaning. In the amount of **$5,000**, impacting account **5349000 - Contract Services-Other**.

Water Revenue & Operating Fund

001601A-Advanced Metering Infrastructure (AMI) Water Meter Replacement. Operating budget impacts anticipated to begin in FY27 for:

- Cell pings to meters and outreach. In the amount of **$527,550**, impacting account **5410001 - Communication Services**.
- Reduction of 5 full-time employees (FTE). In the amount of **-$1,100,000**, impacting account **5120001 - Regular Salaries & Wages**.
- Software as a Service (SaaS). In the amount of **$354,180**, impacting account **5349000 - Contract Services-Other**.

002150A-Gulf Beach Booster Station Replacement. Operating budget impacts anticipated to begin in FY29 for:

- Cleaning, repair, and maintenance. In the amount of **$5,000**, impacting account **5460001 - Repair&Maintenance Svcs**.
- Generator fuel. In the amount of **$5,000**, impacting account **5520002 - Oper. Supplies-Fuel&Lub**.
- Generator room heating, ventilation, and air conditioning (HVAC). In the amount of **$2,000**, impacting account **5431100 - Utl Svc-Elec-Generl-Power**.

005220A-Utilities Generator Buildings Sprinkler Installations. Operating budget impacts anticipated to begin in FY29 for:

- Electricity. In the amount of **$30,000**, impacting account **5430001 - Utility Service**.

005222A-Logan Utilities Operations Center Building. Operating budget impacts anticipated to begin in FY29 for:

- Electricity. In the amount of **$35,000**, impacting account **5430001 - Utility Service**.
- Electricity. In the amount of **$80,000**, impacting account **5431100 - Utl Svc-Elec-Generl-Power**.
- Facility operations and general maintenance. In the amount of **$5,000**, impacting account **5462000 - Repair&Maint-Buildings**.

005227A-S.K. Keller WTF Emergency Operations Building/Warehouse. Operating budget impacts anticipated to begin in FY29 for:

- Electricity. In the amount of **$270,000**, impacting account **5430001 - Utility Service**.


Pinellas
County

Fund Pages


Pinellas
County

General Fund

The General Fund is the primary operating fund of the County. It is used to account for all financial resources of the general government except those that are required to be accounted for in another fund.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$294,764,025	$252,651,331	$172,451,200	$173,432,560

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$628,667,418	$665,422,357	$685,628,500	$706,117,020
Licenses and Permits	$1,544,253	$1,372,386	$1,537,820	$1,792,690
Intergovernmental Revenue	$99,271,500	$124,479,982	$114,098,510	$96,847,530
Charges for Services	$59,192,638	$62,088,698	$73,731,140	$75,293,350
Excess Fees - Constitutional Officers	$24,218,159	$25,788,623	$8,471,050	$12,064,500
Fines and Forfeitures	$2,189,777	$1,467,189	$1,153,560	$1,271,580
Interest Earnings	$28,959,134	$17,412,435	$16,625,000	$16,625,000
Rents, Surplus and Refunds	$4,660,296	$3,799,559	$3,525,800	$3,489,440
Other Miscellaneous Revenues	$26,285,610	$31,563,181	$28,167,940	$32,053,490
Transfers From Other Funds	$0	$473,430	$6,461,460	$1,700,000
Non-Operating Revenue Sources	($3,445)	($30,450)	$0	$0
Grand Total	**$874,985,340**	**$933,837,391**	**$939,400,780**	**$947,254,600**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$1,169,749,365	$1,186,488,722	$1,111,851,980	$1,120,687,160

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$104,073,822	$115,147,268	$107,024,570	$104,472,700
Operating Expenses	$140,122,397	$207,367,535	$173,010,860	$154,430,520
Capital Outlay	$6,274,278	$5,995,048	$1,641,220	$1,094,110
Debt Service Exp	$2,071,012	$2,135,315	$0	$0
Grants and Aids	$38,830,454	$42,003,009	$43,452,790	$45,276,790
Transfers to Other Funds	$138,712,560	$74,245,200	$64,114,650	$67,687,880
Constitutional Officers Transfers	$495,252,504	$539,097,891	$557,628,030	$583,281,190
Grand Total	**$925,337,027**	**$985,991,267**	**$946,872,120**	**$956,243,190**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$164,979,860	$164,443,970

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$925,337,027	$985,991,267	$1,111,851,980	$1,120,687,160

Summary of Requirements by Department and Agency

Board of County Commissioners

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Board of County Commissioners	$2,468,541	$2,511,069	$2,812,450	$2,746,770
Personnel Services	$2,420,896	$2,455,221	$2,727,870	$2,666,770
Operating Expenses	$47,645	$55,847	$84,580	$80,000
Capital Outlay	$0	$0	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
County Attorney	$5,917,977	$5,675,275	$5,937,330	$5,988,980
Personnel Services	$5,414,886	$5,508,051	$5,774,150	$5,815,100
Operating Expenses	$503,091	$167,224	$163,180	$164,180
Capital Outlay	$0	$0	$0	$9,700

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
County Administrator	$13,675,883	$13,804,079	$14,880,300	$14,153,530
Personnel Services	$12,960,607	$13,088,833	$14,167,680	$13,561,420
Operating Expenses	$665,761	$678,074	$680,820	$571,110
Capital Outlay	$49,516	$37,172	$31,800	$21,000
Animal Services	$6,186,788	$6,172,399	$6,475,300	$6,571,370
Personnel Services	$4,892,040	$4,752,742	$5,301,070	$5,307,530
Operating Expenses	$1,236,951	$1,369,626	$1,114,230	$1,213,840
Capital Outlay	$7,797	$0	$10,000	$0
Grants and Aids	$50,000	$50,030	$50,000	$50,000
Building and Development Review Services	$5,312,351	$6,365,771	$7,192,500	$6,712,480
Personnel Services	$4,591,162	$5,687,852	$6,376,460	$5,796,730
Operating Expenses	$709,936	$677,919	$816,040	$915,750
Capital Outlay	$11,253	$0	$0	$0
Construction and Property Management	$40,576,718	$42,736,137	$47,556,020	$47,153,060
Personnel Services	$10,188,188	$10,501,083	$10,916,850	$11,410,690
Operating Expenses	$27,568,999	$29,779,421	$36,639,170	$35,742,370
Capital Outlay	$818,576	$338,080	$0	$0
Debt Service Exp	$2,000,956	$2,117,553	$0	$0
Economic Development	$3,360,013	$3,333,433	$3,835,240	$3,517,860
Personnel Services	$2,696,863	$2,796,321	$2,916,450	$2,921,390
Operating Expenses	$570,788	$501,836	$834,960	$512,640
Capital Outlay	$0	$0	$0	$0
Grants and Aids	$92,363	$35,275	$83,830	$83,830
Transfers to Other Funds	$0	$0	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Emergency Management	$2,083,660	$2,145,648	$2,268,870	$2,163,250
Personnel Services	$1,774,931	$1,748,790	$1,986,520	$2,010,610
Operating Expenses	$303,112	$343,211	$281,350	$151,640
Capital Outlay	$5,617	$53,647	$1,000	$1,000
Housing & Community Development	$2,622,358	$1,611,327	$1,821,920	$1,865,260
Personnel Services	$2,010,347	$1,409,955	$1,561,180	$1,662,180
Operating Expenses	$612,010	$201,373	$260,740	$203,080
Capital Outlay	$0	$0	$0	$0
Grants and Aids	$0	$0	$0	$0
Human Services	$60,602,307	$60,133,281	$66,197,110	$62,104,200
Personnel Services	$9,902,486	$9,769,324	$11,050,040	$11,006,320
Operating Expenses	$39,532,070	$39,300,251	$44,132,850	$41,433,640
Capital Outlay	$220,988	$9,838	$604,000	$164,000
Grants and Aids	$10,946,764	$11,053,868	$10,410,220	$9,500,240
Parks & Conservation Resources	$23,908,007	$23,931,241	$24,550,960	$24,166,030
Personnel Services	$15,181,330	$14,816,072	$16,521,610	$16,394,270
Operating Expenses	$8,494,004	$9,088,041	$7,867,350	$7,721,760
Capital Outlay	$232,673	$27,128	$162,000	$50,000
Debt Service Exp	$0	$0	$0	$0
Public Works	$21,334,570	$19,449,885	$22,125,610	$19,086,180
Personnel Services	$11,286,990	$12,473,746	$13,674,750	$12,517,150
Operating Expenses	$5,767,060	$6,842,120	$8,115,330	$6,310,670
Capital Outlay	$4,280,520	$134,019	$335,530	$258,360
Grants and Aids	$0	$0	$0	$0
Safety and Emergency Services	$11,450,581	$13,314,940	$6,228,350	$5,550,800
Personnel Services	$7,882,723	$8,649,224	$2,816,440	$2,049,450
Operating Expenses	$3,279,107	$4,054,658	$3,134,260	$3,165,970
Capital Outlay	$288,750	$611,059	$277,650	$335,380

Constitutional Officers

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Clerk Of The Circuit Court	$17,662,510	$19,020,970	$19,532,980	$20,740,450
Constitutional Officers Transfers	$17,662,510	$19,020,970	$19,532,980	$20,740,450
Property Appraiser	$12,891,531	$13,984,512	$14,102,830	$14,260,930
Constitutional Officers Transfers	$12,891,531	$13,984,512	$14,102,830	$14,260,930
Sheriff	$421,038,235	$463,085,728	$478,747,400	$501,255,550
Constitutional Officers Transfers	$421,038,235	$463,085,728	$478,747,400	$501,255,550
Supervisor Of Elections	$15,153,860	$12,972,790	$12,801,290	$13,736,680
Constitutional Officers Transfers	$15,153,860	$12,972,790	$12,801,290	$13,736,680
Tax Collector	$28,506,369	$30,033,891	$32,443,530	$33,287,580
Constitutional Officers Transfers	$28,506,369	$30,033,891	$32,443,530	$33,287,580

Court Support

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Criminal Justice Information System	$2,961,650	$3,298,010	$3,872,680	$3,109,630
Operating Expenses	$2,961,650	$3,298,010	$3,872,680	$3,109,630
Judiciary	$4,999,494	$5,609,018	$6,344,160	$6,329,150
Personnel Services	$3,907,539	$4,305,694	$4,844,480	$4,963,590
Operating Expenses	$856,605	$1,039,924	$1,303,190	$1,147,390
Capital Outlay	$165,294	$245,637	$196,490	$218,170
Debt Service Exp	$70,056	$17,762	$0	$0
Public Defender	$1,928,143	$1,898,401	$2,433,870	$2,228,820
Personnel Services	$0	$0	$0	$0
Operating Expenses	$1,928,143	$1,898,401	$2,433,870	$2,228,820
Capital Outlay	$0	$0	$0	$0
State Attorney	$683,454	$975,336	$919,540	$976,490
Operating Expenses	$683,454	$948,760	$909,290	$960,490
Capital Outlay	$0	$26,576	$10,250	$16,000

Independent Agencies

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Human Resources	$4,593,746	$4,439,534	$5,117,490	$5,077,940
Personnel Services	$4,328,483	$4,076,989	$4,623,920	$4,660,720
Operating Expenses	$265,263	$362,545	$493,570	$417,220
Capital Outlay	$0	$0	$0	$0
Office of Human Rights	$1,336,910	$1,389,122	$1,500,710	$1,437,520
Personnel Services	$1,217,491	$1,266,283	$1,287,190	$1,245,140
Operating Expenses	$119,419	$122,839	$213,520	$192,380
Capital Outlay	$0	$0	$0	$0

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Government	$205,542,213	$218,470,710	$312,658,450	$306,621,880
Personnel Services	$3,151,559	$11,498,946	$44,000	$44,000
Operating Expenses	$35,920,327	$97,901,665	$50,611,200	$38,803,310
Capital Outlay	$16,440	$3,961,062	$0	$0
Grants and Aids	$27,741,328	$30,863,837	$32,908,740	$35,642,720
Transfers to Other Funds	$138,712,560	$74,245,200	$64,114,650	$67,687,880
Reserves	$0	$0	$164,979,860	$164,443,970
Medical Examiner	$8,539,156	$9,628,762	$9,495,090	$9,844,770
Personnel Services	$265,301	$342,143	$433,910	$439,640
Operating Expenses	$8,097,000	$8,735,789	$9,048,680	$9,384,630
Capital Outlay	$176,856	$550,830	$12,500	$20,500

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$294,764,025**	**$252,651,331**	**$172,451,200**	**$173,432,560**
2710201 - FB-Unrsv-Cntywide-Beg	$50,351,687	$304,805,257	$172,451,200	$173,432,560
2800004 - Fund Balance-Nonspendable-Inventories	$0	($7,382)	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2800005 - Fund Balance-Nonspendable-Prepaid Items	($728,435)	$93,952	$0	$0
2830001 - Fund Balance-Assigned	$52,536,332	$148,108	$0	$0
2840001 - Fund Balance-Unassigned	$192,604,441	($52,388,603)	$0	$0
Taxes	**$628,667,418**	**$665,422,357**	**$685,628,500**	**$706,117,020**
3111100 - Ad Val Tax	$553,858,864	$584,112,819	$607,253,840	$625,815,920
3111200 - Ad Val Tax-MSTU	$54,104,761	$58,594,391	$62,174,010	$64,100,450
3112100 - Ad Val Tax-Delinquent	$671,041	$400,633	$665,000	$665,000
3112200 - Ad Val Tax-MSTU-Delinqunt	$55,938	$96,038	$66,500	$66,500
3112300 - Ad Val Tax-Redemptions	$11,258,361	$13,193,929	$8,075,000	$8,075,000
3112400 - Ad Val Tax-MSTU-Redemptns	$1,072,252	$1,217,700	$665,000	$665,000
3152001 - Communications Svcs Tax – Local	$7,646,201	$7,806,847	$6,729,150	$6,729,150
Licenses and Permits	**$1,226,669**	**$1,052,795**	**$1,032,990**	**$1,287,860**
3290001 - Tree Removal Permits-MSTU	$409,390	$405,399	$546,770	$193,620
3290002 - Water&Navigation Permits	$711,565	$539,180	$396,050	$1,005,720
3290005 - Pro Mangrove Trim Reg Fee	$1,850	$1,625	$1,000	$5,750
3290009 - Pain Management Permiting	$30,575	$29,760	$30,930	$23,730
3290010 - Foreclosed Property Registration Fee	$28,100	$32,200	$28,500	$28,500
3670002 - Adult Use License	$19,799	$22,396	$14,870	$12,280
3670003 - Bingo Licensing Fees	$25,390	$22,235	$14,870	$18,260
Intergovernmental Revenue	**$99,271,500**	**$124,479,982**	**$114,098,510**	**$96,847,530**
3312001 - Fed Grant-Public Safety	$2,580,070	$2,092,101	$3,399,840	$3,253,750

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3313901 - Fed Grant-Other Physical Environment	$541,129	$889,803	$1,021,000	$973,500
3315001 - Fed Grant-Economic Environment	$240,977	$240,977	$240,980	$240,980
3315002 - Fed Grant-Economic Environment-FEMA	$2,339,249	$24,352,239	$0	$0
3315101 - Fed Grant - ARPA Funds	$54,753	$9,992	$0	$0
3315102 - Fed Grant - ERA Funds	$8,909	$3,554,739	$0	$0
3316201 - Fed Grant-HS-Public Assistance	$2,373,918	$2,047,166	$22,805,970	$11,842,980
3316901 - Fed Grant-HS-Other	$1,381,796	$660,470	$150,000	$187,000
3342001 - State Grant-Public Safety	$1,015,093	$1,098,340	$1,243,970	$1,226,920
3343901 - State Grant-Other Physical Environmnt	$23,893	$11,674	$1,576,200	$695,780
3347001 - State Grant-Culture/Recreation	$0	$88,221	$40,000	$40,000
3351210 - Revenue Sharing Trust	$26,821,853	$26,932,083	$27,518,260	$27,692,500
3351301 - Insurance Agents-Licenses	$354,732	$359,013	$25,700	$332,500
3351401 - Mobile Home Licenses	$83,281	$77,921	$6,860	$71,250
3351501 - Alcholic Beverage License	$525,167	$538,586	$42,840	$498,750
3351601 - Racing Tax	$391,514	$412,429	$40,690	$380,000
3351801 - Loc 1/2ct Sales Tx-Ctywde	$54,572,908	$53,875,258	$49,362,860	$43,406,100
3351802 - Loc 1/2ct Sales Tx-Mstu	$4,424,830	$5,524,144	$5,484,760	$4,822,900
3373001 - Local Govt Unit Grant-PE	$182,628	$185,276	$204,650	$213,500
3376001 - Local Govt Unit Grant-HS	$597,078	$777,027	$878,240	$969,120
3389100 - Cnty Opt Vessel Reg Fee-Patrol	$757,722	$752,521	$55,690	$0
Charges for Services	**$59,192,638**	**$62,088,698**	**$72,872,340**	**$75,293,350**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3411601 - Rec Leg Doc-Ct Rl Tch-BCC	$1,421,317	$1,554,980	$1,253,050	$1,326,200
3419003 - Zoning Fees-MSTU	$1,078,170	$1,056,494	$953,460	$1,301,930
3419005 - Chg For Svcs-Comm	$6,715	$5,660	$7,840	$7,060
3419021 - Vacate-Right Of Way	$7,200	$0	$7,790	$0
3419026 - Election Qualifying Fees	$400	$0	$0	$0
3419991 - Otr-Charges For Svcs-GG	$36,188	$16,662	$1,700	$11,830
3421001 - Sheriff-Civil Income	$311,400	$304,259	$0	$0
3421002 - Sheriff-Civil Income-MSTU	$54,953	$53,693	$0	$0
3421004 - Shrf Svc-Largo	$30,365	$11,901	$109,000	$115,540
3421005 - Shrf Svc-Housing Auth	$189,312	$201,984	$218,150	$231,240
3421006 - Shrf Svc-Pinellas Prk	$149,828	$691,257	$817,170	$866,200
3421007 - Shrf Svc-Dunedin	$5,150,736	$5,521,788	$6,111,800	$6,478,510
3421008 - Shrf Svc-Clearwater	$430,318	$419,298	$756,310	$801,690
3421009 - Shrf Svc-So Pasadena	$1,001,607	$1,075,367	$1,152,920	$1,222,100
3421010 - Shrf Svc-US Marshalls	$13,315,115	$14,957,292	$18,970,000	$16,863,000
3421011 - Shrf Svc-Belleair Blfs	$658,673	$704,843	$727,120	$770,750
3421012 - Shrf Svc-Madeira Bch	$1,575,420	$1,687,968	$1,823,010	$1,932,390
3421013 - Shrf Svc-Airport	$1,622,688	$2,392,400	$2,107,650	$2,234,110
3421014 - Shrf Svc-Redington Bch	$346,171	$336,036	$362,920	$384,700
3421015 - Shrf Svc-N Redngtn Bch	$330,022	$352,107	$362,880	$384,650
3421016 - Shrf Svc-Belleair Shrs	$41,496	$46,300	$68,460	$72,570
3421017 - Shrf Svc-Gulfport	$136,881	$153,164	$181,180	$192,050

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3421018 - Shrf Svc-Ind Rcks Bch	$1,275,732	$1,367,820	$1,477,250	$1,565,890
3421019 - Shrf Svc-Kenneth City	$37,036	$39,231	$50,370	$53,390
3421020 - Shrf Svc-St Pete Bch	$3,036,380	$3,245,688	$3,784,960	$4,012,060
3421021 - Shrf Svc-Belleair Bch	$578,116	$644,192	$657,240	$696,670
3421022 - Shrf Svc-Twn Belleair	$21,677	$22,371	$36,080	$38,240
3421023 - Shrf Svc-Oldsmar	$2,107,476	$2,258,052	$2,438,690	$2,585,010
3421024 - Shrf Svc-Ind Shrs-CAD	$30,864	$32,370	$41,440	$43,930
3421025 - Shrf Svc-Sfty Harbor	$1,663,404	$1,777,500	$1,993,830	$2,113,460
3421026 - Shrf Svc-Seminole	$2,144,232	$2,313,012	$2,498,050	$2,647,930
3421027 - Shrf Svc-Pnls Jv Asmt	$97,608	$92,988	$0	$0
3421028 - Shrf Svc-Intoxilyzer	$3,537	$4,192	$0	$0
3421029 - Shrf Svc-Substnce Fee	$328,684	$321,386	$334,300	$344,290
3421032 - Shrf Svc-School Board	$1,574,262	$1,589,520	$1,737,140	$1,737,140
3421034 - Shrf Svc-Brooker Creek Pr	$90,999	$89,063	$418,210	$443,300
3421035 - Shrf Svc-St Petersburg	$0	$10,000	$0	$0
3421037 - Title IV-D Child Support - Service of process and writs	$34,729	$35,924	$38,700	$42,700
3421041 - Shrf Svc-Misdemeanor Probation Unit	$1,434,103	$1,391,122	$1,389,850	$1,490,360
3421042 - Shrf Svc-Treasure Island	$70,390	$77,900	$82,980	$87,960
3421045 - Sheriff Services - Tarpon Springs	$81,523	$84,499	$93,240	$98,830
3421048 - Sheriff Services - Town of Redington Shores	$34,788	$32,568	$35,530	$36,000

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3421049 - Sheriff Services - Palm Harbor United Methodist Church	$109,466	$117,800	$151,140	$160,210
3421051 - Sheriff- USF St. Pete Police	$399	$360	$0	$500
3421052 - Sheriff- US Air Force MacDill	$354	$6,608	$0	$1,500
3424002 - Emerg Mgt Plan Rev Fee	$13,613	$20,088	$13,300	$18,050
3424003 - Emerg Mgt Plan Technical Assistance	$603	$310	$300	$300
3429010 - ME-Crema,Disct,Burials@Sea	$395,125	$388,860	$367,840	$427,500
3429991 - Other Charges&Fees-PS	$475,538	$571,037	$3,859,830	$3,555,640
3433125 - Water-Chiller-Usage Charges	$107,091	$68,891	$115,230	$115,230
3433126 - Water-Chiller-Capital Recovery Charge	$22,889	$16,647	$24,970	$24,970
3433127 - Water-Chiller-Capacity Charge	$23,681	$17,222	$25,830	$25,830
3433128 - Water-Chiller-Demand Charge	$45,445	$40,597	$53,740	$53,740
3433129 - Water-Chiller-Operations & Maint Fees	$1,505	$1,143	$1,830	$1,820
3437001 - Water&Soil Test	$260	$210	$190	$100
3437004 - Air Qual Compl Fee-Inspec	$124,440	$93,600	$99,750	$111,820
3439001 - Asbestos Inspc&Notify Fee	$116,240	$218,060	$99,750	$109,540
3439002 - Rsch Fee-Code Enf Viol&Ln	$370,325	$367,380	$380,000	$399,000
3439003 - Lot Clearing-MSTU	$19,011	$43,135	$52,250	$52,250
3439023 - Weedon Islnd Kayak Rental	$61,828	$61,392	$66,500	$57,000
3459001 - Bus Dev Center-Class Fees	$330	$2,250	$19,000	$19,000
3463001 - Fl Medicaid-Mobile Med Un	$1,206	$323	$950	$17,100
3463002 - LOA FQHC-Medicaid-Clinic Fees	$387,312	$346,118	$367,940	$315,930

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3464001 - Animal Cntrl&Shelter Fees	$168,027	$160,514	$173,850	$166,700
3464015 - Animal Control-Rabies Licensing Fees	$3,177,532	$3,110,930	$3,200,130	$3,100,000
3472200 - Camping Fees-Ft Desoto	$2,725,317	$2,045,457	$2,797,750	$2,660,000
3472201 - Camping Fees-Shell Key (Primitive)	$9,535	$7,220	$10,000	$9,500
3472202 - Shelter Fees	$280,079	$265,037	$389,500	$299,250
3472203 - Boat Ramp Parking Fees	$610,344	$553,208	$649,610	$1,078,820
3472204 - Special Events Fees-Parks	$32,860	$28,456	$31,590	$38,000
3472205 - Belle Harbour Mrn-Slp/Stg	$32,666	$22,840	$31,590	$30,020
3472206 - Suthrld By Marina-Slp/Stg	$27,125	$10,325	$0	$0
3472213 - Beach Access Parking	$396,011	$45,006	$456,480	$361,000
3472214 - Ft Desoto Entry Fee	$1,375,541	$1,295,480	$1,349,480	$2,700,400
3472216 - Regnl Park&Preserve Pkg Fee	$461,658	$424,350	$548,630	$910,730
3472218 - Camping Fees – Ft DeSoto/Wall Springs Park (Primitive)	$8,780	$5,024	$10,000	$7,600
3472223 - Sand Key Parking Fees	$697,663	$679,841	$731,500	$1,320,190
3472224 - Beach Parking Annual Passes	$149,082	$144,856	$142,500	$217,460
3472226 - Annual Boat Pass	$145,647	$126,266	$160,000	$226,700
3472228 - Vendor Permit Fee	$22,293	$11,558	$25,500	$11,400
3472229 - PCR Wedding Fee	$17,690	$26,354	$12,500	$23,280
3472230 - PCR Event Road Closures	$42,375	$35,250	$40,000	$39,900
3472231 - PCR Variable Message Board	$638	$350	$1,000	$950
3472990 - Reservation Modification/Cancellation Fees	$86,575	$82,110	$138,700	$133,000

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3472991 - Other Svc Chg-Park&Rec	$98,000	$148,000	$140,600	$140,600
3473001 - Fla Yards & Nbhds/Co Ext	$1,722	$3,318	$1,710	$1,430
3473004 - FCS Prog Fees/Co Ext	$0	$10	$0	$0
3473007 - Sustnablty Prg Fees/Co Ex	$0	$8,360	$0	$0
3481217 - CO CT CRM-SV CG-TEEN CT	$168,511	$205,079	$0	$0
3485270 - TR CT/C&C-SV CG-W/H ADJUD	$28	$14	$0	$0
3489210 - Ct Cst-$65-Ct Onnovation	$216,416	$185,609	$168,150	$193,210
3489220 - Ct Cst-$65-Legal Aid	$216,413	$185,612	$171,000	$175,750
3489230 - Ct Cst-$65-Law Library	$216,474	$185,631	$171,000	$193,290
3489240 - Ct Cst-$65-Juve Alt Pgrm	$216,434	$185,623	$171,000	$193,260
3489331 - Animal Control Surcharge	$1,057	$1,769	$830	$790
3489901 - Ct Rel-No Rem-CJET-VB	$34,864	$31,680	$29,730	$27,920
3489902 - Ct Rel-No Rem-CJET-Ord	$1,352	$1,264	$1,060	$1,150
3489903 - Ct Rel-No Rem-CJET-Crm	$4,450	$3,964	$3,640	$3,430
3489904 - Ct Rel-No Rem-CJET-Mis	$1,497	$1,018	$1,140	$950
3489905 - Ct Rel-No Rem-Cr Tr SC	$115,750	$94,931	$94,490	$94,490
3489906 - Ct Rel-No Rem-Tr In SC	$1,892,947	$1,766,960	$1,525,880	$1,530,050
3489907 - Ct Rel-No Rem-CJET-Fel	$619	$593	$480	$0
3489908 - Ct Rel-No Rem-Cr-Cr Pv	$105,045	$112,706	$88,200	$97,190
3489909 - Ct Rel-No Rem-Ct-Cr Pv	$64,048	$66,040	$53,750	$53,430
3489910 - Ct Rel-No Rem-TC-Cr Pv	$143,169	$124,523	$117,670	$117,670

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3489916 - Ct Rel-No Rem-Inv Ord	$105	$145	$70	$110
3489917 - Ct Rel-No Rem-Inv Misd	$45,549	$48,530	$38,830	$40,350
3489918 - Ct Rel-No Rem-Inv Fely	$94,914	$85,122	$79,530	$79,530
3489919 - Ct Rel-No Rem-Inv Ct	$118,135	$102,036	$95,590	$95,590
3489920 - Ct Rel-No Rem-Trns Bnd	$84,469	$92,143	$0	$0
3489921 - Ct Rel-No Rem-DNA Fee	$4,248	$3,524	$2,660	$3,190
3489922 - Ct Rel-No Rem-Ord Viol FF	$8,273	$7,857	$5,710	$6,270
3489923 - Ct Rel-No Rem-Teen Ct	$52,686	$648	$208,650	$207,130
3493010 - Law Lib-Vndg Mach Copies	$533	$376	$30	$290
3493020 - Law Lib-Copies	$316	$300	$20	$670
Excess Fees - Constitutional Officers	**$24,218,159**	**$25,788,623**	**$8,471,050**	**$12,064,500**
3415101 - Cnty Off Fees-Tax Coll	$10,282,133	$10,435,336	$8,202,040	$11,688,950
3415102 - Cnty Off Fees-TC-MSTU	$320,717	$339,302	$269,010	$375,550
3415201 - Cnty Off Fees-Sheriff	$13,221,472	$12,390,472	$0	$0
3415301 - Cnty Off Fees-Clerk	$214,361	$1,787,419	$0	$0
3415501 - Cnty Off Fees-SE	$103,278	$107,200	$0	$0
3415601 - Cnty Off Fees-PA	$63,674	$702,475	$0	$0
3415602 - Cnty Off Fees-PA-MSTU	$1,920	$21,019	$0	$0
3418301 - Cnty Off Fees-Lic&Prm	$10,605	$5,400	$0	$0
Fines and Forfeitures	**$2,189,777**	**$1,467,189**	**$1,153,560**	**$1,271,580**
3511020 - J/F-Estd Bonds-Sheriff	$13,641	$13,168	$0	$0
3511051 - J/F-Ord Viol-	$412	$852	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
County				
3511802 - J/F-Co Crm-Dom Viol	$51,430	$42,110	$39,950	$41,240
3511803 - J/F-Co Crm-Project Hope	$2,701	$2,648	$3,150	$3,150
3512101 - J/F-Cr Ct Crm-Domes Viol	$23,398	$23,977	$18,820	$20,060
3515109 - J/F-Tr Ct-Drv Ed Sfty Tf	$143,736	$133,732	$116,350	$146,340
3516101 - J/F-Jv Ct-Domestic Violen	$230	$359	$290	$290
3530001 - Comphnsv Air Qualty 89-70	$150,964	$104,198	$0	$0
3540001 - Art VIII Code Enf Sp Mgst	$562,314	$354,669	$285,000	$285,000
3540100 - Parking Fines-Park Dept	$249,520	$227,831	$190,000	$275,500
3582001 - Cntrbnd Prp Sz Lw Enf-Fed	$452,839	$105,036	$0	$0
3582012 - Sale Of Seized Asset-Lcl	$1,965	$4,793	$0	$0
3582022 - $ Seized-Investigatns-Lcl	$536,627	$453,816	$500,000	$500,000
Interest Earnings	**$28,959,134**	**$17,412,435**	**$16,625,000**	**$16,625,000**
3611010 - Interest-Sheriff	$972,348	$621,602	$0	$0
3611011 - Interest-Sheriff-MSTU	$171,591	$109,694	$0	$0
3611210 - Interest-Cash Pools	$137,783	$0	$0	$0
3611211 - Interest-Cash Pools-MSTU	$6,347	$0	$0	$0
3611300 - Lease Interest Revenue (General Revenue)	$2,281	$2,763	$0	$0
3611700 - Interest-Short-Term Investments	$9,682,398	$5,946,286	$16,625,000	$16,625,000
3611701 - Interest-Short-Term Investments-MSTU	$565,964	$499,741	$0	$0
3611800 - Interest-Securities	$11,478,087	$9,536,574	$0	$0
3611801 - Interest-Securities-MSTU	$654,157	$742,451	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3611991 - Other Interest Earnings	$46,683	$21,375	$0	$0
3613001 - Net Inc/Dec In Fair Value	$5,241,496	($68,052)	$0	$0
Rents, Surplus and Refunds	**$4,660,296**	**$3,799,559**	**$3,525,800**	**$3,489,440**
3621001 - Rent-Building-Gen Svcs	$1,030,485	$1,646,517	$1,761,780	$1,684,650
3621004 - Rent-Space-Vending Mach	$15,479	$9,626	$11,680	$11,680
3621007 - Rent-Ft Desoto Concession	$268,968	$139,604	$266,000	$266,000
3623001 - Rent-Land-General Service	$53,078	$51,147	$50,050	$51,550
3623002 - Rent-Land-Parks Departmnt	$141,675	$119,672	$76,000	$118,750
3623400 - Rent-Land Parking Lot	$1,171,749	$968,339	$1,006,150	$1,009,090
3624102 - Rent-Tower Space Licenses	$142,945	$151,400	$147,210	$150,310
3624103 - Rent-Ft Ds/Eg Key Ferry Cnt	$132,791	$93,289	$124,450	$124,260
3624108 - Rent-CEL Park House	$70,324	$52,483	$63,460	$55,100
3625001 - GASB 87 Rentals & Lease Revenue	($101,061)	($90,337)	$0	$0
3644100 - Sale- Surplus Equipment	$39,558	$398,190	$0	$0
3644102 - Sale-Surp Eqp Flt Replcmt	$78,771	$76,281	$0	$0
3650002 - Sale-Surplus Eq Under Cap	$244,742	$75,891	$0	$0
3650003 - Sale-Scrap	$4,305	$5,392	$0	$0
3669300 - Funding From Nongovernmental Sources	$1,241,418	$0	$0	$0
3669910 - Contrib-Social Svcs Dept	$240	$0	$20	$0
3669991 - Contributions-Other	$28,664	$16,059	$19,000	$18,050
3699700 - Lease Revenue (General Revenue-Mi)	$96,164	$86,008	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Other Miscellaneous Revenues	**$26,285,610**	**$31,563,181**	**$28,167,940**	**$32,053,490**
3693099 - Miscellaneous Settlements	$21,154	$1,026,258	$0	$0
3699001 - Copy Charges	$10,769	$8,472	$220	$0
3699302 - Inter-Filing Fees-VAB	$39,120	$71,905	$80	$0
3699303 - Inter-Training-Extrnal Agencies	$2,235	$0	$260	$0
3699309 - Inter-Appl Fee/Industry Dev	$0	$0	$1,900	$1,900
3699310 - Inter-Application Fee-Other	$7,500	$9,000	$7,130	$11,880
3699311 - Inter-Sales Tax Commissions	$2,007	$1,445	$90	$0
3699313 - Inter-Reimb EEOC	$46,128	$33,447	$25,000	$36,000
3699319 - Inter-Litigation	$0	$1,774	$9,030	$2,850
3699321 - Inter-Reimb-Court Ordered Costs	$6,815	$0	$0	$0
3699324 - Inter-Reimb-Other Govt Agencies	$14,981	$21,250	$0	$0
3699325 - Inter-Reimb-Otr Gov Ag-VAB-CCC	$102,030	$161,550	$0	$0
3699335 - Inter-Bd Cls Fee/Ind Dev	$0	$0	$19,000	$19,000
3699341 - Intra-Rmb-Other Fund (Agency)	$49,913	$59,148	$0	$0
3699342 - Intra-Rmb-Cost Allocation-General	$24,907,380	$27,338,609	$27,996,500	$30,631,520
3699350 - Refund Of Prior Yrs Exp	$37,936	$11,007	$0	$0
3699358 - Code Enf Re-Inspection Fee	$13,455	$296,675	$7,600	$746,560
3699359 - Code Enf Fine Reduction App Fee	$9,900	$7,500	$6,650	$7,600
3699391 - Inter-Other Revenues-Sheriff	$163,780	$196,218	$0	$0
3699395 - Inter-Reimb Cty Atty-Clk Ct Svc	$9,124	$9,033	$620	$0
3699396 - SSA Incentives-Sheriff	$167,000	$189,200	$0	$212,040

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3699397 - Inter-Crywolf-Alarm Ordinance-Sheriff	$84,150	$47,601	$0	$0
3699398 - Inter-Medical Charges-Sheriff	$91,832	$94,082	$0	$89,400
3699399 - Wage Theft Costs Recovery-Ord 15-613	$0	$34	$0	$240
3699525 - Sale-EPA State Tax Credit Certificates	$0	$23,865	$0	$0
3699899 - Reimbursement - PPC	$163,130	$170,163	$0	$0
3699990 - Overage & Shortage	($28)	($72)	$0	$0
3699991 - Other Miscellaneous Revenue	$335,299	$722,071	$93,860	$294,500
3831000 - TBD	$0	$1,062,946	$0	$0
Transfers From Other Funds	**$0**	**$473,430**	**$6,461,460**	**$1,700,000**
3811045 - Transfer Fr ARPA Fund to Questica	$0	$120,600	$0	$0
3815001 - Transfer Fr BTS	$0	$352,830	$0	$0
3815006 - Transfer from the Employee Health Benefits Fund	$0	$0	$6,461,460	$1,700,000
Non-Operating Revenue Sources	**($3,445)**	**($30,450)**	**$0**	**$0**
3322010 - Other Financial Assistance-Fed-CARES	($3,445)	($30,450)	$0	$0
Grand Total	**$1,169,431,781**	**$1,186,169,130**	**$1,110,488,350**	**$1,120,182,330**

Air Quality Tag Fee Fund

The Air Quality - Tag Fee Fund is used to account for fees collected by virtue of a $0.75 fee assessed by the State and returned to the County to fund vehicular air pollution control programs, pursuant to Section 320.03(6), Florida Statutes.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$527,168	$252,680	$214,190	$474,910

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$1,158,540	$1,213,412	$1,045,000	$1,330,000
Charges for Services	$0	$0	$200,000	$0
Interest Earnings	$15,825	$7,133	$0	$0
Grand Total	**$1,174,365**	**$1,220,546**	**$1,245,000**	**$1,330,000**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$1,701,533	$1,473,226	$1,459,190	$1,804,910

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$1,155,706	$864,537	$1,011,210	$948,140
Operating Expenses	$257,273	$171,547	$257,810	$455,310
Capital Outlay	$35,874	$0	$15,000	$15,000
Grand Total	**$1,448,853**	**$1,036,084**	**$1,284,020**	**$1,418,450**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$175,170	$386,460

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$1,448,853	$1,036,084	$1,459,190	$1,804,910

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Public Works	$1,448,853	$1,036,084	$1,459,190	$1,804,910
Personnel Services	$1,155,706	$864,537	$1,011,210	$948,140
Operating Expenses	$257,273	$171,547	$257,810	$455,310
Capital Outlay	$35,874	$0	$15,000	$15,000
Reserves	$0	$0	$175,170	$386,460

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$527,168**	**$252,680**	**$214,190**	**$474,910**
2710201 - FB-Unrsv-Cntywide-Beg	$801,656	$68,218	$214,190	$474,910
2810001 - Fund Balance-Restricted	($274,488)	$184,462	$0	$0
Intergovernmental Revenue	**$1,158,540**	**$1,213,412**	**$1,045,000**	**$1,330,000**
3353801 - Air Quality Control	$1,158,540	$1,213,412	$0	$0
3353901 - Air Quality Control	$0	$0	$1,045,000	$1,330,000

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Charges for Services	**$0**	**$0**	**$200,000**	**$0**
3435570 - Miscellaneous Revenue	$0	$0	$200,000	$0
Interest Earnings	**$15,825**	**$7,133**	**$0**	**$0**
3611210 - Interest-Cash Pools	$181	$0	$0	$0
3611700 - Interest-Short-Term Investments	$5,786	$2,919	$0	$0
3611800 - Interest-Securities	$6,773	$4,335	$0	$0
3613001 - Net Inc/Dec In Fair Value	$3,085	($120)	$0	$0
Grand Total	**$1,701,533**	**$1,473,226**	**$1,459,190**	**$1,804,910**

Airport Rev & Op

The Airport Revenue and Operating Fund is used to account for revenues derived from the provision of airport facilities to users on a rental basis. Users include the United States Coast Guard, regularly scheduled air carriers, and commercial and industrial enterprises located in the industrial park. Activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$144,172,632	$73,715,932	$98,140,560	$110,929,540

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$604,427	$2,199,292	$2,400	$2,280
Charges for Services	$5,171,877	$5,556,117	$4,875,670	$6,364,820
Interest Earnings	$7,353,273	$6,155,045	$4,446,160	$3,011,500
Rents, Surplus and Refunds	$16,682,129	$19,193,833	$17,457,690	$21,681,230
Other Miscellaneous Revenues	$10,551	$361	$10,610	$4,600,000
Non-Operating Revenue Sources	$9,283,296	$8,546,854	$26,792,890	$23,312,270
Grand Total	**$39,105,553**	**$41,651,502**	**$53,585,420**	**$58,972,100**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$183,278,186	$115,367,434	$151,725,980	$169,901,640

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$7,134,436	$6,949,610	$7,474,530	$7,703,620
Operating Expenses	$8,037,233	$9,701,225	$12,251,260	$11,916,910
Capital Outlay	$13,401,542	$12,462,566	$27,680,000	$46,561,200
Grants and Aids	$213,727	$7,200	$19,710	$19,710
Grand Total	**$28,786,938**	**$29,120,601**	**$47,425,500**	**$66,201,440**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$104,300,480	$103,700,200

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$28,786,938	$29,120,601	$151,725,980	$169,901,640

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Airport	$28,786,938	$29,120,601	$151,725,980	$169,901,640
Personnel Services	$7,134,436	$6,949,610	$7,474,530	$7,703,620
Operating Expenses	$8,037,233	$9,701,225	$12,251,260	$11,916,910
Capital Outlay	$13,401,542	$12,462,566	$27,680,000	$46,561,200
Grants and Aids	$213,727	$7,200	$19,710	$19,710
Reserves	$0	$0	$104,300,480	$103,700,200

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$144,172,632**	**$73,715,932**	**$98,140,560**	**$110,929,540**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	$144,172,632	$73,715,932	$98,140,560	$110,929,540
Intergovernmental Revenue	**$604,427**	**$2,199,292**	**$2,400**	**$2,280**
3314901 - Fed Grant-Other Transportation	$0	$276,150	$0	$0
3315101 - Fed Grant - ARPA Funds	$602,447	$1,919,242	$0	$0
3352101 - Firefighter Suplmntl Comp	$1,980	$3,900	$2,400	$2,280
Charges for Services	**$5,171,877**	**$5,556,117**	**$4,875,670**	**$6,364,820**
3441101 - Airline	$0	$0	$2,700,290	$4,159,390
3441105 - Airline Landing Fees	$1,119,565	$1,269,267	$0	$0
3441110 - Airline Fuel Sales	$35,130	$34,009	$0	$0
3441115 - Airline Office Rent	$123,920	$119,900	$170	$0
3441120 - Airline Apron Parking Fees	$116,840	$116,860	$0	$0
3441125 - Airline Terminal Fees	$521,920	$572,900	$0	$0
3441130 - Airline Loading Bridge Fees	$62,700	$107,600	$0	$0
3441135 - Airline Building Rent	$31,565	$31,565	$0	$0
3441140 - Airline Passenger Security Fees	$924,662	$979,189	$0	$0
3441301 - General Aviation	$0	$0	$1,544,860	$1,606,600
3441305 - G/A Fuel Sales	$299,217	$289,938	$0	$0
3441310 - G/A Fixed Based Operator (FBO)	$833,481	$833,481	$0	$0
3441315 - G/A Building/Hangar/Land/Rent	$486,352	$556,712	$0	$0
3441320 - G/A Government Rent	$32,180	$37,833	$0	$0
3441399 - G/A Misc	$0	$755	$0	$0
3441401 - USCG	$0	$0	$630,350	$598,830
3441405 - USCG Fees	$584,346	$606,109	$0	$0
Interest Earnings	**$7,353,273**	**$6,155,045**	**$4,446,160**	**$3,011,500**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3611210 - Interest-Cash Pools	$89,723	$40	$4,446,160	$3,011,500
3611300 - Lease Interest Revenue (General Revenue)	$1,651,034	$1,637,592	$0	$0
3611700 - Interest-Short-Term Investments	$1,877,018	$1,835,244	$0	$0
3611800 - Interest-Securities	$2,211,209	$2,717,324	$0	$0
3613001 - Net Inc/Dec In Fair Value	$1,524,289	($35,155)	$0	$0
Rents, Surplus and Refunds	**$16,682,129**	**$19,193,833**	**$17,457,690**	**$21,681,230**
3622101 - Concession	$0	$0	$10,124,650	$12,734,030
3622105 - Concession Income - Paid Parking	$4,909,986	$4,695,351	$0	$0
3622110 - Concession Income - Car Rentals	$4,524,411	$5,093,217	$0	$0
3622111 - Concession Income-Car Rentals-CFC-Cust Facil Chg	$2,677,688	$2,879,568	$2,518,220	$4,398,030
3622115 - Concession Income - Food & Beverage	($47,856)	($141,963)	$0	$0
3622120 - Concession Income - Gift Shop/Duty Free	$827,666	$1,960,148	$0	$0
3622125 - Concession Income - Ground Transportation	$443,505	$486,122	$0	$0
3622199 - Concession Income - Misc	$106,349	$112,520	$0	$0
3622201 - Terminal	$0	$0	$524,570	$162,620
3622205 - Terminal - Commercial Office Rent	$67,820	$82,266	$0	$0
3622210 - Terminal - Governmental Office Rent	$41,336	$74,970	$1,250	$0
3622215 - Terminal - Other Permit Fees	$5,982	$9,891	$0	$0
3622220 - Terminal - Badge Fees	$39,782	$42,055	$35,440	$0
3622299 - Terminal - Other Misc Fees	$258,877	$233,037	$0	$0
3622301 - Industrial	$0	$0	$4,253,560	$4,386,550

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3622305 - Industrial - Commercial	$2,456,183	$2,602,037	$0	$0
3622310 - Industrial - Government	$1,665,685	$2,023,617	$0	$0
3625001 - GASB 87 Rentals & Lease Revenue	($8,988,348)	($5,592,462)	$0	$0
3644100 - Sale- Surplus Equipment	$23,688	$1,824	$0	$0
3644500 - TBD	($204,000)	$0	$0	$0
3699700 - Lease Revenue (General Revenue-Mi)	$7,873,377	$4,631,637	$0	$0
Other Miscellaneous Revenues	**$10,551**	**$361**	**$10,610**	**$4,600,000**
3699311 - Inter-Sales Tax Commissions	$360	$360	$0	$0
3699350 - Refund Of Prior Yrs Exp	$1,620	$0	$0	$0
3699991 - Other Miscellaneous Revenue	$8,571	$1	$10,610	$4,600,000
Non-Operating Revenue Sources	**$9,283,296**	**$8,546,854**	**$26,792,890**	**$23,216,980**
3894001 - Prop-Other Grants & Donations	$102,855	$0	$121,000	$173,380
3895410 - Cap Con-Fed-FAA	$0	$954,468	$18,641,000	$12,188,000
3896410 - Cap Con-St-DOT Joint Part	$3,488,335	$1,484,719	$2,405,000	$4,280,000
3897010 - Cap Con - Airport PFC	$5,692,106	$6,107,667	$5,625,890	$6,575,600
Grand Total	**$183,278,186**	**$115,367,434**	**$151,725,980**	**$169,806,350**

American Rescue Plan Act

Pinellas County Government's $189,381,543 allocation of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), established by the American Rescue Plan Act of 2021 (ARPA), provides emergency funding for state, local, territorial, and Tribal governments. The ARPA SLFRF is intended to: support efforts to decrease spread of the virus and bring the pandemic under control; replace lost public sector revenue to strengthen support for vital public services and help retain jobs; support immediate economic stabilization for households and businesses; address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic on certain populations; and invest in building, maintaining, or upgrading water, sewer, and broadband infrastructure.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$0	$0	$0	$0

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$45,721,613	$69,376,026	$86,268,000	$13,459,050
Grand Total	**$45,721,613**	**$69,376,026**	**$86,268,000**	**$13,459,050**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$45,721,613	$69,376,026	$86,268,000	$13,459,050

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$118,572	$400,948	$1,428,030	$134,250
Operating Expenses	$785,554	$5,271,587	$12,276,860	$1,621,450
Capital Outlay	$36,325,812	$59,924,602	$66,400,560	$9,712,800

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grants and Aids	$8,491,675	$3,658,286	$6,162,550	$1,990,550
Transfers to Other Funds	$0	$120,600	$0	$0
Grand Total	**$45,721,613**	**$69,376,023**	**$86,268,000**	**$13,459,050**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$45,721,613	$69,376,023	$86,268,000	$13,459,050

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
County Administrator	$0	$12,493	$235,030	$134,250
Personnel Services	$0	$12,493	$235,030	$134,250
Human Services	$31,118	$0	$0	$0
Operating Expenses	$31,118	$0	$0	$0
Public Works	$295,524	$113,401	$0	$0
Personnel Services	$0	$0	$0	$0
Operating Expenses	$295,524	$113,401	$0	$0
Capital Outlay	$0	$0	$0	$0
Constitutional Officers Transfers	$0	$0	$0	$0
Safety and Emergency Services	$0	$0	$0	$0
Personnel Services	$0	$0	$0	$0
Utilities	$9,358,672	$16,652,597	$28,333,560	$1,643,800
Personnel Services	($21,334)	$1,276	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$0	$189	$0	$0
Capital Outlay	$9,380,007	$16,651,133	$28,333,560	$1,643,800

Independent Agencies

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Business Technology Services	$134,864	$3,085,683	$4,756,000	$1,620,000
Personnel Services	$0	$223,661	$0	$0
Operating Expenses	$134,864	$1,351,191	$4,756,000	$1,620,000
Capital Outlay	$0	$1,510,832	$0	$0

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Government	$6,464,769	$3,981,968	$14,702,410	$1,920,000
Personnel Services	$139,906	$163,519	$1,193,000	$0
Operating Expenses	$209,615	$163,136	$7,520,860	$1,450
Grants and Aids	$6,115,248	$3,534,713	$5,988,550	$1,918,550
Transfers to Other Funds	$0	$120,600	$0	$0

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$0**	**$0**	**$0**	**$0**
2710201 - FB-Unrsv-Cntywide-Beg	$0	($3)	$0	$0
2800005 - Fund Balance-Nonspendable-Prepaid Items	$0	$559,436	$0	$0
2810001 - Fund Balance-Restricted	$0	$3	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2840001 - Fund Balance-Unassigned	$0	($559,436)	$0	$0
Intergovernmental Revenue	**$45,721,613**	**$69,376,026**	**$86,268,000**	**$13,459,050**
3315101 - Fed Grant - ARPA Funds	$45,721,613	$69,376,026	$86,268,000	$13,459,050
Grand Total	**$45,721,613**	**$69,376,026**	**$86,268,000**	**$13,459,050**

Building Services

The Building Services Fund is used to account for the revenue and expenditures associated with the operations of the County's Building Services Division which administers and enforces the Florida Building Code. The fund accounts for the transactions associated with building activity in the unincorporated county and contracted municipalities.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$4,784,695	$7,518,279	$5,991,270	$10,611,730

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Licenses and Permits	$10,189,340	$11,142,190	$8,627,630	$8,365,700
Intergovernmental Revenue	$229	$0	$0	$0
Charges for Services	$63,018	$72,616	$61,750	$61,750
Interest Earnings	$389,386	$386,358	$0	$0
Other Miscellaneous Revenues	$32,914	$35,162	$22,100	$22,100
Transfers From Other Funds	$0	$3,911,750	$0	$0
Grand Total	**$10,674,887**	**$15,548,076**	**$8,711,480**	**$8,449,550**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$15,459,582	$23,066,355	$14,702,750	$19,061,280

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$5,425,310	$5,965,541	$6,229,600	$6,228,630
Operating Expenses	$2,511,170	$5,596,687	$2,537,910	$3,994,380
Capital Outlay	$4,823	$0	$0	$0
Grand Total	**$7,941,303**	**$11,562,228**	**$8,767,510**	**$10,223,010**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$5,935,240	$8,838,270

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$7,941,303	$11,562,228	$14,702,750	$19,061,280

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Building and Development Review Services	$7,941,303	$11,562,228	$14,702,750	$19,061,280
Personnel Services	$5,425,310	$5,965,541	$6,229,600	$6,228,630
Operating Expenses	$2,511,170	$5,596,687	$2,537,910	$3,994,380
Capital Outlay	$4,823	$0	$0	$0
Reserves	$0	$0	$5,935,240	$8,838,270

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$4,784,695**	**$7,518,279**	**$5,991,270**	**$10,611,730**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	($2,733,584)	($3,985,848)	$0	$0
2810001 - Fund Balance-Restricted	$7,518,279	$11,504,127	$5,991,270	$10,611,730
Licenses and Permits	**$10,189,340**	**$11,142,190**	**$8,627,630**	**$8,365,700**
3221000 - Building Permits-MSTU	$9,960,443	$11,000,708	$8,423,380	$8,170,000
3221010 - Building Permits-Red Tag	$213,882	$135,796	$204,250	$194,750
3221020 - Building Permits-Misc	$0	$91	$0	$0
3290301 - Inspection Fees – Municipalities	$15,015	$5,595	$0	$950
Intergovernmental Revenue	**$229**	**$0**	**$0**	**$0**
3315002 - Fed Grant-Economic Environment-FEMA	$229	$0	$0	$0
Charges for Services	**$63,018**	**$72,616**	**$61,750**	**$61,750**
3419024 - Building Svcs-Technology Fee	$63,009	$72,609	$61,750	$61,750
3419025 - East Lake Tarpon Fire Public Safety Construction Admin Fee	$9	$7	$0	$0
Interest Earnings	**$389,386**	**$386,358**	**$0**	**$0**
3611210 - Interest-Cash Pools	$2,032	$0	$0	$0
3611700 - Interest-Short-Term Investments	$123,640	$156,812	$0	$0
3611800 - Interest-Securities	$145,997	$233,298	$0	$0
3613001 - Net Inc/Dec In Fair Value	$117,717	($3,752)	$0	$0
Other Miscellaneous Revenues	**$32,914**	**$35,162**	**$22,100**	**$22,100**
3699001 - Copy Charges	$3,581	$3,856	$3,500	$3,500
3699350 - Refund Of Prior Yrs Exp	$2,577	$0	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3699355 - DBPR 10% Surcharge-FBC	$11,155	$12,429	$7,430	$7,430
3699356 - DBPR 10% Surcharge-BCAIB	$15,091	$18,877	$11,170	$11,170
3699991 - Other Miscellaneous Revenue	$510	$0	$0	$0
Transfers From Other Funds	**$0**	**$3,911,750**	**$0**	**$0**
3810001 - Trans Fr General Fund	$0	$3,911,750	$0	$0
Grand Total	**$15,459,582**	**$23,066,355**	**$14,702,750**	**$19,061,280**

Business Technology Svcs

The Business Technology Services Fund is used to account for the revenues and expenditures associated with technology services including infrastructure, application support, project management, and organizational change management for Pinellas County Government. Costs are distributed to user departments and agencies annually by means of a cost recovery plan.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$16,883,043	$6,453,261	$5,718,340	$19,216,970

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Charges for Services	$46,475,768	$51,248,609	$56,514,030	$42,218,870
Interest Earnings	$876,064	$562,279	$350,000	$350,000
Rents, Surplus and Refunds	$3,566	$910	$0	$0
Other Miscellaneous Revenues	$48,299	$21,772	$0	$0
Transfers From Other Funds	$0	$0	$5,993,000	$6,786,140
Grand Total	**$47,403,697**	**$51,833,571**	**$62,857,030**	**$49,355,010**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$64,286,740	$58,286,832	$68,575,370	$68,571,980

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$23,713,338	$22,799,046	$26,949,320	$26,594,060
Operating Expenses	$27,125,264	$25,284,215	$32,219,610	$32,326,500
Capital Outlay	$654,586	$245,961	$8,634,780	$9,551,420
Transfers to Other Funds	$0	$352,830	$0	$0
Grand Total	**$51,493,189**	**$48,682,051**	**$67,803,710**	**$68,471,980**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$771,660	$100,000

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$51,493,189	$48,682,051	$68,575,370	$68,571,980

Summary of Requirements by Department and Agency

Independent Agencies

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Business Technology Services	$51,493,189	$48,682,051	$68,575,370	$68,571,980
Personnel Services	$23,713,338	$22,799,046	$26,949,320	$26,594,060
Operating Expenses	$27,125,264	$25,284,215	$32,219,610	$32,326,500
Capital Outlay	$654,586	$245,961	$8,634,780	$9,551,420
Transfers to Other Funds	$0	$352,830	$0	$0
Reserves	$0	$0	$771,660	$100,000

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$16,883,043**	**$6,453,261**	**$5,718,340**	**$19,216,970**
2710201 - FB-Unrsv-Cntywide-Beg	$16,883,043	$6,453,261	$5,718,340	$19,216,970
Charges for Services	**$46,475,768**	**$51,248,609**	**$56,514,030**	**$42,218,870**
3412101 - Int Sv-DP-Intra Svc	$45,564,340	$50,373,169	$55,873,740	$41,463,640
3412102 - Int Sv-DP-Inter Svc	$257,000	$197,853	$0	$0
3412107 - Int Sv-BTS-Cstm Svc-Inter	$654,428	$677,587	$640,290	$755,230
Interest Earnings	**$876,064**	**$562,279**	**$350,000**	**$350,000**
3611001 - Interest On Investments	$0	$0	$350,000	$350,000
3611210 - Interest-Cash Pools	$5,757	$0	$0	$0
3611700 - Interest-Short-Term Investments	$308,552	$227,015	$0	$0
3611800 - Interest-Securities	$361,871	$339,010	$0	$0
3613001 - Net Inc/Dec In Fair Value	$199,883	($3,746)	$0	$0
Rents, Surplus and Refunds	**$3,566**	**$910**	**$0**	**$0**
3644100 - Sale-Surplus Equipment	$3,414	$910	$0	$0
3650002 - Sale-Surplus Eq Under Cap	$152	$0	$0	$0
Other Miscellaneous Revenues	**$48,299**	**$21,772**	**$0**	**$0**
3699322 - Inter-Reimb-Self Maintenance	$22,563	$1,170	$0	$0
3699331 - Inter-Reimb-Phone Sys-Misc Bill	$20,889	$20,554	$0	$0
3699991 - Other Miscellaneous Revenue	$4,846	$48	$0	$0
Transfers From Other Funds	**$0**	**$0**	**$5,993,000**	**$6,786,140**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3810001 - Trans Fr General Fund	$0	$0	$5,993,000	$6,786,140
Grand Total	**$64,286,740**	**$58,286,832**	**$68,575,370**	**$68,571,980**

Capital Projects

The Capital Projects Fund is used to account for the construction of all transportation projects (i.e. road and street) and governmental capital projects throughout the County. Such projects include, but are not limited to, roads, bridges, drainage improvements, beach renourishment projects, park development, and construction of facilities necessary to provide County services.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$353,058,400	$432,789,055	$454,278,230	$378,352,010

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$136,051,762	$138,989,364	$135,389,000	$125,545,090
Intergovernmental Revenue	$21,155,614	$20,136,165	$59,712,500	$94,249,390
Interest Earnings	$21,042,182	$18,436,837	$20,624,000	$13,815,850
Rents, Surplus and Refunds	$1,195,000	$1,502,250	$0	$0
Other Miscellaneous Revenues	$899,593	$1,962,185	$7,125,780	$7,289,730
Transfers From Other Funds	$90,440,890	$119,713,650	$10,939,110	$37,007,220
Grand Total	**$270,785,041**	**$300,740,451**	**$233,790,390**	**$277,907,280**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$623,843,441	$733,529,506	$688,068,620	$656,259,290

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$954	($961)	$0	$0
Operating Expenses	$1,824,194	$1,552,008	$0	$0
Capital Outlay	$162,584,341	$154,392,529	$466,469,710	$373,405,280
Grants and Aids	$20,673,826	$24,337,168	$57,353,000	$60,570,000
Constitutional Officers Transfers	$6,000,000	$0	$0	$0
Grand Total	**$191,083,315**	**$180,280,744**	**$523,822,710**	**$433,975,280**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$164,245,910	$222,284,010

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$191,083,315	$180,280,744	$688,068,620	$656,259,290

Summary of Requirements by Department and Agency

Governmental Capital Projects

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Governmental Capital Projects	$191,083,315	$180,280,744	$688,068,620	$656,259,290
Personnel Services	$954	($961)	$0	$0
Operating Expenses	$1,824,194	$1,552,008	$0	$0
Capital Outlay	$162,584,341	$154,392,529	$466,469,710	$373,405,280
Grants and Aids	$20,673,826	$24,337,168	$57,353,000	$60,570,000
Constitutional Officers Transfers	$6,000,000	$0	$0	$0
Reserves	$0	$0	$164,245,910	$222,284,010

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$353,058,400**	**$432,789,055**	**$454,278,230**	**$378,352,010**
2710201 - FB-Unrsv-Cntywide-Beg	($79,701,726)	($120,459,706)	$0	$0
2800005 - Fund Balance-Nonspendable-Prepaid Items	$82,722	$832,582	$0	$0
2810001 - Fund Balance-Restricted	$432,677,403	$552,416,179	$454,278,230	$378,352,010
Taxes	**$136,051,762**	**$138,989,364**	**$135,389,000**	**$125,545,090**
3126301 - Local Infrastructure Sales Tax	$109,176,377	$111,533,692	$108,645,000	$100,745,170
3126302 - Local Infrastructure Sales Tax P IV Jail & Courts (3%)	$7,135,058	$7,289,117	$7,100,000	$6,584,050
3126303 - Local Infrastructure Sales Tax P IV Economic Development & Housing (8.3)%	$19,740,327	$20,166,556	$19,644,000	$18,215,870
Intergovernmental Revenue	**$21,155,614**	**$20,136,165**	**$59,712,500**	**$90,249,390**
3313901 - Fed Grant-Other Physical Environment	$5,770,997	$30,117	$4,626,000	$41,158,390
3313902 - Fed Grant - Restore Act	$18,647	$0	$0	$0
3314901 - Fed Grant-Other Transportation	$1,731,230	$4,924,352	$9,135,000	$13,844,000
3315001 - Fed Grant-Economic Environment	$1,318,923	$0	$0	$0
3316901 - Fed Grant-HS-Other	$921,345	$0	$0	$0
3317001 - Fed Grant-Culture/Rec	$129,200	$1,018,312	$0	$0
3321020 - Other Financial Assistance – State Source	$21,525	$381,594	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3343901 - State Grant-Other Physical Environmnt	$9,392,796	$2,601,979	$23,356,000	$14,568,000
3344901 - State Grant-Trans-Other	$37,370	$335,826	$5,115,500	$5,386,000
3345001 - State Grant - Economic Environment	$131,314	$10,225,259	$15,000,000	$15,000,000
3347001 - State Grant-Culture/Recreation	$1,400,000	$0	$2,450,000	$0
3373001 - Local Govt Unit Grant-PE	$282,266	$468,725	$30,000	$293,000
3374999 - CU-Local Govt Unit Grant-TT	$0	$150,000	$0	$0
Interest Earnings	**$21,042,182**	**$18,436,837**	**$20,624,000**	**$13,815,850**
3611210 - Interest-Cash Pools	$127,615	$0	$20,624,000	$13,815,850
3611700 - Interest-Short-Term Investments	$6,568,772	$7,446,156	$0	$0
3611800 - Interest-Securities	$7,901,848	$11,163,268	$0	$0
3613001 - Net Inc/Dec In Fair Value	$6,443,947	($172,587)	$0	$0
Rents, Surplus and Refunds	**$1,195,000**	**$1,502,250**	**$0**	**$0**
3642200 - Sale-Surplus County Land	$1,195,000	$2,250	$0	$0
3669991 - Contributions-Other	$0	$1,500,000	$0	$0
Other Miscellaneous Revenues	**$899,593**	**$1,962,185**	**$7,125,780**	**$7,289,730**
3699250 - Reimbursement of Prior Years Expenses	$0	$475,505	$0	$0
3699306 - Inter-Reimb-Ext Other-Tran Fund	$69,115	$109,213	$0	$0
3699350 - Refund Of Prior Yrs Exp	$9	$135,090	$0	$0
3699991 - Other Miscellaneous	$830,469	$1,242,377	$7,125,780	$7,289,730

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Revenue				
Transfers From Other Funds	**$90,440,890**	**$119,713,650**	**$10,939,110**	**$37,007,220**
3810001 - Trans Fr General Fund	$75,255,460	$21,272,510	$0	$0
3811001 - Trans Fr Cnty Transptn	$1,700,000	$1,700,000	$1,700,000	$20,540,110
3811002 - Transfer from Health Department	$0	$0	$0	$6,475,330
3811040 - Trans Fr Tourist Dvlpmt	$10,323,430	$94,355,410	$7,378,220	$7,478,560
3813010 - Trans Fr MM Impact Fee	$3,162,000	$2,385,730	$1,860,890	$2,513,220
Grand Total	**$623,843,441**	**$733,529,506**	**$688,068,620**	**$652,259,290**

CDBG-Disaster Recovery 2025

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Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$0	$16,248	$260,988,710	$261,056,060
Grand Total	**$0**	**$16,248**	**$260,988,710**	**$261,056,060**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$0	$16,248	$260,988,710	$261,056,060

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$0	$0	$973,710	$1,013,710
Operating Expenses	$0	$0	$15,000	$42,350
Grants and Aids	$0	$0	$260,000,000	$260,000,000
Grand Total	**$0**	**$0**	**$260,988,710**	**$261,056,060**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$0	$0	$260,988,710	$261,056,060

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
County Administrator	$0	$0	$260,988,710	$261,056,060
Personnel Services	$0	$0	$973,710	$1,013,710
Operating Expenses	$0	$0	$15,000	$42,350
Grants and Aids	$0	$0	$260,000,000	$260,000,000

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	**$0**	**$16,248**	**$260,988,710**	**$261,056,060**
3315001 - Fed Grant-Economic Environment	$0	$16,248	$260,988,710	$261,056,060
Grand Total	**$0**	**$16,248**	**$260,988,710**	**$261,056,060**

Co. Transportation Trust

The County Transportation Trust Fund is required by Florida Statute 336.022 to account for revenues and expenditures used for the operation and maintenance of transportation facilities and associated drainage infrastructure. Activities include road and right of way maintenance (e.g., patching, mowing); bridge maintenance and operation; traffic engineering; traffic signal operation, including Intelligent Transportation Systems; traffic control signage and striping; sidewalk repair and construction; and maintenance of ditches, culverts, and other drainage facilities. Major revenues to support these activities are provided from fuel taxes collected and distributed by the State of Florida, and local option fuel taxes levied by the County.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$28,863,363	$55,704,635	$35,657,820	$33,044,320

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$16,965,905	$16,814,610	$16,117,610	$15,753,470
Licenses and Permits	$164,646	$175,690	$163,900	$176,250
Intergovernmental Revenue	$10,671,072	$10,574,930	$12,137,520	$11,353,540
Fines and Forfeitures	$51,288	$69,394	$48,730	$61,610
Interest Earnings	$2,510,254	$2,622,445	$0	$0
Rents, Surplus and Refunds	$8,333	$6,787	$7,920	$5,700
Other Miscellaneous Revenues	$3,479,930	$3,437,573	$3,289,010	$3,320,290
Transfers From Other Funds	$56,221,180	$42,219,500	$43,892,630	$44,138,480
Grand Total	**$90,072,608**	**$75,920,928**	**$75,657,320**	**$74,809,340**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$118,935,971	$131,625,563	$111,315,140	$107,853,660

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$20,069,385	$19,389,267	$22,580,770	$22,746,420
Operating Expenses	$23,948,718	$30,124,037	$33,707,210	$31,967,300
Capital Outlay	$16,870,843	$21,891,529	$24,251,400	$368,500
Debt Service Exp	$136,092	$130,648	$109,500	$103,000
Grants and Aids	$56,454	$60,066	$63,910	$68,000
Transfers to Other Funds	$1,700,000	$1,700,000	$1,700,000	$20,540,110
Grand Total	**$62,781,491**	**$73,295,547**	**$82,412,790**	**$75,793,330**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$28,902,350	$32,060,330

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$62,781,491	$73,295,547	$111,315,140	$107,853,660

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Governmental Capital Projects	$16,621,832	$16,356,108	$17,955,600	$0
Capital Outlay	$16,621,832	$16,356,108	$17,955,600	$0
Public Works	$46,159,659	$56,939,439	$93,359,540	$107,853,660
Personnel Services	$20,069,385	$19,389,267	$22,580,770	$22,746,420
Operating Expenses	$23,948,718	$30,124,037	$33,707,210	$31,967,300

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Capital Outlay	$249,011	$5,535,421	$6,295,800	$368,500
Debt Service Exp	$136,092	$130,648	$109,500	$103,000
Grants and Aids	$56,454	$60,066	$63,910	$68,000
Transfers to Other Funds	$1,700,000	$1,700,000	$1,700,000	$20,540,110
Reserves	$0	$0	$28,902,350	$32,060,330

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$28,863,363**	**$55,704,635**	**$35,657,820**	**$33,044,320**
2710201 - FB-Unrsv-Cntywide-Beg	$1,572,247	$53,079,254	$35,657,820	$33,044,320
2800004 - Fund Balance-Nonspendable-Inventories	$420,110	$1,782,029	$0	$0
2800005 - Fund Balance-Nonspendable-Prepaid Items	$29,735	$16,674	$0	$0
2810001 - Fund Balance-Restricted	$26,841,271	$826,677	$0	$0
Taxes	**$16,965,905**	**$16,814,610**	**$16,117,610**	**$15,753,470**
3123001 - Cnty 9-Cent Voted Fuel Tx	$3,900,269	$3,878,312	$3,705,260	$3,647,640
3124101 - 1st Local Option Fuel Tx	$13,065,635	$12,936,298	$12,412,350	$12,105,830
Licenses and Permits	**$164,646**	**$175,690**	**$163,900**	**$176,250**
3290003 - Highway-Permits	$164,646	$175,690	$163,900	$176,250
Intergovernmental Revenue	**$10,671,072**	**$10,574,930**	**$12,137,520**	**$11,353,540**
3313901 - Fed Grant-Other Physical Environment	$0	$0	$2,000,000	$1,500,000
3354301 - Second Gas Tax - 80% Distribution	$5,743,032	$5,673,664	$5,455,880	$5,282,720

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3354302 - Second Gas Tax - 20% Distribution	$1,435,758	$1,418,416	$1,363,970	$1,320,680
3354401 - Mtr Fuel Use Tx-FS 206\.60	$3,152,632	$3,098,099	$2,998,450	$2,884,630
3354501 - Motor Fuel Tax Rebate	$336,022	$384,751	$319,220	$365,510
3354901 - Mtr Fuel Use Tx-FS 206.60	$3,628	$0	$0	$0
Fines and Forfeitures	**$51,288**	**$69,394**	**$48,730**	**$61,610**
3540200 - Civil Penalty-Ord 76-16	$51,288	$69,394	$48,730	$61,610
Interest Earnings	**$2,510,254**	**$2,622,445**	**$0**	**$0**
3611210 - Interest-Cash Pools	$10,175	$0	$0	$0
3611700 - Interest-Short-Term Investments	$746,494	$1,059,407	$0	$0
3611800 - Interest-Securities	$881,933	$1,570,087	$0	$0
3611991 - Other Interest Earnings	$19,751	$14,689	$0	$0
3613001 - Net Inc/Dec In Fair Value	$851,901	($21,738)	$0	$0
Rents, Surplus and Refunds	**$8,333**	**$6,787**	**$7,920**	**$5,700**
3650003 - Sale-Scrap	$8,333	$6,787	$7,920	$5,700
Other Miscellaneous Revenues	**$3,479,930**	**$3,437,573**	**$3,289,010**	**$3,320,290**
3699326 - Inter-Reimb-Otr Gov Agn-Tr Func	$3,302,062	$3,416,458	$3,136,960	$3,320,290
3699341 - Intra-Rmb-Other Fund (Agency)	$17,822	$10,197	$0	$0
3699350 - Refund Of Prior Yrs Exp	$0	$10,918	$0	$0
3699991 - Other Miscellaneous Revenue	$160,046	$0	$152,050	$0
Transfers From Other Funds	**$56,221,180**	**$42,219,500**	**$43,892,630**	**$44,138,480**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3810001 - Trans Fr General Fund	$56,221,180	$42,219,500	$43,892,630	$44,138,480
Grand Total	**$118,935,971**	**$131,625,563**	**$111,315,140**	**$107,853,660**

Community Developmnt Grnt

Community Development Grant - to account for revenues received from the Federal Department of Housing and Urban Development's (HUD) Block Grant Program to develop viable communities by providing decent housing, a suitable living environment and expanding economic opportunities for low- and moderate-income persons as authorized by Title 24 of the Code of Federal Regulations. HUD determines the amount of each grant by using a formula comprised of several measures of community need, including the extent of poverty, population, housing overcrowding, age of housing, and population growth lag in relationship to other metropolitan areas. Public hearings are held to engage stakeholders and the public regarding the community's needs which help determine the specific use of funds. The fund may receive supplemental support from the General Fund, and the Housing and Community Development Department administers the fund.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$6,487,248	$6,647,392	$5,799,460	$4,952,790

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$5,438,654	$3,279,207	$19,372,510	$19,797,820
Interest Earnings	$309,389	$200,722	$184,290	$184,290
Other Miscellaneous Revenues	$1,082,384	$1,344,337	$1,026,710	$1,040,960
Grand Total	**$6,830,428**	**$4,824,266**	**$20,583,510**	**$21,023,070**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$13,317,675	$11,471,658	$26,382,970	$25,975,860

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$894,905	$877,936	$349,840	$406,040
Operating Expenses	$774,012	$1,044,933	$1,366,420	$1,198,490
Capital Outlay	$116,176	$0	$0	$0
Grants and Aids	$5,136,343	$2,870,513	$24,903,390	$24,582,940
Pro Rate Clearing	($251,152)	($417,252)	($236,680)	($211,610)
Grand Total	**$6,670,284**	**$4,376,130**	**$26,382,970**	**$25,975,860**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$6,670,284	$4,376,130	$26,382,970	$25,975,860

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Housing & Community Development	$6,670,284	$4,376,130	$26,382,970	$25,975,860
Personnel Services	$894,905	$877,936	$349,840	$406,040
Operating Expenses	$774,012	$1,044,933	$1,366,420	$1,198,490
Capital Outlay	$116,176	$0	$0	$0
Grants and Aids	$5,136,343	$2,870,513	$24,903,390	$24,582,940
Pro Rate Clearing	($251,152)	($417,252)	($236,680)	($211,610)

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$6,487,248**	**$6,647,392**	**$5,799,460**	**$4,952,790**
2710201 - FB-Unrsv-Cntywide-Beg	-$160,144	-$448,137	$0	$0
2810001 - Fund Balance-Restricted	$6,647,391	$7,095,529	$5,799,460	$4,952,790
Intergovernmental Revenue	**$5,438,654**	**$3,279,207**	**$19,372,510**	**$19,797,820**
3315001 - Fed Grant-Economic Environment	$4,789,548	$2,224,494	$14,097,560	$18,453,510
3315101 - Fed Grant - ARPA Funds	$440,979	$269,260	$4,050,720	$1,344,310
3316201 - Fed Grant-HS-Public Assistance	$208,127	$785,453	$1,224,230	$0
Interest Earnings	**$309,389**	**$200,722**	**$184,290**	**$184,290**
3611210 - Interest-Cash Pools	$2,085	$0	$0	$0
3611700 - Interest-Short-Term Investments	$109,759	$81,878	$64,360	$64,360
3611800 - Interest-Securities	$128,952	$120,847	$82,780	$82,780
3613001 - Net Inc/Dec In Fair Value	$68,593	-$2,003	$37,150	$37,150
Other Miscellaneous Revenues	**$1,082,384**	**$1,344,337**	**$1,026,710**	**$1,040,960**
3699350 - Refund Of Prior Yrs Exp	$30	$0	$0	$0
3699631 - Mortgage Principal-CDBG	$36,469	$24,622	$14,250	$9,500
3699632 - Mortgage Principal-HOME	$254,665	$631,370	$522,500	$532,000
3699635 - Mortgage Principal-NSP1	$77,035	$70,767	$71,250	$71,250
3699636 - Mortgage Principal-NSP3	$42,045	$43,553	$33,250	$33,250
3699641 - Mortgage Interest-CDBG	$7,142	$6,929	$14,250	$9,500
3699642 - Mortgage Interest-HOME	$116,810	$108,885	$118,750	$133,000
3699645 - Mortgage Interest-NSP1	$24,242	$23,801	$43,510	$43,510

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3699646 - Mortgage Interest-NSP3	$42,689	$42,074	$38,000	$38,000
3699651 - Program Income-CDBG	$112,606	$200,000	$0	$0
3699652 - Program Income-Homes	$365,394	$14,221	$142,500	$142,500
3699659 - Program Income - NSP1	$2,300	$2,300	$27,740	$27,740
3699991 - Other Miscellaneous Revenue	$957	$175,815	$710	$710
Grand Total	**$13,317,675**	**$11,471,658**	**$26,382,970**	**$25,975,860**

Community Housing Trust

The Community Housing Trust Fund was established on March 24, 2006 (Amended July 21, 2009) by the Board of County Commissioners (BCC) as a specific fund dedicated to supporting the development and preservation of affordable housing in the community. Regulatory oversight of the Community Housing Trust Fund is provided by the BCC. The Housing Finance Authority of Pinellas County administers the trust fund program through an interlocal agreement with the BCC.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$2,332,116	$2,624,865	$2,716,480	$3,114,750

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Interest Earnings	$147,361	$118,463	$81,700	$81,700
Other Miscellaneous Revenues	$148,579	$298,825	$227,050	$227,050
Grand Total	**$295,939**	**$417,287**	**$308,750**	**$308,750**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$2,628,055	$3,042,152	$3,025,230	$3,423,500

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$2,013	$6,409	$0	$0
Operating Expenses	$1,179	$5,885	$32,500	$32,500
Grants and Aids	$0	$0	$2,992,730	$3,391,000
Grand Total	**$3,193**	**$12,294**	**$3,025,230**	**$3,423,500**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$3,193	$12,294	$3,025,230	$3,423,500

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Housing & Community Development	$3,193	$12,294	$3,025,230	$3,423,500
Personnel Services	$2,013	$6,409	$0	$0
Operating Expenses	$1,179	$5,885	$32,500	$32,500
Grants and Aids	$0	$0	$2,992,730	$3,391,000

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$2,332,116**	**$2,624,865**	**$2,716,480**	**$3,114,750**
2710201 - FB-Unrsv-Cntywide-Beg	($292,747)	($404,993)	$0	$0
2820001 - Fund Balance-Committed	$2,624,862	$3,029,858	$2,716,480	$3,114,750
Interest Earnings	**$147,361**	**$118,463**	**$81,700**	**$81,700**
3611210 - Interest-Cash Pools	$893	$0	$81,700	$81,700
3611700 - Interest-Short-Term Investments	$49,199	$48,176	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3611800 - Interest-Securities	$57,876	$71,233	$0	$0
3613001 - Net Inc/Dec In Fair Value	$39,393	($947)	$0	$0
Other Miscellaneous Revenues	**$148,579**	**$298,825**	**$227,050**	**$227,050**
3699633 - Mortgage Principal-HTF	$73,959	$74,590	$80,750	$80,750
3699643 - Mortgage Interest-HTF	$62,620	$61,926	$42,750	$42,750
3699653 - Program Income-HTF	$12,000	$162,310	$103,550	$103,550
Grand Total	**$2,628,055**	**$3,042,152**	**$3,025,230**	**$3,423,500**

Construction License Brd

The Construction Licensing Board Fund is used to account for the revenues and expenses associated with regulation of the construction and home improvement industry in Pinellas County, through uniform contractor competency licensing, code adoption, and code interpretations. In 2018, the State Legislature amended the Laws of Florida to make the formerly independent Pinellas County Construction Licensing Board (PCCLB) a dependent agency to the Board of County Commissioners (BCC). Staffing and operations became a responsibility of the Contractor Licensing Department, under the County Administrator as of July 1, 2018. The fund continues to be supported by revenue from licensing fees, fines, and citations.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$216,963	$838,467	$162,160	$0

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Licenses and Permits	$451,388	$303,206	$229,500	$179,650
Fines and Forfeitures	$671,534	$555,100	$734,910	$418,390
Interest Earnings	$22,628	$6,516	$0	$0
Other Miscellaneous Revenues	$295	$0	$0	$0
Transfers From Other Funds	$0	$0	$0	$345,320
Grand Total	**$1,145,845**	**$864,822**	**$964,410**	**$943,360**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$1,362,808	$1,703,289	$1,126,570	$943,360

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$984,908	$681,344	$569,710	$530,670
Operating Expenses	$272,253	$202,998	$550,410	$407,150
Capital Outlay	$16,810	$0	$0	$0
Grand Total	**$1,273,970**	**$884,343**	**$1,120,120**	**$937,820**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$6,450	$5,540

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$1,273,970	$884,343	$1,126,570	$943,360

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Building and Development Review Services	$1,273,970	$884,343	$1,126,570	$943,360
Personnel Services	$984,908	$681,344	$569,710	$530,670
Operating Expenses	$272,253	$202,998	$550,410	$407,150
Capital Outlay	$16,810	$0	$0	$0
Reserves	$0	$0	$6,450	$5,540

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$216,963**	**$838,467**	**$162,160**	**$0**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	$128,126	$19,521	$0	$0
2810001 - Fund Balance-Restricted	$88,837	$818,946	$162,160	$0
Licenses and Permits	**$451,388**	**$303,206**	**$229,500**	**$179,650**
3670001 - Pinellas County Construction Licensing Board	$451,388	$303,206	$229,500	$179,650
Fines and Forfeitures	**$671,534**	**$555,100**	**$734,910**	**$418,390**
3540201 - Citations-CLB - Ord 98.9	$523,777	$536,168	$587,210	$418,390
3594000 - Adm Fne CLB-Lw Fl 75-4912	$147,757	$18,932	$147,700	$0
Interest Earnings	**$22,628**	**$6,516**	**$0**	**$0**
3611210 - Interest-Cash Pools	$260	$0	$0	$0
3611700 - Interest-Short-Term Investments	$7,488	$2,748	$0	$0
3611800 - Interest-Securities	$8,706	$3,802	$0	$0
3613001 - Net Inc/Dec In Fair Value	$6,174	($34)	$0	$0
Other Miscellaneous Revenues	**$295**	**$0**	**$0**	**$0**
3699350 - Refund Of Prior Yrs Exp	$125	$0	$0	$0
3699991 - Other Miscellaneous Revenue	$170	$0	$0	$0
Grand Total	**$1,362,808**	**$1,703,289**	**$1,126,570**	**$598,040**

Drug Abuse Trust Fund

The Drug Abuse Trust fund is used to account for additional assessments levied by the court against drug offenders and is collected by the Clerk of the Circuit Court. The Drug Abuse Trust fund provides financial assistance grants for qualified local drug abuse treatment and education programs. The fund was established by the Board of County Commissioners pursuant to Section 893.165, Florida Statutes, as a separate depository. These funds are used for assistance grants to local drug abuse programs throughout the county.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$20,097	$22,135	$24,390	$13,550

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Charges for Services	$34,365	$31,456	$31,430	$22,440
Interest Earnings	$1,716	$1,133	$0	$0
Grand Total	**$36,081**	**$32,589**	**$31,430**	**$22,440**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$56,178	$54,724	$55,820	$35,990

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grants and Aids	$34,044	$32,149	$35,000	$35,000
Grand Total	**$34,044**	**$32,149**	**$35,000**	**$35,000**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$20,820	$990

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$34,044	$32,149	$55,820	$35,990

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Drug Abuse Trust	$34,044	$32,149	$55,820	$35,990
Grants and Aids	$34,044	$32,149	$35,000	$35,000
Reserves	$0	$0	$20,820	$990

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$20,097**	**$22,135**	**$24,390**	**$13,550**
2710201 - FB-Unrsv-Cntywide-Beg	($2,037)	($440)	$0	$0
2810001 - Fund Balance-Restricted	$22,135	$22,575	$24,390	$13,550
Charges for Services	**$34,365**	**$31,456**	**$31,430**	**$22,440**
3489911 - Ct Rel-No Rem-A/D TC-$	$25,700	$23,942	$23,470	$16,970
3489912 - Ct Rel-No Rem-A/D CC-$	$8,665	$7,391	$7,680	$5,180
3489914 - Ct Rel-No Rem-CC A/D	$0	$73	$0	$0
3489915 - Ct Rel-No Rem-A/D Abs Var	$0	$50	$280	$290

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Interest Earnings	**$1,716**	**$1,133**	**$0**	**$0**
3611210 - Interest-Cash Pools	$8	$0	$0	$0
3611700 - Interest-Short-Term Investments	$579	$460	$0	$0
3611800 - Interest-Securities	$681	$679	$0	$0
3613001 - Net Inc/Dec In Fair Value	$448	($6)	$0	$0
Grand Total	**$56,178**	**$54,724**	**$55,820**	**$35,990**

East Lake Library Svc District

The East Lake Library Services District Fund is used to account for the revenues collected and expenses supported by a dedicated property tax for provision of library services to the residents of the East Lake area. On May 21, 2013, the Board of County Commissioners authorized the levy of 0.25 mills. The maximum millage cap is 0.25 mills. This program is administered by the Palm Harbor Community Services Agency.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$71,170	$62,288	$70,820	$75,260

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$954,254	$1,024,166	$1,061,900	$1,068,770
Excess Fees - Constitutional Officers	$5,570	$6,160	$4,420	$5,550
Interest Earnings	$14,255	$13,332	$11,210	$10,040
Grand Total	**$974,079**	**$1,043,657**	**$1,077,530**	**$1,084,360**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$1,045,249	$1,105,945	$1,148,350	$1,159,620

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$4,600	$5,540	$5,960	$6,270
Debt Service Exp	$304	$345	$600	$600
Grants and Aids	$952,260	$992,460	$1,058,360	$1,068,740

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Constitutional Officers Transfers	$25,797	$27,394	$29,690	$29,800
Grand Total	**$982,961**	**$1,025,739**	**$1,094,610**	**$1,105,410**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$53,740	$54,210

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$982,961	$1,025,739	$1,148,350	$1,159,620

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
East Lake Library Services District	$982,961	$1,025,739	$1,148,350	$1,159,620
Operating Expenses	$4,600	$5,540	$5,960	$6,270
Debt Service Exp	$304	$345	$600	$600
Grants and Aids	$952,260	$992,460	$1,058,360	$1,068,740
Constitutional Officers Transfers	$25,797	$27,394	$29,690	$29,800
Reserves	$0	$0	$53,740	$54,210

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$71,170**	**$62,288**	**$70,820**	**$75,260**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	$8,882	($17,918)	$0	$0
2810001 - Fund Balance-Restricted	$62,288	$80,206	$70,820	$75,260
Taxes	**$954,254**	**$1,024,166**	**$1,061,900**	**$1,068,770**
3111100 - Ad Val Tax	$938,787	$1,007,606	$1,061,900	$1,068,770
3112100 - Ad Val Tax-Delinquent	$1,330	($115)	$0	$0
3112300 - Ad Val Tax-Redemptions	$14,137	$16,674	$0	$0
Excess Fees - Constitutional Officers	**$5,570**	**$6,160**	**$4,420**	**$5,550**
3415101 - Cnty Off Fees-Tax Coll	$5,536	$5,797	$4,420	$5,550
3415601 - Cnty Off Fees-PA	$34	$363	$0	$0
Interest Earnings	**$14,255**	**$13,332**	**$11,210**	**$10,040**
3611001 - Interest On Investments	$0	$0	$11,210	$10,040
3611210 - Interest-Cash Pools	$1	$0	$0	$0
3611700 - Interest-Short-Term Investments	$6,269	$5,339	$0	$0
3611800 - Interest-Securities	$7,137	$8,016	$0	$0
3613001 - Net Inc/Dec In Fair Value	$848	($23)	$0	$0
Grand Total	**$1,045,249**	**$1,105,945**	**$1,148,350**	**$1,159,620**

East Lake Recreation Svc District

The East Lake Recreation Services District Fund is used to account for the revenues collected and expenses supported by a dedicated property tax for provision of recreation services and facilities within the East Lake area. On June 24, 2014, the Board of County Commissioners authorized the levy of 0.25 mills. The maximum millage cap is 0.25 mills. This program is administered by the Palm Harbor Community Services Agency.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$71,128	$62,245	$70,790	$72,330

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$954,255	$1,024,166	$1,061,900	$1,068,770
Excess Fees - Constitutional Officers	$5,570	$6,164	$4,420	$5,560
Interest Earnings	$14,254	$13,265	$11,270	$10,790
Grand Total	**$974,079**	**$1,043,594**	**$1,077,590**	**$1,085,120**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$1,045,207	$1,105,839	$1,148,380	$1,157,450

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$4,650	$5,600	$6,010	$6,270
Debt Service Exp	$304	$347	$600	$320
Grants and Aids	$952,210	$995,420	$1,058,210	$1,066,810

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Constitutional Officers Transfers	$25,797	$27,394	$29,690	$29,800
Grand Total	**$982,962**	**$1,028,761**	**$1,094,510**	**$1,103,200**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$53,870	$54,250

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$982,962	$1,028,761	$1,148,380	$1,157,450

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
East Lake Recreation Services District	$982,962	$1,028,761	$1,148,380	$1,157,450
Operating Expenses	$4,650	$5,600	$6,010	$6,270
Debt Service Exp	$304	$347	$600	$320
Grants and Aids	$952,210	$995,420	$1,058,210	$1,066,810
Constitutional Officers Transfers	$25,797	$27,394	$29,690	$29,800
Reserves	$0	$0	$53,870	$54,250

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$71,128**	**$62,245**	**$70,790**	**$72,330**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	$8,883	($14,833)	$0	$0
2810001 - Fund Balance-Restricted	$62,245	$77,078	$70,790	$72,330
Taxes	**$954,255**	**$1,024,166**	**$1,061,900**	**$1,068,770**
3111100 - Ad Val Tax	$938,788	$1,007,606	$1,061,900	$1,068,770
3112100 - Ad Val Tax-Delinquent	$1,330	($115)	$0	$0
3112300 - Ad Val Tax-Redemptions	$14,137	$16,674	$0	$0
Excess Fees - Constitutional Officers	**$5,570**	**$6,164**	**$4,420**	**$5,560**
3415101 - Cnty Off Fees-Tax Coll	$5,536	$5,801	$4,420	$5,560
3415601 - Cnty Off Fees-PA	$34	$363	$0	$0
Interest Earnings	**$14,254**	**$13,265**	**$11,270**	**$10,790**
3611001 - Interest On Investments	$0	$0	$11,270	$10,790
3611210 - Interest-Cash Pools	$1	$0	$0	$0
3611700 - Interest-Short-Term Investments	$6,269	$5,312	$0	$0
3611800 - Interest-Securities	$7,137	$7,975	$0	$0
3613001 - Net Inc/Dec In Fair Value	$847	($22)	$0	$0
Grand Total	**$1,045,207**	**$1,105,839**	**$1,148,380**	**$1,157,450**

Emergency Communications E911 System

The Emergency Communications E911 System Fund (previously titled Emergency Phone Service & Equipment Fund) is used to account for revenues received from the monthly charge assessed on land based telephone lines and wireless communication services. This service charge was adopted at $0.50 per month by the Legislature in 1999 and became effective October 1, 1999. In 2007, legislation was adopted to account for the wireless and wireline service fees, collected and distributed by the E911 Board in one fund. The State Legislature reduced the monthly service charge to $0.40 effective January 1, 2015 and extended collection to include pre-paid wireless service. Legislation also changed the distribution formula of wireline fees from $0.49 to $0.38, and wireless fees from from $0.36 to $0.30 (on contracted wireless services). The distribution on pre-paid wireless service is $0.24. This fund is administered by the Safety and Emergency Services Department - Regional 911 Division.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$5,982,789	$5,978,096	$1,599,440	$3,324,500

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$6,482,679	$5,519,722	$5,104,130	$6,254,410
Interest Earnings	$283,154	$218,434	$198,140	$200,640
Other Miscellaneous Revenues	$2,702	$2,700	$0	$0
Transfers From Other Funds	$4,061,920	$4,809,940	$13,500,000	$11,997,900
Grand Total	**$10,830,455**	**$10,550,796**	**$18,802,270**	**$18,452,950**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$16,813,245	$16,528,892	$20,401,710	$21,777,450

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$5,753,559	$6,346,003	$13,576,170	$14,581,630
Operating Expenses	$4,551,942	$4,614,150	$5,824,820	$5,577,070
Capital Outlay	$404,482	$888,649	$0	$0
Grand Total	**$10,709,983**	**$11,848,802**	**$19,400,990**	**$20,158,700**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$1,000,720	$1,618,750

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$10,709,983	$11,848,802	$20,401,710	$21,777,450

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Safety and Emergency Services	$10,709,983	$11,848,802	$20,401,710	$21,777,450
Personnel Services	$5,753,559	$6,346,003	$13,576,170	$14,581,630
Operating Expenses	$4,551,942	$4,614,150	$5,824,820	$5,577,070
Capital Outlay	$404,482	$888,649	$0	$0
Reserves	$0	$0	$1,000,720	$1,618,750

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$5,982,789**	**$5,978,096**	**$1,599,440**	**$3,324,500**
2710201 - FB-Unrsv-Cntywide-Beg	($120,472)	$1,298,007	$0	$0
2800005 - Fund Balance-Nonspendable-Prepaid Items	$125,163	$291,943	$0	$0
2810001 - Fund Balance-Restricted	$5,978,098	$4,388,146	$1,599,440	$3,324,500
Intergovernmental Revenue	**$6,482,679**	**$5,519,722**	**$5,104,130**	**$6,254,410**
3342001 - State Grant-Public Safety	$899,318	$40,978	$0	$1,027,980
3352201 - St Rev Sharing-E911 Fee	$5,583,362	$5,478,744	$5,104,130	$5,226,430
Interest Earnings	**$283,154**	**$218,434**	**$198,140**	**$200,640**
3611210 - Interest-Cash Pools	$2,110	$0	$0	$0
3611700 - Interest-Short-Term Investments	$90,319	$89,132	$73,230	$71,530
3611800 - Interest-Securities	$106,211	$131,020	$124,910	$129,110
3613001 - Net Inc/Dec In Fair Value	$84,514	($1,717)	$0	$0
Other Miscellaneous Revenues	**$2,702**	**$2,700**	**$0**	**$0**
3699991 - Other Miscellaneous Revenue	$2,702	$2,700	$0	$0
Transfers From Other Funds	**$4,061,920**	**$4,809,940**	**$13,500,000**	**$11,997,900**
3810001 - Trans Fr General Fund	$4,061,920	$4,809,940	$13,500,000	$11,997,900
Grand Total	**$16,813,245**	**$16,528,892**	**$20,401,710**	**$21,777,450**

Emergency Medical Service

The Emergency Medical Services Fund was established by a referendum in 1980 which allows up to 1.5 mills to be levied annually on a countywide basis to finance a comprehensive countywide emergency medical service system. This special revenue fund is used to account for these tax monies and other earmarked revenues including user fee charges. The County contracts with various municipal providers of emergency medical services as well as the County's own SUNSTAR system. This fund is administered by the Safety and Emergency Services Department - EMS and Fire Administration Division.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$94,295,611	$120,903,881	$111,147,110	$131,405,250

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$95,923,500	$100,168,896	$102,949,740	$106,929,590
Intergovernmental Revenue	$31,562	$447,653	$140,000	$115,800
Charges for Services	$80,300,714	$89,611,475	$83,096,820	$82,775,650
Excess Fees - Constitutional Officers	$557,280	$600,924	$439,530	$439,470
Interest Earnings	$6,756,256	$6,040,541	$5,170,230	$4,873,330
Other Miscellaneous Revenues	$26,780,242	$17,639,054	$15,372,350	$18,965,620
Grand Total	**$210,349,555**	**$214,508,542**	**$207,168,670**	**$214,099,460**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$304,645,166	$335,412,423	$318,315,780	$345,504,710

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$6,522,286	$6,738,376	$7,372,650	$7,333,810
Operating Expenses	$95,182,802	$105,454,679	$115,800,630	$111,323,770
Capital Outlay	$3,519,023	$2,791,777	$2,818,140	$1,253,040
Debt Service Exp	$946,267	$832,072	$0	$0
Grants and Aids	$74,904,897	$84,177,549	$92,151,450	$104,061,770
Constitutional Officers Transfers	$2,588,169	$2,688,993	$2,865,770	$2,944,880
Grand Total	**$183,663,443**	**$202,683,446**	**$221,008,640**	**$226,917,270**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$97,307,140	$118,587,440

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$183,663,443	$202,683,446	$318,315,780	$345,504,710

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Safety and Emergency Services	$183,663,443	$202,683,446	$318,315,780	$345,504,710
Personnel Services	$6,522,286	$6,738,376	$7,372,650	$7,333,810
Operating Expenses	$95,182,802	$105,454,679	$115,800,630	$111,323,770
Capital Outlay	$3,519,023	$2,791,777	$2,818,140	$1,253,040
Debt Service Exp	$946,267	$832,072	$0	$0
Grants and Aids	$74,904,897	$84,177,549	$92,151,450	$104,061,770
Constitutional Officers Transfers	$2,588,169	$2,688,993	$2,865,770	$2,944,880

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$97,307,140	$118,587,440

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$94,295,611**	**$120,903,881**	**$111,147,110**	**$131,405,250**
2710201 - FB-Unrsv-Cntywide-Beg	$67,609,499	$109,078,785	$111,147,110	$131,405,250
2800005 - Fund Balance-Nonspendable-Prepaid Items	$388,504	$113,408	$0	$0
2810001 - Fund Balance-Restricted	$26,297,608	$11,711,688	$0	$0
Taxes	**$95,923,500**	**$100,168,896**	**$102,949,740**	**$106,929,590**
3111100 - Ad Val Tax	$93,862,921	$97,898,764	$102,949,740	$106,929,590
3112100 - Ad Val Tax-Delinquent	$60,894	($41,494)	$0	$0
3112300 - Ad Val Tax-Redemptions	$1,999,685	$2,311,626	$0	$0
Intergovernmental Revenue	**$31,562**	**$447,653**	**$140,000**	**$115,800**
3316901 - Fed Grant-HS-Other	$31,562	$893	$0	$0
3342001 - State Grant-Public Safety	$0	$446,760	$140,000	$115,800
Charges for Services	**$80,300,714**	**$89,611,475**	**$83,096,820**	**$82,775,650**
3426001 - Ambulance Service Fees	$60,772,840	$70,215,057	$61,366,140	$61,247,710
3426002 - Amb Sv Fee-Medcar-Rev	$19,084,044	$18,990,460	$21,244,010	$21,203,010
3426003 - Amb Sv Fee-Medicad-Rev	$710,539	$905,066	$619,670	$618,480
3426005 - Amb Annual Mbrs Fees	$221,475	$206,983	$152,000	$0
3426006 - Amb Svc Fee-Refunds	($488,184)	($706,091)	($285,000)	($293,550)
Excess Fees - Constitutional Officers	**$557,280**	**$600,924**	**$439,530**	**$439,470**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3415101 - Cnty Off Fees-Tax Coll	$553,845	$564,457	$439,530	$439,470
3415601 - Cnty Off Fees-PA	$3,435	$36,467	$0	$0
Interest Earnings	**$6,756,256**	**$6,040,541**	**$5,170,230**	**$4,873,330**
3611210 - Interest-Cash Pools	$45,437	$0	$38,000	$0
3611700 - Interest-Short-Term Investments	$2,425,902	$2,447,651	$2,242,670	$1,726,780
3611800 - Interest-Securities	$2,828,558	$3,627,290	$2,889,560	$3,146,550
3613001 - Net Inc/Dec In Fair Value	$1,456,359	($34,401)	$0	$0
Other Miscellaneous Revenues	**$26,780,242**	**$17,639,054**	**$15,372,350**	**$18,965,620**
3699324 - Inter-Reimb-Other Govt Agencies	$23,752,117	$16,191,678	$15,372,350	$18,253,120
3699350 - Refund Of Prior Yrs Exp	$640,788	$444,122	$0	$0
3699991 - Other Miscellaneous Revenue	$47,696	$2,875	$0	$712,500
3831000 - TBD	$0	$462,965	$0	$0
3832000 - SBITA Financial Agreements	$2,339,641	$537,413	$0	$0
Grand Total	**$304,645,166**	**$335,412,423**	**$318,315,780**	**$345,504,710**

Emp Health Benefits

The Employee Health Benefits Fund is an internal service fund used to account for all employee-paid premiums, employer contributions, and claims for the employee health plans. In addition to health, this fund contains the revenue and appropriation for the County's self-insured dental plan. The fund is administered by the Human Resources Department.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$106,978,690	$128,871,342	$128,993,490	$127,731,900

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Charges for Services	$72,900,397	$73,220,068	$69,269,050	$69,269,050
Interest Earnings	$7,305,653	$5,737,470	$2,888,000	$4,275,000
Other Miscellaneous Revenues	$13,245	$463,330	$0	$0
Non-Operating Revenue Sources	$97,615	$74,879	$0	$0
Grand Total	**$80,316,910**	**$79,495,747**	**$72,157,050**	**$73,544,050**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$187,295,599	$208,367,089	$201,150,540	$201,275,950

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$65,620,072	$65,700,942	$64,396,010	$81,061,990
Operating Expenses	$4,125,327	$4,978,686	$4,537,330	$6,369,570

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Capital Outlay	$14,090	$18,040	$12,000	$6,000
Transfers to Other Funds	$0	$0	$6,461,460	$1,700,000
Grand Total	**$69,759,489**	**$70,697,668**	**$75,406,800**	**$89,137,560**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$125,743,740	$112,138,390

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$69,759,489	$70,697,668	$201,150,540	$201,275,950

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Employee Health Benefits	$69,759,489	$70,697,668	$201,150,540	$199,275,950
Personnel Services	$65,620,072	$65,700,942	$64,396,010	$79,061,990
Operating Expenses	$4,125,327	$4,978,686	$4,537,330	$6,369,570
Capital Outlay	$14,090	$18,040	$12,000	$6,000
Transfers to Other Funds	$0	$0	$6,461,460	$1,700,000
Reserves	$0	$0	$125,743,740	$112,138,390
General Government	$0	$0	$0	$2,000,000
Personnel Services	$0	$0	$0	$2,000,000

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$106,978,690**	**$128,871,342**	**$128,993,490**	**$127,731,900**
2710201 - FB-Unrsv-Cntywide-Beg	$106,978,690	$128,871,342	$128,993,490	$127,731,900
Charges for Services	**$72,900,397**	**$73,220,068**	**$69,269,050**	**$69,269,050**
3412401 - Int Sv-Hlth Ben-BCC	$40,095,603	$40,387,557	$39,000,000	$39,000,000
3412402 - Internal Service - Health Benefits - PLN CNL	$332,875	$293,049	$300,000	$300,000
3412403 - Int Sv-Hlth Ben-Ret-Empr	$4,608,921	$4,751,599	$4,200,000	$4,200,000
3412413 - Internal Service - Health Benefits - Retiree - Employer - PLN CNL	$33,115	$29,708	$0	$0
3412451 - Int Sv-Hth Ben-Clerk	$8,679,366	$8,761,002	$8,100,000	$8,100,000
3412453 - Internal Service - Health Benefits - Retiree - Employer - Clerk	$861,717	$857,193	$800,000	$800,000
3412461 - Int Sv-Hlth Ben-PA	$1,964,597	$2,090,871	$1,600,000	$1,600,000
3412471 - Int Sv-Hlth Ben-SE	$978,769	$882,239	$940,000	$940,000
3412481 - Int Sv-Hlth Ben-TC	$4,697,062	$4,573,006	$4,000,000	$4,000,000
3494401 - Chg Sv-Emp Ded-Sup Electn	$101,303	$88,905	$90,000	$90,000
3494403 - Chg Sv-Emp Ded-Tax Coll	$599,142	$612,630	$490,000	$490,000
3494404 - Chg Sv-Emp Ded-Prop Appr	$258,522	$299,335	$271,000	$271,000
3494405 - Chg Sv-Emp Ded-Otr Agency	$48,755	$41,740	$46,000	$46,000
3494406 - Chg Sv-Emp Ded-Clerk	$1,081,873	$1,034,724	$1,000,000	$1,000,000
3494410 - Chg Sv-Emp Ded-Intra BCC	$5,713,124	$5,814,531	$5,500,000	$5,500,000
3499712 - Chg Sv-Non Actv Emp-Ret	$2,024,110	$1,919,797	$2,075,750	$2,075,750

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3499718 - Chg Sv-Non Actv Emp-Cobra	$112,367	$41,283	$108,300	$108,300
3499730 - Chg Sv-Non Actv Emp-Ret Health	$615,025	$639,663	$650,000	$650,000
3499740 - Chg Sv-Non Actv Emp-Ret Dental	$75,643	$81,363	$79,000	$79,000
3499750 - Chg Sv-Non Actv Emp-Ret Life	$18,508	$19,872	$19,000	$19,000
Interest Earnings	**$7,305,653**	**$5,737,470**	**$2,888,000**	**$4,275,000**
3611001 - Interest On Investments	$0	$0	$2,888,000	$4,275,000
3611210 - Interest-Cash Pools	$44,420	$0	$0	$0
3611700 - Interest-Short-Term Investments	$2,432,555	$2,333,724	$0	$0
3611800 - Interest-Securities	$2,862,230	$3,446,950	$0	$0
3613001 - Net Inc/Dec In Fair Value	$1,966,449	($43,204)	$0	$0
Other Miscellaneous Revenues	**$13,245**	**$463,330**	**$0**	**$0**
3693099 - Miscellaneous Settlements	$0	$126,287	$0	$0
3699350 - Refund Of Prior Yrs Exp	$782	$332,399	$0	$0
3699991 - Other Miscellaneous Revenue	$12,463	$4,644	$0	$0
Non-Operating Revenue Sources	**$97,615**	**$74,879**	**$0**	**$0**
3894002 - CIGNA Innovation Fund non-operating contribution___	$37,399	$25,660	$0	$0
3898001 - Cap Con Private - CIGNA Innovation Fund non-	$60,216	$8,110	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
operating capital contributions				
3898003 - TBD	$0	$11,215	$0	$0
3898004 - TBD	$0	$29,894	$0	$0
Grand Total	**$187,295,599**	**$208,367,089**	**$201,150,540**	**$201,275,950**

Feather Sound Com Svc Dst

The Feather Sound Community Services District Fund accounts for the imposition of a maximum 1.0 mill ad valorem levy on properties in Feather Sound as approved by voter referendum to provide for the operation of a district which provides for street lighting as well as the acquisition, development, and maintenance of recreational areas and green space. The current tax rate approved by the Board of County Commissioners is 0.7 mill.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$74,698	$131,337	$170,880	$160,370

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$300,431	$322,662	$318,300	$325,280
Excess Fees - Constitutional Officers	$1,843	$2,025	$1,470	$1,400
Interest Earnings	$11,120	$11,074	$5,690	$5,340
Grand Total	**$313,395**	**$335,761**	**$325,460**	**$332,020**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$388,093	$467,098	$496,340	$492,390

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$3,330	$4,200	$4,630	$4,990
Debt Service Exp	$0	$0	$1,000	$500
Grants and Aids	$245,000	$285,000	$325,000	$331,500

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Constitutional Officers Transfers	$8,423	$8,943	$9,360	$9,590
Grand Total	**$256,753**	**$298,143**	**$339,990**	**$346,580**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$156,350	$145,810

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$256,753	$298,143	$496,340	$492,390

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Feather Sound CSD	$256,753	$298,143	$496,340	$492,390
Operating Expenses	$3,330	$4,200	$4,630	$4,990
Debt Service Exp	$0	$0	$1,000	$500
Grants and Aids	$245,000	$285,000	$325,000	$331,500
Constitutional Officers Transfers	$8,423	$8,943	$9,360	$9,590
Reserves	$0	$0	$156,350	$145,810

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$74,698**	**$131,337**	**$170,880**	**$160,370**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	$18,056	$93,720	$170,880	$160,370
2810001 - Fund Balance-Restricted	$56,642	$37,617	$0	$0
Taxes	**$300,431**	**$322,662**	**$318,300**	**$325,280**
3111100 - Ad Val Tax	$297,210	$316,261	$318,300	$325,280
3112100 - Ad Val Tax-Delinquent	($127)	$590	$0	$0
3112300 - Ad Val Tax-Redemptions	$3,349	$5,811	$0	$0
Excess Fees - Constitutional Officers	**$1,843**	**$2,025**	**$1,470**	**$1,400**
3415101 - Cnty Off Fees-Tax Coll	$1,833	$1,910	$1,470	$1,400
3415601 - Cnty Off Fees-PA	$11	$114	$0	$0
Interest Earnings	**$11,120**	**$11,074**	**$5,690**	**$5,340**
3611001 - Interest On Investments	$0	$0	$5,690	$5,340
3611210 - Interest-Cash Pools	$28	$0	$0	$0
3611700 - Interest-Short-Term Investments	$4,236	$4,473	$0	$0
3611800 - Interest-Securities	$4,890	$6,653	$0	$0
3613001 - Net Inc/Dec In Fair Value	$1,967	($52)	$0	$0
Grand Total	**$388,093**	**$467,098**	**$496,340**	**$492,390**

Fire Districts

The Fire Districts Fund accounts for the cost of operating 12 Fire Districts throughout the County which provide fire and suppression services to unincorporated areas of Pinellas County. Each fire district levies an ad valorem tax on real properties within the district. These funds are distributed via contract to cities and other independent agencies to finance the provision of fire protection services to the Fire Districts. The fund is administered by the Safety and Emergency Services Department - EMS and Fire Administration Division.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$41,198,270	$42,041,568	$32,812,390	$36,410,430

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$21,725,551	$21,849,787	$23,076,490	$24,446,240
Excess Fees - Constitutional Officers	$129,023	$133,866	$95,660	$128,690
Interest Earnings	$2,662,327	$2,068,642	$2,039,840	$2,036,810
Other Miscellaneous Revenues	$142,866	$101,379	$0	$0
Grand Total	**$24,659,767**	**$24,153,673**	**$25,211,990**	**$26,611,740**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$65,858,037	$66,195,241	$58,024,380	$63,022,170

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$285,557	$270,049	$316,590	$321,250

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$693,130	$550,253	$709,790	$734,760
Grants and Aids	$19,672,316	$22,294,306	$30,644,210	$35,570,270
Pro Rate Clearing	($409,235)	($405,440)	($458,490)	($477,220)
Constitutional Officers Transfers	$601,183	$601,148	$647,120	$680,540
Grand Total	**$20,842,951**	**$23,310,315**	**$31,859,220**	**$36,829,600**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$26,165,160	$26,192,570

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$20,842,951	$23,310,315	$58,024,380	$63,022,170

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fire Protection Districts	$20,842,951	$23,310,315	$58,024,380	$63,022,170
Personnel Services	$285,557	$270,049	$316,590	$321,250
Operating Expenses	$693,130	$550,253	$709,790	$734,760
Grants and Aids	$19,672,316	$22,294,306	$30,644,210	$35,570,270
Pro Rate Clearing	($409,235)	($405,440)	($458,490)	($477,220)
Constitutional Officers Transfers	$601,183	$601,148	$647,120	$680,540
Reserves	$0	$0	$26,165,160	$26,192,570

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$41,198,270**	**$42,041,568**	**$32,812,390**	**$36,410,430**
2710201 - FB-Unrsv-Cntywide-Beg	$0	$0	$32,812,390	$36,410,430
2810001 - Fund Balance-Restricted	$41,198,270	$42,041,568	$0	$0
Taxes	**$21,725,551**	**$21,849,787**	**$23,076,490**	**$24,446,240**
3111100 - Ad Val Tax	$21,190,042	$21,300,048	$23,076,490	$24,446,240
3112100 - Ad Val Tax-Delinquent	$13,091	$16,976	$0	$0
3112300 - Ad Val Tax-Redemptions	$522,418	$532,762	$0	$0
Excess Fees - Constitutional Officers	**$129,023**	**$133,866**	**$95,660**	**$128,690**
3415101 - Cnty Off Fees-Tax Coll	$128,217	$125,602	$95,660	$128,690
3415601 - Cnty Off Fees-PA	$806	$8,263	$0	$0
Interest Earnings	**$2,662,327**	**$2,068,642**	**$2,039,840**	**$2,036,810**
3611001 - Interest On Investments	$0	$0	$2,039,840	$2,036,810
3611210 - Interest-Cash Pools	$14,229	$0	$0	$0
3611700 - Interest-Short-Term Investments	$926,684	$840,016	$0	$0
3611800 - Interest-Securities	$1,085,163	$1,242,182	$0	$0
3613001 - Net Inc/Dec In Fair Value	$636,251	($13,556)	$0	$0
Other Miscellaneous Revenues	**$142,866**	**$101,379**	**$0**	**$0**
3699350 - Refund Of Prior Yrs Exp	$142,866	$101,379	$0	$0
Grand Total	**$65,858,037**	**$66,195,241**	**$58,024,380**	**$63,022,170**

Fleet Management Fund

The Fleet Management Fund is utilized to account for the costs associated with operating and maintaining the County's fleet of vehicles and heavy equipment on a "pay-as-you-go" basis. In addition, the fund provides a means of accumulating resources required for the timely replacement of vehicles.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$23,169,253	$23,570,647	$20,603,500	$23,396,220

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Charges for Services	$19,374,489	$21,522,926	$18,512,660	$19,954,000
Interest Earnings	$1,575,662	$1,170,383	$380,000	$617,500
Rents, Surplus and Refunds	$771,790	$1,273,177	$380,000	$576,800
Other Miscellaneous Revenues	$261,833	$225,986	$190,000	$269,920
Transfers From Other Funds	$0	$440,000	$0	$0
Grand Total	**$21,983,774**	**$24,632,472**	**$19,462,660**	**$21,418,220**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$45,153,026	$48,203,119	$40,066,160	$44,814,440

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$2,719,639	$2,861,996	$2,871,270	$3,108,050

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$11,055,127	$11,065,442	$12,013,630	$12,553,150
Capital Outlay	$7,285,714	$9,911,206	$5,435,010	$7,821,570
Grand Total	**$21,060,480**	**$23,838,644**	**$20,319,910**	**$23,482,770**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$19,746,250	$21,331,670

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$21,060,480	$23,838,644	$40,066,160	$44,814,440

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
County Administrator	$21,060,480	$23,838,644	$40,066,160	$44,814,440
Personnel Services	$2,719,639	$2,861,996	$2,871,270	$3,108,050
Operating Expenses	$11,055,127	$11,065,442	$12,013,630	$12,553,150
Capital Outlay	$7,285,714	$9,911,206	$5,435,010	$7,821,570
Reserves	$0	$0	$19,746,250	$21,331,670

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$23,169,253**	**$23,570,647**	**$20,603,500**	**$23,396,220**
2710201 - FB-Unrsv-Cntywide-Beg	$23,169,253	$23,570,647	$20,603,500	$23,396,220

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Charges for Services	**$19,374,489**	**$21,522,926**	**$18,512,660**	**$19,954,000**
3412601 - Int Sv-Flt-O&M-Intra	$10,401,680	$11,042,298	$11,327,620	$7,095,890
3412602 - Int Sv-Flt-Rpl-Intra	$5,326,582	$7,114,407	$3,179,100	$5,506,330
3412603 - Int Sv-Flt-Rpl-Inter	$53,070	$70,751	$53,440	$36,060
3412604 - Int Sv-Flt - O&M-Inter	$3,468,656	$3,066,399	$3,952,500	$26,020
3412608 - Int Sv-Flt-Admin-Intra	$6,000	$0	$0	$0
3412609 - Int Sv-Flt-Admin-Inter	$8,484	$7,344	$0	$0
3412610 - Int Sv-Flt-Fuel-Intra	$0	$0	$0	$3,538,500
3412611 - Int SV-Flt-Fuel-Inter	$0	$0	$0	$3,751,200
3492000 - Charge For Services-Fleet	$110,018	$221,727	$0	$0
Interest Earnings	**$1,575,662**	**$1,170,383**	**$380,000**	**$617,500**
3611210 - Interest-Cash Pools	$9,331	$0	$380,000	$617,500
3611700 - Interest-Short-Term Investments	$532,617	$475,660	$0	$0
3611800 - Interest-Securities	$626,362	$703,730	$0	$0
3613001 - Net Inc/Dec In Fair Value	$407,351	($9,007)	$0	$0
Rents, Surplus and Refunds	**$771,790**	**$1,273,177**	**$380,000**	**$576,800**
3644101 - Sale-Surplus Eqp-Flt O&M	$0	$145,325	$0	$0
3644102 - Sale-Surp Eqp Flt Replcmt	$762,322	$1,106,372	$380,000	$573,900
3650002 - Sale-Surplus Eq Under Cap	$6,607	$16,217	$0	$0
3650003 - Sale-Scrap	$2,861	$5,264	$0	$2,900
Other Miscellaneous Revenues	**$261,833**	**$225,986**	**$190,000**	**$269,920**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3699305 - Inter-Reimb-External-Other	$0	$46,142	$0	$32,120
3699324 - Inter-Reimb-Other Govt Agencies	$192,943	$179,844	$190,000	$237,800
3699991 - Other Miscellaneous Revenue	$68,890	$0	$0	$0
Transfers From Other Funds	**$0**	**$440,000**	**$0**	**$0**
3810001 - Trans Fr General Fund	$0	$440,000	$0	$0
Grand Total	**$45,153,026**	**$48,203,119**	**$40,066,160**	**$44,814,440**

Gifts-Animal Welfare Trst

The Gifts for Animal Welfare Trust Fund was established to allow for the receipt of gifts, grants, and awards of money from either public or private donors to be placed in a trust and appropriated for the exclusive use, welfare and benefit of domestic animals within Pinellas County. The Trust makes it possible to care for a larger number of animals and provides special needs such as, comfortable kennels, improved ventilation and quarantine/isolation facilities, medicine, special dietary food, and toys to prevent boredom.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$600,798	$779,897	$753,630	$664,010

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$15,000	$0	$0	$0
Interest Earnings	$45,866	$34,451	$19,000	$14,250
Rents, Surplus and Refunds	$161,863	$177,860	$42,750	$40,610
Other Miscellaneous Revenues	$9,000	$1,114	$0	$0
Grand Total	**$231,729**	**$213,425**	**$61,750**	**$54,860**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$832,528	$993,322	$815,380	$718,870

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$22,889	$17,256	$25,320	$26,520
Operating Expenses	$26,745	$32,442	$30,570	$58,000
Grants and Aids	$2,998	$85,812	$161,760	$156,000
Grand Total	**$52,632**	**$135,510**	**$217,650**	**$240,520**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$597,730	$478,350

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$52,632	$135,510	$815,380	$718,870

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Animal Services	$52,632	$135,510	$815,380	$718,870
Personnel Services	$22,889	$17,256	$25,320	$26,520
Operating Expenses	$26,745	$32,442	$30,570	$58,000
Grants and Aids	$2,998	$85,812	$161,760	$156,000
Reserves	$0	$0	$597,730	$478,350

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$600,798**	**$779,897**	**$753,630**	**$664,010**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	($179,098)	($77,915)	$753,630	$664,010
2810001 - Fund Balance-Restricted	$779,896	$857,812	$0	$0
Intergovernmental Revenue	**$15,000**	**$0**	**$0**	**$0**
3342001 - State Grant-Public Safety	$15,000	$0	$0	$0
Interest Earnings	**$45,866**	**$34,451**	**$19,000**	**$14,250**
3611001 - Interest On Investments	$0	$0	$19,000	$14,250
3611210 - Interest-Cash Pools	$237	$0	$0	$0
3611700 - Interest-Short-Term Investments	$15,521	$14,028	$0	$0
3611800 - Interest-Securities	$18,201	$20,695	$0	$0
3613001 - Net Inc/Dec In Fair Value	$11,908	($272)	$0	$0
Rents, Surplus and Refunds	**$161,863**	**$177,860**	**$42,750**	**$40,610**
3669991 - Contributions-Other	$161,863	$177,860	$42,750	$40,610
Other Miscellaneous Revenues	**$9,000**	**$1,114**	**$0**	**$0**
3699381 - Other Revenue - Animal Services	$9,000	$1,114	$0	$0
Grand Total	**$832,528**	**$993,322**	**$815,380**	**$718,870**

Health Department Fund

The Health Department fund for the collection and subsequent distribution of a dedicated ad valorem property tax for the delivery of health related services to County residents. Pursuant to Chapter 154.02, Florida Statutes, the County distributes proceeds from this special revenue fund to the Pinellas County Health Department (PCHD) through an annual contract for service. The annual budget is proposed by PCHD, based on projected revenue, and approved by the Board of County Commissioners (BCC). The current tax rate approved by the BCC is 0.0790 mills. The maximum millage cap is 0.5 mills.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$2,471,323	$3,263,805	$3,532,620	$5,908,720

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$8,512,879	$9,276,801	$9,533,950	$9,919,800
Excess Fees - Constitutional Officers	$49,477	$55,502	$43,740	$65,540
Interest Earnings	$322,490	$318,211	$246,730	$280,370
Grand Total	**$8,884,846**	**$9,650,514**	**$9,824,420**	**$10,265,710**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$11,356,169	$12,914,319	$13,357,040	$16,174,430

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$88,520	$119,560	$145,780	$68,750
Grants and Aids	$7,770,320	$8,117,320	$8,013,000	$8,268,810
Transfers to Other Funds	$0	$0	$0	$6,475,330

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Constitutional Officers Transfers	$233,524	$246,360	$280,450	$289,100
Grand Total	**$8,092,364**	**$8,483,240**	**$8,439,230**	**$15,101,990**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$4,917,810	$1,072,440

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$8,092,364	$8,483,240	$13,357,040	$16,174,430

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Health Department Support	$8,092,364	$8,483,240	$13,357,040	$16,174,430
Operating Expenses	$88,520	$119,560	$145,780	$68,750
Grants and Aids	$7,770,320	$8,117,320	$8,013,000	$8,268,810
Transfers to Other Funds	$0	$0	$0	$6,475,330
Constitutional Officers Transfers	$233,524	$246,360	$280,450	$289,100
Reserves	$0	$0	$4,917,810	$1,072,440

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$2,471,323**	**$3,263,805**	**$3,532,620**	**$5,908,720**
2710201 - FB-Unrsv-Cntywide-Beg	($792,482)	($1,167,274)	$0	$0
2810001 - Fund Balance-Restricted	$3,263,805	$4,431,079	$3,532,620	$5,908,720
Taxes	**$8,512,879**	**$9,276,801**	**$9,533,950**	**$9,919,800**
3111100 - Ad Val Tax	$8,331,814	$9,066,019	$9,533,950	$9,919,800
3112100 - Ad Val Tax-Delinquent	$11,692	$6,045	$0	$0
3112300 - Ad Val Tax-Redemptions	$169,373	$204,737	$0	$0
Excess Fees - Constitutional Officers	**$49,477**	**$55,502**	**$43,740**	**$65,540**
3415101 - Cnty Off Fees-Tax Coll	$49,152	$52,267	$43,740	$65,540
3415601 - Cnty Off Fees-PA	$325	$3,235	$0	$0
Interest Earnings	**$322,490**	**$318,211**	**$246,730**	**$280,370**
3611210 - Interest-Cash Pools	$952	$0	$246,730	$280,370
3611700 - Interest-Short-Term Investments	$121,946	$128,396	$0	$0
3611800 - Interest-Securities	$140,963	$191,395	$0	$0
3613001 - Net Inc/Dec In Fair Value	$58,629	($1,581)	$0	$0
Grand Total	**$11,356,169**	**$12,914,319**	**$13,357,040**	**$16,174,430**

HDPP Local Provider Participation Fund

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Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$0	$0	$0	$0

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Licenses and Permits	$108,534,798	$151,115,221	$172,706,390	$364,273,450
Interest Earnings	$307,823	$3,024,726	$0	$0
Grand Total	**$108,842,621**	**$154,139,947**	**$172,706,390**	**$364,273,450**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$108,842,621	$154,139,947	$172,706,390	$364,273,450

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$0	$149,622,676	$172,706,390	$364,273,450
Grand Total	**$0**	**$149,622,676**	**$172,706,390**	**$364,273,450**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$0	$149,622,676	$172,706,390	$364,273,450

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Human Services	$0	$149,622,676	$172,706,390	$364,273,450
Operating Expenses	$0	$149,622,676	$172,706,390	$364,273,450

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$0**	**$0**	**$0**	**$0**
2710201 - FB-Unrsv-Cntywide-Beg	($4,687,861)	($4,517,271)	$0	$0
2810001 - Fund Balance-Restricted	$4,687,861	$4,517,271	$0	$0
Licenses and Permits	**$108,534,798**	**$151,115,221**	**$172,706,390**	**$364,273,450**
3295003 - LPPF Special Assessment	$108,534,798	$151,115,221	$172,706,390	$364,273,450
Interest Earnings	**$307,823**	**$3,024,726**	**$0**	**$0**
3611700 - Interest-Short-Term Investments	$110,324	$1,273,567	$0	$0
3611800 - Interest-Securities	$129,906	$1,754,030	$0	$0
3613001 - Net Inc/Dec In Fair Value	$67,593	($2,872)	$0	$0
Grand Total	**$108,842,621**	**$154,139,947**	**$172,706,390**	**$364,273,450**

Intergov Radio Comm Prgrm

The Intergovernmental Radio Communication Fund is used to account for the $12.50 taken from each civil penalty on moving traffic violations collected under Chapter 318.21, Florida Statutes. These revenues are used to develop and implement a countywide law enforcement communications capability. This program is administered by the Safety and Emergency Services Department - Radio and Technology Division.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$296,457	$136,670	$10,820	$251,180

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fines and Forfeitures	$570,115	$520,035	$444,720	$506,680
Interest Earnings	$13,629	$8,127	$8,340	$7,420
Transfers From Other Funds	$354,000	$171,500	$729,020	$308,040
Grand Total	**$937,744**	**$699,663**	**$1,182,080**	**$822,140**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$1,234,201	$836,333	$1,192,900	$1,073,320

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$1,097,530	$782,010	$1,073,320	$1,073,320
Grand Total	**$1,097,530**	**$782,010**	**$1,073,320**	**$1,073,320**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$119,580	$0

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$1,097,530	$782,010	$1,192,900	$1,073,320

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Safety and Emergency Services	$1,097,530	$782,010	$1,192,900	$1,073,320
Operating Expenses	$1,097,530	$782,010	$1,073,320	$1,073,320
Reserves	$0	$0	$119,580	$0

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$296,457**	**$136,670**	**$10,820**	**$251,180**
2710201 - FB-Unrsv-Cntywide-Beg	$159,786	$82,347	$10,820	$251,180
2810001 - Fund Balance-Restricted	$136,671	$54,323	$0	$0
Fines and Forfeitures	**$570,115**	**$520,035**	**$444,720**	**$506,680**
3517001 - J/F-Tr Ct-Mvg Viol Surchg	$570,115	$520,035	$444,720	$506,680
Interest Earnings	**$13,629**	**$8,127**	**$8,340**	**$7,420**
3611210 - Interest-Cash Pools	$112	$0	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3611700 - Interest-Short-Term Investments	$4,929	$3,323	$3,650	$2,860
3611800 - Interest-Securities	$5,757	$4,849	$4,690	$4,560
3613001 - Net Inc/Dec In Fair Value	$2,830	($44)	$0	$0
Transfers From Other Funds	**$354,000**	**$171,500**	**$729,020**	**$308,040**
3810001 - Trans Fr General Fund	$354,000	$171,500	$729,020	$308,040
Grand Total	**$1,234,201**	**$836,333**	**$1,192,900**	**$1,073,320**

Lealman Com Redev Agncy Trust

Pinellas County Community Redevelopment Agency accounts for Tax Increment Financing (TIF) used to leverage public funds to promote private sector activity in the Lealman Community Redevelopment Area (CRA) district. The Pinellas County Board of County Commissioners (BCC) declared the Lealman Study Area of the County to be a slum or blighted area ("Lealman Community Redevelopment Area"). By its Resolution No. 16-40 on June 7, 2016, the BCC approved the Lealman Community Redevelopment Area Plan. As this district is in the County's unincorporated area, the General Fund contributes TIF resources based on both the Countywide and the Municipal Service Taxing Unit (MSTU) property tax collections. The County's obligation to annually appropriate to the fund shall continue until June 7, 2046. The creation of the CRA district is enabled by the Community Redevelopment Act of 1969 as amended and codified as Part III Chapter 163 Florida Statutes (the "Redevelopment Act").

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$6,010,800	$8,725,125	$10,197,010	$12,256,350

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$3,921,202	$4,474,165	$5,095,200	$5,754,370
Interest Earnings	$452,905	$408,090	$283,390	$310,130
Other Miscellaneous Revenues	$111	$0	$0	$0
Transfers From Other Funds	$70,000	$70,000	$0	$0
Grand Total	**$4,444,219**	**$4,952,255**	**$5,378,590**	**$6,064,500**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$10,455,019	$13,677,380	$15,575,600	$18,320,850

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$347,987	$337,207	$567,130	$582,220
Operating Expenses	$448,342	$965,315	$2,330,570	$3,413,210
Capital Outlay	$275,388	$266,792	$11,907,900	$13,225,420
Grants and Aids	$658,175	$656,394	$770,000	$1,100,000
Grand Total	**$1,729,893**	**$2,225,709**	**$15,575,600**	**$18,320,850**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$1,729,893	$2,225,709	$15,575,600	$18,320,850

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Lealman CRA Trust	$1,729,893	$2,225,709	$15,575,600	$18,320,850
Personnel Services	$347,987	$337,207	$567,130	$582,220
Operating Expenses	$448,342	$965,315	$2,330,570	$3,413,210
Capital Outlay	$275,388	$266,792	$11,907,900	$13,225,420
Grants and Aids	$658,175	$656,394	$770,000	$1,100,000

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$6,010,800**	**$8,725,125**	**$10,197,010**	**$12,256,350**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	$3,296,474	$5,998,579	$10,197,010	$12,256,350
2810001 - Fund Balance-Restricted	$1,986,647	$3,454,225	$0	$0
2810002 - TBD	$727,679	($727,679)	$0	$0
Taxes	**$3,921,202**	**$4,474,165**	**$5,095,200**	**$5,754,370**
3111300 - Ad Val Tax-Tax Increment Financing	$2,736,754	$3,093,706	$3,525,500	$3,968,770
3111301 - Ad Val Tax-MSTU-Tax Increment Financing	$1,184,449	$1,380,459	$1,569,700	$1,785,600
Interest Earnings	**$452,905**	**$408,090**	**$283,390**	**$310,130**
3611210 - Interest-Cash Pools	$2,296	$0	$283,390	$310,130
3611700 - Interest-Short-Term Investments	$144,580	$165,815	$0	$0
3611800 - Interest-Securities	$170,876	$245,929	$0	$0
3613001 - Net Inc/Dec In Fair Value	$135,154	($3,654)	$0	$0
Other Miscellaneous Revenues	**$111**	**$0**	**$0**	**$0**
3699991 - Other Miscellaneous Revenue	$111	$0	$0	$0
Transfers From Other Funds	**$70,000**	**$70,000**	**$0**	**$0**
3810001 - Trans Fr General Fund	$70,000	$70,000	$0	$0
Grand Total	**$10,455,019**	**$13,677,380**	**$15,575,600**	**$18,320,850**

Lealman Sw Collect&Dispos

The Lealman Solid Waste Collection and Disposal District Fund is used to account for the revenues and operating expenditures associated with the Lealman Municipal Service Benefit Unit (MSBU). The Lealman MSBU was established to provide for the residential waste collection and disposal services within the unincorporated Lealman area. A non-ad valorem special assessment is levied on Lealman MSBU property owners' tax bills annually to provide funding for these services.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$397,072	$314,456	$600,570	$392,470

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Licenses and Permits	$1,653,606	$1,833,205	$2,136,880	$2,136,880
Excess Fees - Constitutional Officers	$9,479	$10,437	$9,030	$9,030
Interest Earnings	$59,316	$57,060	$19,160	$15,200
Grand Total	**$1,722,401**	**$1,900,702**	**$2,165,070**	**$2,161,110**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$2,119,472	$2,215,158	$2,765,640	$2,553,580

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$11,070	$9,151	$11,880	$11,840
Operating Expenses	$1,761,059	$1,865,299	$2,056,040	$2,121,430
Transfers to Other Funds	$0	$0	$30,000	$10,840

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Constitutional Officers Transfers	$32,887	$36,595	$50,080	$50,080
Grand Total	**$1,805,016**	**$1,911,044**	**$2,148,000**	**$2,194,190**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$617,640	$359,390

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$1,805,016	$1,911,044	$2,765,640	$2,553,580

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Lealman Solid Waste	$1,805,016	$1,911,044	$2,765,640	$2,553,580
Personnel Services	$11,070	$9,151	$11,880	$11,840
Operating Expenses	$1,761,059	$1,865,299	$2,056,040	$2,121,430
Transfers to Other Funds	$0	$0	$30,000	$10,840
Constitutional Officers Transfers	$32,887	$36,595	$50,080	$50,080
Reserves	$0	$0	$617,640	$359,390

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$397,072**	**$314,456**	**$600,570**	**$392,470**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	$82,616	$10,342	$0	$392,470
2810001 - Fund Balance-Restricted	$314,456	$304,114	$600,570	$0
Licenses and Permits	**$1,653,606**	**$1,833,205**	**$2,136,880**	**$2,136,880**
3252100 - Service Charges-Spcl Asmt	$1,653,606	$1,833,205	$2,136,880	$2,136,880
Excess Fees - Constitutional Officers	**$9,479**	**$10,437**	**$9,030**	**$9,030**
3415101 - Cnty Off Fees-Tax Coll	$9,479	$10,437	$9,030	$9,030
Interest Earnings	**$59,316**	**$57,060**	**$19,160**	**$15,200**
3611001 - Interest On Investments	$0	$0	$19,160	$15,200
3611210 - Interest-Cash Pools	$183	$0	$0	$0
3611700 - Interest-Short-Term Investments	$21,047	$23,049	$0	$0
3611800 - Interest-Securities	$24,380	$34,236	$0	$0
3613001 - Net Inc/Dec In Fair Value	$13,705	($226)	$0	$0
Grand Total	**$2,119,472**	**$2,215,158**	**$2,765,640**	**$2,553,580**

Multimodal Impact Fees

The Multimodal Impact Fee Fund is used to account for Multimodal Impact Fees collected throughout the County, thus assuring that new development bears a proportionate share of the cost of capital expenditures necessary to meet transportation needs of the County.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$0	$0	$1,860,890	$2,513,220

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Licenses and Permits	$1,939,937	$2,322,037	$0	$0
Interest Earnings	$246,208	$178,633	$0	$28,940
Grand Total	**$2,186,145**	**$2,500,671**	**$0**	**$28,940**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$2,186,145	$2,500,671	$1,860,890	$2,542,160

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$0	$0	$0	$28,940
Transfers to Other Funds	$3,162,000	$2,385,730	$1,860,890	$2,513,220
Grand Total	**$3,162,000**	**$2,385,730**	**$1,860,890**	**$2,542,160**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$3,162,000	$2,385,730	$1,860,890	$2,542,160

Summary of Requirements by Department and Agency

Governmental Capital Projects

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Governmental Capital Projects	$3,162,000	$2,385,730	$1,860,890	$2,542,160
Operating Expenses	$0	$0	$0	$28,940
Transfers to Other Funds	$3,162,000	$2,385,730	$1,860,890	$2,513,220

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$0**	**$0**	**$1,860,890**	**$2,513,220**
2710201 - FB-Unrsv-Cntywide-Beg	$975,855	($114,941)	$1,860,890	$2,513,220
2810001 - Fund Balance-Restricted	($975,855)	$114,941	$0	$0
Licenses and Permits	**$1,939,937**	**$2,322,037**	**$0**	**$0**
3243101 - Impact Fees-Rsdntl-Transp	$552,014	$295,847	$0	$0
3243102 - IF-Rsdntl-Trnsp-Municplty	$629,564	$629,005	$0	$0
3243201 - IF-Commercial-Trnsprt	$63,719	$64,762	$0	$0
3243202 - IF-Commercial-Trnsp-	$694,641	$1,332,423	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Mncpl				
Interest Earnings	**$246,208**	**$178,633**	**$0**	**$28,940**
3611210 - Interest-Cash Pools	$1,419	$0	$0	$0
3611700 - Interest-Short-Term Investments	$74,660	$51,232	$0	$28,940
3611800 - Interest-Securities	$87,242	$74,835	$0	$0
3611991 - Other Interest Earnings	$43,780	$53,210	$0	$0
3613001 - Net Inc/Dec In Fair Value	$39,107	($644)	$0	$0
Grand Total	**$2,186,145**	**$2,500,671**	**$1,860,890**	**$2,542,160**

Non-Ad Valorem Debt Service Fund

To make payments on Non-Ad Valorem debt.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Transfers From Other Funds	$0	$0	$0	$4,112,000
Grand Total	**$0**	**$0**	**$0**	**$4,112,000**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$0	$0	$0	$4,112,000

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total				

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$0	$4,112,000

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$0	$0	$0	$4,112,000

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Government	$0	$0	$0	$4,112,000
Reserves	$0	$0	$0	$4,112,000

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Transfers From Other Funds	**$0**	**$0**	**$0**	**$4,112,000**
3810001 - Trans Fr General Fund	$0	$0	$0	$4,112,000
Grand Total	**$0**	**$0**	**$0**	**$4,112,000**

Opioid Abatement Settlement Fund

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Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$14,913,260	$0	$34,426,890	$44,512,080

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Interest Earnings	$1,368,322	$1,341,565	$1,382,250	$1,313,140
Other Miscellaneous Revenues	$8,979,193	$10,260,546	$8,612,370	$6,596,950
Grand Total	**$10,347,515**	**$11,602,111**	**$9,994,620**	**$7,910,090**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$25,260,775	$11,602,111	$44,421,510	$52,422,170

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$315,296	$334,525	$378,250	$403,910
Operating Expenses	$425,733	$491,648	$44,043,260	$52,018,260
Grand Total	**$741,030**	**$826,174**	**$44,421,510**	**$52,422,170**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$741,030	$826,174	$44,421,510	$52,422,170

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Human Services	$741,030	$826,174	$44,421,510	$52,422,170
Personnel Services	$315,296	$334,525	$378,250	$403,910
Operating Expenses	$425,733	$491,648	$44,043,260	$52,018,260

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$14,913,260**	**$0**	**$34,426,890**	**$44,512,080**
2710201 - FB-Unrsv-Cntywide-Beg	$5,306,775	($10,775,937)	$0	$0
2810001 - Fund Balance-Restricted	$9,606,485	$10,775,937	$34,426,890	$44,512,080
Interest Earnings	**$1,368,322**	**$1,341,565**	**$1,382,250**	**$1,313,140**
3611210 - Interest-Cash Pools	$5,687	$0	$1,382,250	$1,313,140
3611700 - Interest-Short-Term Investments	$452,785	$542,452	$0	$0
3611800 - Interest-Securities	$531,675	$810,175	$0	$0
3613001 - Net Inc/Dec In Fair Value	$378,174	($11,062)	$0	$0
Other Miscellaneous	**$8,979,193**	**$10,260,546**	**$8,612,370**	**$6,596,950**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Revenues				
3693020 - Opioid Settlement Funds - Regional	$6,348,691	$7,892,076	$7,029,220	$5,484,970
3693021 - Opioid Settlement Funds – City/County	$2,630,502	$2,368,470	$1,583,150	$1,111,980
Grand Total	**$25,260,775**	**$11,602,111**	**$44,421,510**	**$52,422,170**

Palm Harbor Com Svc Dst

The Palm Harbor Community Services District Fund is used to account for the revenues collected and expenses supported by a dedicated property tax for provision of library and recreation services to the residents of Palm Harbor. The maximum ad valorem tax rate approved by voter referendum is 0.5 mills. The current rate is at the cap of 0.5 mills. This program is administered by the Palm Harbor Community Services Agency.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$243,299	$210,682	$265,080	$381,320

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$3,158,214	$3,413,777	$3,550,840	$3,700,080
Excess Fees - Constitutional Officers	$18,386	$20,477	$15,420	$19,240
Interest Earnings	$46,945	$44,311	$10,790	$15,870
Grand Total	**$3,223,545**	**$3,478,565**	**$3,577,050**	**$3,735,190**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$3,466,845	$3,689,247	$3,842,130	$4,116,510

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$11,130	$12,500	$13,840	$15,300
Debt Service Exp	$956	$1,108	$1,600	$1,600
Grants and Aids	$3,159,220	$3,298,210	$3,554,750	$3,819,900

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Constitutional Officers Transfers	$84,856	$91,015	$98,820	$102,440
Grand Total	**$3,256,162**	**$3,402,833**	**$3,669,010**	**$3,939,240**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$173,120	$177,270

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$3,256,162	$3,402,833	$3,842,130	$4,116,510

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Palm Harbor CSD	$3,256,162	$3,402,833	$3,842,130	$4,116,510
Operating Expenses	$11,130	$12,500	$13,840	$15,300
Debt Service Exp	$956	$1,108	$1,600	$1,600
Grants and Aids	$3,159,220	$3,298,210	$3,554,750	$3,819,900
Constitutional Officers Transfers	$84,856	$91,015	$98,820	$102,440
Reserves	$0	$0	$173,120	$177,270

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$243,299**	**$210,682**	**$265,080**	**$381,320**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	$32,616	($75,732)	$0	$0
2810001 - Fund Balance-Restricted	$210,683	$286,414	$265,080	$381,320
Taxes	**$3,158,214**	**$3,413,777**	**$3,550,840**	**$3,700,080**
3111100 - Ad Val Tax	$3,102,469	$3,359,993	$3,550,840	$3,700,080
3112100 - Ad Val Tax-Delinquent	$1,660	$179	$0	$0
3112300 - Ad Val Tax-Redemptions	$54,086	$53,605	$0	$0
Excess Fees - Constitutional Officers	**$18,386**	**$20,477**	**$15,420**	**$19,240**
3415101 - Cnty Off Fees-Tax Coll	$18,276	$19,275	$14,720	$18,540
3415601 - Cnty Off Fees-PA	$111	$1,202	$700	$700
Interest Earnings	**$46,945**	**$44,311**	**$10,790**	**$15,870**
3611001 - Interest On Investments	$0	$0	$10,790	$15,870
3611210 - Interest-Cash Pools	$3	$0	$0	$0
3611700 - Interest-Short-Term Investments	$20,578	$17,732	$0	$0
3611800 - Interest-Securities	$23,441	$26,662	$0	$0
3613001 - Net Inc/Dec In Fair Value	$2,923	($83)	$0	$0
Grand Total	**$3,466,845**	**$3,689,247**	**$3,842,130**	**$4,116,510**

Pinellas Planning Council-Fund

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Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$1,788,329	$2,846,169	$3,454,040	$3,514,900

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$2,521,491	$2,600,653	$2,340,030	$2,379,090
Charges for Services	$2,097,558	$1,650,744	$1,491,560	$1,487,840
Interest Earnings	$6,592	$6,351	$4,990	$4,980
Grand Total	**$4,625,641**	**$4,257,748**	**$3,836,580**	**$3,871,910**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$6,413,970	$7,103,917	$7,290,620	$7,386,810

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$2,335,210	$2,489,891	$2,479,250	$2,567,940
Operating Expenses	$1,166,322	$1,219,864	$1,275,470	$1,322,910
Constitutional Officers Transfers	$66,269	$67,905	$67,480	$65,860
Grand Total	**$3,567,801**	**$3,777,660**	**$3,822,200**	**$3,956,710**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$3,468,420	$3,430,100

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$3,567,801	$3,777,660	$7,290,620	$7,386,810

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Forward Pinellas	$3,567,801	$3,777,660	$7,290,620	$7,386,810
Personnel Services	$2,335,210	$2,489,891	$2,479,250	$2,567,940
Operating Expenses	$1,166,322	$1,219,864	$1,275,470	$1,322,910
Constitutional Officers Transfers	$66,269	$67,905	$67,480	$65,860
Reserves	$0	$0	$3,468,420	$3,430,100

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$1,788,329**	**$2,846,169**	**$3,454,040**	**$3,514,900**
2710201 - FB-Unrsv-Cntywide-Beg	$0	$2,846,169	$0	$0
2840001 - Fund Balance-Unassigned	$1,788,329	$0	$3,454,040	$3,514,900
Taxes	**$2,521,491**	**$2,600,653**	**$2,340,030**	**$2,379,090**
3111100 - Ad Val Tax	$2,521,491	$2,600,653	$2,340,030	$2,379,090
Charges for Services	**$2,097,558**	**$1,650,744**	**$1,491,560**	**$1,487,840**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3419010 - Otr GG Chgs & Fees	$672,654	$296,052	$5,000	$4,990
3419991 - Otr-Charges For Svcs-GG	$1,424,904	$1,354,692	$1,486,560	$1,482,850
Interest Earnings	**$6,592**	**$6,351**	**$4,990**	**$4,980**
3611001 - Interest On Investments	$6,592	$6,351	$4,990	$4,980
Grand Total	**$6,413,970**	**$7,103,917**	**$7,290,620**	**$7,386,810**

Public Library Co-Op Fund

The Public Library Cooperative Fund is used to fund the provision of library services to residents of the unincorporated areas of Pinellas County. This fund accounts for the proceeds from a municipal services taxing unit consisting of all of the unincorporated areas of Pinellas County, except for the Palm Harbor Community and East Lake Library Services Districts, by levy of an ad valorem tax. Funds are distributed to the Cooperative and its member libraries pursuant to an interlocal agreement among the members and the County.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$635,755	$838,467	$716,600	$719,010

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$8,228,758	$8,956,206	$9,321,180	$9,623,770
Excess Fees - Constitutional Officers	$47,788	$53,586	$38,550	$47,500
Interest Earnings	$112,656	$99,688	$77,000	$85,500
Grand Total	**$8,389,202**	**$9,109,481**	**$9,436,730**	**$9,756,770**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$9,024,957	$9,947,948	$10,153,330	$10,475,780

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$13,970	$14,000	$15,300	$17,240
Grants and Aids	$7,952,630	$8,932,660	$9,371,480	$9,702,950

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Constitutional Officers Transfers	$219,890	$237,990	$258,890	$267,760
Grand Total	**$8,186,490**	**$9,184,650**	**$9,645,670**	**$9,987,950**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$507,660	$487,830

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$8,186,490	$9,184,650	$10,153,330	$10,475,780

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Public Library Cooperative	$8,186,490	$9,184,650	$10,153,330	$10,475,780
Operating Expenses	$13,970	$14,000	$15,300	$17,240
Grants and Aids	$7,952,630	$8,932,660	$9,371,480	$9,702,950
Constitutional Officers Transfers	$219,890	$237,990	$258,890	$267,760
Reserves	$0	$0	$507,660	$487,830

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$635,755**	**$838,467**	**$716,600**	**$719,010**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2710201 - FB-Unrsv-Cntywide-Beg	($202,712)	$75,170	$0	$0
2810001 - Fund Balance-Restricted	$838,467	$763,297	$716,600	$719,010
Taxes	**$8,228,758**	**$8,956,206**	**$9,321,180**	**$9,623,770**
3111100 - Ad Val Tax	$8,044,281	$8,727,182	$9,321,180	$9,623,770
3112100 - Ad Val Tax-Delinquent	$9,078	$23,139	$0	$0
3112300 - Ad Val Tax-Redemptions	$175,398	$205,885	$0	$0
Excess Fees - Constitutional Officers	**$47,788**	**$53,586**	**$38,550**	**$47,500**
3415101 - Cnty Off Fees-Tax Coll	$47,504	$50,454	$38,550	$47,500
3415601 - Cnty Off Fees-PA	$284	$3,132	$0	$0
Interest Earnings	**$112,656**	**$99,688**	**$77,000**	**$85,500**
3611001 - Interest On Investments	$0	$0	$77,000	$85,500
3611210 - Interest-Cash Pools	$222	$0	$0	$0
3611700 - Interest-Short-Term Investments	$46,959	$40,331	$0	$0
3611800 - Interest-Securities	$53,499	$59,579	$0	$0
3613001 - Net Inc/Dec In Fair Value	$11,976	($221)	$0	$0
Grand Total	**$9,024,957**	**$9,947,948**	**$10,153,330**	**$10,475,780**

Risk Financing Fund

The Risk Financing Fund is an internal service fund used to account for the costs of liability and workers' compensation self-insured claims, as well as property and other insurance premiums for the County. These costs are reimbursed by the various user departments through an annual cost allocation plan.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$31,511,496	$21,549,062	$33,274,710	$27,455,220

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Charges for Services	$21,565,420	$24,108,264	$18,272,400	$10,640,300
Interest Earnings	$1,822,006	$1,386,301	$631,750	$560,500
Other Miscellaneous Revenues	$386,260	$751,499	$688,810	$332,500
Grand Total	**$23,773,686**	**$26,246,064**	**$19,592,960**	**$11,533,300**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$55,285,182	$47,795,125	$52,867,670	$38,988,520

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$6,099,019	$6,616,554	$7,525,920	$7,659,250
Operating Expenses	$17,667,339	$16,811,217	$20,342,940	$20,048,720
Grand Total	**$23,766,358**	**$23,427,771**	**$27,868,860**	**$27,707,970**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$24,998,810	$11,280,550

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$23,766,358	$23,427,771	$52,867,670	$38,988,520

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
County Administrator	$23,766,358	$23,427,771	$52,867,670	$38,988,520
Personnel Services	$6,099,019	$6,616,554	$7,525,920	$7,659,250
Operating Expenses	$17,667,339	$16,811,217	$20,342,940	$20,048,720
Capital Outlay	$0	$0	$0	$0
Reserves	$0	$0	$24,998,810	$11,280,550

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$31,511,496**	**$21,549,062**	**$33,274,710**	**$27,455,220**
2710201 - FB-Unrsv-Cntywide-Beg	$31,511,496	$21,549,062	$33,274,710	$27,455,220
Charges for Services	**$21,565,420**	**$24,108,264**	**$18,272,400**	**$10,640,300**
3412501 - Int Sv-Rsk Fin-Intra Sv	$16,001,550	$17,222,835	$11,648,150	$6,411,990
3412502 - Int Sv-Rsk Fin-Inter Sv	$5,563,870	$6,885,429	$6,624,250	$4,228,310
Interest Earnings	**$1,822,006**	**$1,386,301**	**$631,750**	**$560,500**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3611001 - Interest On Investments	$0	$0	$631,750	$560,500
3611210 - Interest-Cash Pools	$12,093	$0	$0	$0
3611700 - Interest-Short-Term Investments	$616,776	$565,031	$0	$0
3611800 - Interest-Securities	$722,676	$831,916	$0	$0
3613001 - Net Inc/Dec In Fair Value	$470,462	($10,646)	$0	$0
Other Miscellaneous Revenues	**$386,260**	**$751,499**	**$688,810**	**$332,500**
3699305 - Inter-Reimb-External-Other	$386,045	$751,499	$356,310	$0
3699991 - Other Miscellaneous Revenue	$215	$0	$332,500	$332,500
Grand Total	**$55,285,182**	**$47,795,125**	**$52,867,670**	**$38,988,520**

School Crossng Guard Trst

The School Crossing Guard Trust Fund is used to account for collection and distribution of a surcharge on parking fines assessed under Pinellas County Code Section 122-32(6) for funding training programs for school crossing guards. This program is administered by the Pinellas County Sheriff's Office.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$139,691	$0	$204,080	$261,800

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fines and Forfeitures	$43,922	$42,505	$25,730	$37,100
Interest Earnings	$9,457	$8,256	$4,750	$5,700
Grand Total	**$53,379**	**$50,761**	**$30,480**	**$42,800**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$193,070	$50,761	$234,560	$304,600

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Constitutional Officers Transfers	$10,000	$10,000	$10,000	$10,000
Grand Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$224,560	$294,600

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$10,000	$10,000	$234,560	$304,600

Summary of Requirements by Department and Agency

Constitutional Officers

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Sheriff	$10,000	$10,000	$234,560	$304,600
Constitutional Officers Transfers	$10,000	$10,000	$10,000	$10,000
Reserves	$0	$0	$224,560	$294,600

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$139,691**	**$0**	**$204,080**	**$261,800**
2710201 - FB-Unrsv-Cntywide-Beg	($43,379)	($40,761)	$0	$0
2810001 - Fund Balance-Restricted	$183,070	$40,761	$204,080	$261,800
Fines and Forfeitures	**$43,922**	**$42,505**	**$25,730**	**$37,100**
3515101 - J/F-Tr Ct-School Xing Pkg	$43,922	$42,505	$25,730	$37,100
Interest Earnings	**$9,457**	**$8,256**	**$4,750**	**$5,700**
3611001 - Interest On Investments	$0	$0	$4,750	$5,700
3611210 - Interest-Cash Pools	$52	$0	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3611700 - Interest-Short-Term Investments	$3,072	$3,357	$0	$0
3611800 - Interest-Securities	$3,619	$4,967	$0	$0
3613001 - Net Inc/Dec In Fair Value	$2,714	($68)	$0	$0
Grand Total	**$193,070**	**$50,761**	**$234,560**	**$304,600**

Sewer Interest & Sinking

The Sewer Interest and Sinking Fund is used to account for the annual debt service requirements of the Pinellas County Sewer Revenue and Revenue Refunding Bonds (Series 2008B and Series 2016), Sewer Revenue Bonds (Series 2008A), and Sewer Revenue Refunding Notes (Series 2021A and Series 2021B). Principal, interest, and other debt service costs are paid from revenue generated by the sewer system.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$731,313	$1,088,756	$375,410	$375,710

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Transfers From Other Funds	$14,045,000	$13,827,310	$14,195,640	$14,202,910
Grand Total	**$14,045,000**	**$13,827,310**	**$14,195,640**	**$14,202,910**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$14,776,313	$14,916,066	$14,571,050	$14,578,620

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Debt Service Exp	$14,044,485	$14,183,723	$14,195,900	$14,203,470
Grand Total	**$14,044,485**	**$14,183,723**	**$14,195,900**	**$14,203,470**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$375,150	$375,150

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$14,044,485	$14,183,723	$14,571,050	$14,578,620

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Utilities	$14,044,485	$14,183,723	$14,571,050	$14,578,620
Debt Service Exp	$14,044,485	$14,183,723	$14,195,900	$14,203,470
Reserves	$0	$0	$375,150	$375,150

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$731,313**	**$1,088,756**	**$375,410**	**$375,710**
2710201 - FB-Unrsv-Cntywide-Beg	$731,313	$1,088,756	$375,410	$375,710
Transfers From Other Funds	**$14,045,000**	**$13,827,310**	**$14,195,640**	**$14,202,910**
3814051 - Trans Fr Sewer R & O	$14,045,000	$13,827,310	$14,195,640	$14,202,910
Grand Total	**$14,776,313**	**$14,916,066**	**$14,571,050**	**$14,578,620**

Sewer Renewal&Replacement

The Sewer Renewal and Replacement Fund is used to account for capital improvement projects associated with the sewer system's facilities and other assets. Projects are funded from revenues generated by the system.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total				

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total				

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total				

Sewer Revenue & Operating

The Sewer Revenue and Operating Fund is used to account for revenue generated from sewer service charges, wholesale treatment charges, and other miscellaneous revenues. The fund also accounts for the administrative, operating, and maintenance costs associated with the County sewer system.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$31,537,838	$56,327,496	$51,617,160	$34,390,470

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Licenses and Permits	$277,154	$375,953	$318,460	$355,700
Intergovernmental Revenue	$24,442	$0	$0	$0
Charges for Services	$118,740,001	$122,292,102	$120,151,870	$123,178,960
Interest Earnings	$5,724,791	$4,414,921	$2,780,480	$2,158,730
Rents, Surplus and Refunds	$386,645	$400,598	$400,900	$405,210
Other Miscellaneous Revenues	$261,152	$189,673	$219,220	$324,060
Non-Operating Revenue Sources	$1,019,915	$916,619	$983,040	$674,660
Grand Total	**$126,434,100**	**$128,589,867**	**$124,853,970**	**$127,097,320**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$157,971,938	$184,917,363	$176,471,130	$161,487,790

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$20,831,398	$23,128,046	$24,562,640	$25,761,030
Operating Expenses	$37,458,459	$42,555,101	$37,880,730	$37,186,370
Capital Outlay	$3,083,909	$2,463,376	$2,026,670	$1,314,640
Grants and Aids	$120,716	$82,853	$300,000	$300,000
Transfers to Other Funds	$54,045,000	$63,827,310	$78,195,640	$52,202,910
Grand Total	**$115,539,481**	**$132,056,687**	**$142,965,680**	**$116,764,950**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$33,505,450	$44,722,840

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$115,539,481	$132,056,687	$176,471,130	$161,487,790

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Utilities	$115,539,481	$132,056,687	$176,471,130	$161,487,790
Personnel Services	$20,831,398	$23,128,046	$24,562,640	$25,761,030
Operating Expenses	$37,458,459	$42,555,101	$37,880,730	$37,186,370
Capital Outlay	$3,083,909	$2,463,376	$2,026,670	$1,314,640
Grants and Aids	$120,716	$82,853	$300,000	$300,000
Transfers to Other Funds	$54,045,000	$63,827,310	$78,195,640	$52,202,910
Reserves	$0	$0	$33,505,450	$44,722,840

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$31,537,838**	**$56,327,496**	**$51,617,160**	**$34,390,470**
2710201 - FB-Unrsv-Cntywide-Beg	$31,537,838	$56,327,496	$51,617,160	$34,390,470
Licenses and Permits	**$277,154**	**$375,953**	**$318,460**	**$355,700**
3290006 - Industrl Wstewtr Dis Perm	$18,750	$47,368	$41,640	$36,450
3290007 - Grease Permitting Fee	$236,884	$250,767	$256,290	$251,610
3295001 - Private Sewer System Non-Residential Single Lateral Connection Annual Permit Fee	$770	$3,725	$0	$180
3295002 - Private Sewer System Annual Operating Permit Fee	$20,750	$74,093	$20,530	$67,460
Intergovernmental Revenue	**$24,442**	**$0**	**$0**	**$0**
3315002 - Fed Grant-Economic Environment-FEMA	$24,442	$0	$0	$0
Charges for Services	**$118,740,001**	**$122,292,102**	**$120,151,870**	**$123,178,960**
3435110 - Sewer Service Charges	$77,391,388	$79,453,023	$79,451,740	$80,277,530
3435120 - Tapping Fees	$208,787	$235,739	$145,700	$118,520
3435121 - Sewer-Late Payment Fee	$526,846	$500,605	$500,510	$500,510
3435230 - Trtmnt Chg-N Redingtn Bch	$1,045,902	$1,130,873	$1,043,040	$0
3435240 - Trtmnt Chg-Pinellas Park	$13,134,344	$12,302,661	$12,062,510	$11,712,550
3435270 - Trtmnt Chg-Redingtn Shr	$695,572	$508,891	$663,250	$477,310
3435320 - Reclaim Water Svc Chrge	$6,997,972	$8,738,012	$7,770,470	$9,928,940
3435322 - Whlsl Reclaimed Meter SC	$3,024	$1,217	$2,870	$2,730
3435331 - Reclaim Water-St Pete Bch	$433,215	$535,894	$404,440	$659,350
3435332 - Reclaim Water-So Pasadena	$98,346	$119,103	$92,600	$139,380

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3435333 - Reclaim Water-Pinellas Park	$476,410	$561,471	$492,820	$753,640
3435334 - Reclaim Water-Belleair	$26,607	$29,719	$28,370	$37,230
3435351 - Swr Svc-Bill Fr Belleair	$1,727,316	$1,689,623	$1,657,310	$1,765,100
3435352 - Swr Svc-Bill Fr Gulfport	$1,177,505	$1,337,392	$1,237,440	$1,222,940
3435353 - Swr Svc-Bill Fr Pnls Prk	$835,350	$914,628	$865,020	$1,026,460
3435354 - Swr Svc-Bill Fr St Pete	$13,113,073	$13,254,619	$12,871,070	$13,630,630
3435355 - Swr Svc-Bill Fr Utls Inc	$221,897	$225,423	$192,050	$257,800
3435502 - Laboratory Services	$275,814	$272,553	$277,110	$266,690
3435570 - Miscellaneous Revenue	$42,173	$62,033	$24,830	$35,650
3435601 - Fat/Oil/Grease Tip Fees	$226,263	$226,263	$214,950	$214,950
3435701 - Pelletized Sludge Sales	$161,635	$192,361	$153,770	$151,050
3490010 - Chg For Sv-Bad Dbt Ex(DR)	($79,439)	$0	$0	$0
Interest Earnings	**$5,724,791**	**$4,414,921**	**$2,780,480**	**$2,158,730**
3611001 - Interest On Investments	$0	$0	$2,775,900	$2,154,130
3611210 - Interest-Cash Pools	$21,975	$0	$0	$0
3611700 - Interest-Short-Term Investments	$1,930,314	$1,792,612	$0	$0
3611800 - Interest-Securities	$2,276,189	$2,644,179	$0	$0
3611991 - Other Interest Earnings	$4,167	$6,499	$4,580	$4,600
3613001 - Net Inc/Dec In Fair Value	$1,492,146	($28,369)	$0	$0
Rents, Surplus and Refunds	**$386,645**	**$400,598**	**$400,900**	**$405,210**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3621008 - Rent-Bldg/Space	$124,402	$127,525	$179,860	$184,170
3644100 - Sale-Surplus Equipment	$226,252	$271,719	$214,940	$214,940
3644200 - Ins Proceeds-Furn/Fxtr/Eq	$0	$0	$5,150	$5,150
3650003 - Sale-Scrap	$35,991	$1,354	$950	$950
Other Miscellaneous Revenues	**$261,152**	**$189,673**	**$219,220**	**$324,060**
3699305 - Inter-Reimb-External-Other	$209,251	$189,673	$198,790	$303,220
3699321 - Inter-Reimb-Court Ordered Costs	$1,003	$0	$0	$0
3699350 - Refund Of Prior Yrs Exp	$1,391	$0	$0	$410
3699991 - Other Miscellaneous Revenue	$49,508	$0	$20,430	$20,430
Non-Operating Revenue Sources	**$1,019,915**	**$916,619**	**$983,040**	**$672,930**
3898351 - Cap Con-Pvt-Swr Connectn	$1,019,915	$916,619	$983,040	$672,930
Grand Total	**$157,971,938**	**$184,917,363**	**$176,471,130**	**$161,486,060**

SHIP

State Housing Initiatives Partnership (SHIP) - to account for revenues received from the State Housing Initiatives Partnership (SHIP). Pinellas County is eligible to participate in the SHIP program authorized pursuant to Section 420.907, Florida Statutes. Under Ordinance 93-30 the County is authorized to make affordable housing available for very low-income, low-income, and moderate-income persons including persons who have special housing needs, such as, but not limited to, homeless people and persons with disabilities. Funds are used for emergency repairs, new construction, rehabilitation, down payment and closing cost assistance, impact fees, construction and gap financing, mortgage buy-downs, acquisition of property for affordable housing, matching for federal housing grants and programs, and home ownership counseling. The fund is administered by Pinellas County's Planning Department.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$12,178,695	$12,597,969	$14,591,020	$12,860,280

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$5,878,843	$4,703,114	$3,835,000	$3,497,700
Interest Earnings	$748,332	$573,602	$342,950	$498,750
Other Miscellaneous Revenues	$873,036	$775,805	$892,050	$926,250
Grand Total	**$7,500,211**	**$6,052,521**	**$5,070,000**	**$4,922,700**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$19,678,906	$18,650,490	$19,661,020	$17,782,980

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$500,773	$506,371	$0	$0
Operating Expenses	$107,050	$193,597	$448,500	$514,550
Grants and Aids	$6,566,149	$6,160,222	$19,212,520	$17,268,430
Grand Total	**$7,173,972**	**$6,860,190**	**$19,661,020**	**$17,782,980**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$7,173,972	$6,860,190	$19,661,020	$17,782,980

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Housing & Community Development	$7,173,972	$6,860,190	$19,661,020	$17,782,980
Personnel Services	$500,773	$506,371	$0	$0
Operating Expenses	$107,050	$193,597	$448,500	$514,550
Grants and Aids	$6,566,149	$6,160,222	$19,212,520	$17,268,430

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$12,178,695**	**$12,597,969**	**$14,591,020**	**$12,860,280**
2710201 - FB-Unrsv-Cntywide-Beg	($326,240)	$807,669	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2800005 - Fund Balance-Nonspendable-Prepaid Items	$136,526	($45,329)	$0	$0
2810001 - Fund Balance-Restricted	$12,368,408	$11,835,629	$14,591,020	$12,860,280
Intergovernmental Revenue	**$5,878,843**	**$4,703,114**	**$3,835,000**	**$3,497,700**
3345001 - State Grant - Economic Environment	$5,878,843	$4,703,114	$3,835,000	$3,497,700
Interest Earnings	**$748,332**	**$573,602**	**$342,950**	**$498,750**
3611210 - Interest-Cash Pools	$4,604	$0	$342,950	$498,750
3611700 - Interest-Short-Term Investments	$255,444	$233,414	$0	$0
3611800 - Interest-Securities	$299,924	$343,865	$0	$0
3613001 - Net Inc/Dec In Fair Value	$188,360	($3,678)	$0	$0
Other Miscellaneous Revenues	**$873,036**	**$775,805**	**$892,050**	**$926,250**
3699630 - Mortgage Principal	$691,298	$587,101	$722,000	$722,000
3699640 - Mortgage Interest	$25,727	$24,652	$27,550	$27,550
3699654 - Program Income - SHIP	$155,968	$164,053	$142,500	$176,700
3699991 - Other Miscellaneous Revenue	$43	$0	$0	$0
Grand Total	**$19,678,906**	**$18,650,490**	**$19,661,020**	**$17,782,980**

Solid Waste Renew&Replace

The Solid Waste Renewal and Replacement Fund is used to account for capital improvement projects associated with the Solid Waste facilities. Projects are funded from revenues generated by the Solid Waste system.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total				

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total				

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total				

Solid Waste Rev & Op

The Solid Waste Revenue and Operating Fund is used to account for revenues generated by Pinellas County's Waste-to-Energy facilities. The three main sources of revenue are: tipping fees charged for the disposal of refuse, proceeds from the sale of electricity generated by the facility to Duke Energy, and monies generated from the sale of recycled metals. The fund accounts for the expenses associated with operating and maintaining the facilities. This fund also accounts for any grant proceeds which may be received for the various recycling programs administered by the County.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$196,769,052	$319,503,925	$325,360,960	$336,045,280

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$273	$0	$2,250,000	$1,575,000
Charges for Services	$144,844,795	$96,980,464	$74,752,410	$78,010,820
Interest Earnings	$28,781,318	$23,670,197	$10,530,510	$20,148,550
Rents, Surplus and Refunds	$99,514	$264,005	$593,980	$327,250
Other Miscellaneous Revenues	$84,922	$202,929	$147,250	$0
Transfers From Other Funds	$0	$0	$30,000	$10,840
Grand Total	**$173,810,823**	**$121,117,596**	**$88,304,150**	**$100,072,460**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$370,579,875	$440,621,521	$413,665,110	$436,117,740

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$6,530,891	$6,478,296	$7,561,580	$7,380,050
Operating Expenses	$62,893,817	$73,307,148	$74,382,080	$70,841,530
Capital Outlay	$402,463	$348,497	$97,180	$225,000
Grants and Aids	$478,848	$492,827	$500,000	$0
Transfers to Other Funds	$30,000,000	$30,000,000	$30,000,000	$30,000,000
Grand Total	**$100,306,019**	**$110,626,768**	**$112,540,840**	**$108,446,580**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$301,124,270	$327,671,160

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$100,306,019	$110,626,768	$413,665,110	$436,117,740

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Solid Waste	$99,984,517	$110,388,691	$413,355,190	$436,117,740
Personnel Services	$6,321,185	$6,287,030	$7,357,100	$7,380,050
Operating Expenses	$62,782,021	$73,260,337	$74,276,640	$70,841,530
Capital Outlay	$402,463	$348,497	$97,180	$225,000
Grants and Aids	$478,848	$492,827	$500,000	$0
Transfers to Other Funds	$30,000,000	$30,000,000	$30,000,000	$30,000,000
Reserves	$0	$0	$301,124,270	$327,671,160
Utilities	$321,502	$238,077	$309,920	$0
Personnel Services	$209,705	$191,266	$204,480	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$111,796	$46,811	$105,440	$0
Capital Outlay	$0	$0	$0	$0

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$196,769,052**	**$319,503,925**	**$325,360,960**	**$336,045,280**
2710201 - FB-Unrsv-Cntywide-Beg	$196,769,052	$319,503,925	$325,360,960	$336,045,280
Intergovernmental Revenue	**$273**	**$0**	**$2,250,000**	**$1,575,000**
3313901 - Fed Grant-Other Physical Environment	$0	$0	$2,250,000	$1,575,000
3315002 - Fed Grant-Economic Environment-FEMA	$273	$0	$0	$0
Charges for Services	**$144,844,795**	**$96,980,464**	**$74,752,410**	**$78,010,820**
3434130 - Tipping Fees-Solid Waste	$56,102,132	$63,898,602	$59,421,880	$64,175,640
3434140 - Electricity Sales-S Waste	$9,291,495	$12,036,351	$14,341,340	$13,058,700
3434141 - Electrical Capacity-S Wst	$77,361,750	$19,634,445	$0	$0
3434150 - Scrap Sales-Solid Waste	$1,490,415	$1,128,695	$624,480	$624,480
3434160 - Recycling Revenue-S Waste	$498	$170	$0	$0
3434500 - Other Income-Solid Waste	$598,505	$282,201	$364,710	$152,000
Interest Earnings	**$28,781,318**	**$23,670,197**	**$10,530,510**	**$20,148,550**
3611001 - Interest On Investments	$0	$0	$10,530,510	$20,148,550
3611210 - Interest-Cash Pools	$78,048	$0	$0	$0
3611700 - Interest-Short-Term Investments	$9,476,745	$9,624,165	$0	$0
3611800 - Interest-	$11,160,025	$14,224,504	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Securities				
3613001 - Net Inc/Dec In Fair Value	$8,066,500	($178,472)	$0	$0
Rents, Surplus and Refunds	**$99,514**	**$264,005**	**$593,980**	**$327,250**
3621008 - Rent-Bldg/Space	$0	$99,298	$0	$0
3623000 - Rent-Land	$0	$127,040	$593,980	$327,250
3644100 - Sale-Surplus Equipment	$99,514	$37,668	$0	$0
Other Miscellaneous Revenues	**$84,922**	**$202,929**	**$147,250**	**$0**
3699311 - Inter-Sales Tax Commissions	$207	$204	$0	$0
3699350 - Refund Of Prior Yrs Exp	$252	$0	$0	$0
3699670 - Renewable energy credit sales	$76,958	$197,888	$147,250	$0
3699990 - Overage & Shortage	$0	$0	$0	$0
3699991 - Other Miscellaneous Revenue	$7,505	$4,837	$0	$0
Transfers From Other Funds	**$0**	**$0**	**$30,000**	**$10,840**
3811093 - Lealman SW Collect&Dispos	$0	$0	$30,000	$10,840
Grand Total	**$370,579,875**	**$440,621,521**	**$413,665,110**	**$436,117,740**

STAR Center Fund

This fund is used to account for the operation of the Pinellas County Young - Rainey Science, Technology and Research (STAR) Center. Rental and associated income generated from leasing space and land at the facility funds all its activities. The fund was initially established to monitor the U.S. Department of Energy (DOE) grant awarded to the Industry Council for the reconfiguration of the former Lockheed-Martin Nuclear facility to civilian uses.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$5,249,406	$5,372,241	$5,607,350	$4,374,540

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$0	$170,000	$0	$0
Interest Earnings	$876,932	$403,787	$20,850	$19,890
Rents, Surplus and Refunds	$4,811,354	$4,760,978	$4,545,450	$4,803,290
Other Miscellaneous Revenues	$2,906,498	$2,518,037	$2,910,760	$2,701,620
Grand Total	**$8,594,784**	**$7,852,802**	**$7,477,060**	**$7,524,800**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$13,844,189	$13,225,043	$13,084,410	$11,899,340

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$1,363,088	$1,265,599	$1,409,130	$1,355,980

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$4,861,883	$5,111,879	$5,583,750	$5,125,660
Capital Outlay	$2,241,402	$693,994	$1,132,250	$882,000
Grand Total	**$8,466,373**	**$7,071,473**	**$8,125,130**	**$7,363,640**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$4,959,280	$4,535,700

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$8,466,373	$7,071,473	$13,084,410	$11,899,340

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Economic Development	$8,466,373	$7,071,473	$13,084,410	$11,899,340
Personnel Services	$1,363,088	$1,265,599	$1,409,130	$1,355,980
Operating Expenses	$4,861,883	$5,111,879	$5,583,750	$5,125,660
Capital Outlay	$2,241,402	$693,994	$1,132,250	$882,000
Reserves	$0	$0	$4,959,280	$4,535,700

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$5,249,406**	**$5,372,241**	**$5,607,350**	**$4,374,540**
2710201 - FB-Unrsv-Cntywide-Beg	($128,410)	($781,329)	$5,607,350	$4,374,540

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
2800005 - Fund Balance-Nonspendable-Prepaid Items	$5,574	($4,376)	$0	$0
2810001 - Fund Balance-Restricted	$5,372,242	$6,157,946	$0	$0
Intergovernmental Revenue	**$0**	**$170,000**	**$0**	**$0**
3345001 - State Grant - Economic Environment	$0	$170,000	$0	$0
Interest Earnings	**$876,932**	**$403,787**	**$20,850**	**$19,890**
3611210 - Interest-Cash Pools	$1,667	$0	$1,700	$1,700
3611300 - Lease Interest Revenue (General Revenue)	$581,083	$198,972	$0	$0
3611700 - Interest-Short-Term Investments	$102,608	$83,329	$580	$550
3611800 - Interest-Securities	$120,594	$123,138	$18,570	$17,640
3613001 - Net Inc/Dec In Fair Value	$70,981	($1,653)	$0	$0
Rents, Surplus and Refunds	**$4,811,354**	**$4,760,978**	**$4,545,450**	**$4,803,290**
3621005 - Rent-Industry Council	$4,217,082	$4,266,884	$4,025,360	$4,258,530
3623000 - Rent-Land	$422,231	$456,992	$430,880	$453,340
3624102 - Rent-Tower Space Licenses	$86,518	$89,123	$86,910	$89,520
3625001 - GASB 87 Rentals & Lease Revenue	($1,362,389)	($842,754)	$0	$0
3644100 - Sale-Surplus Equipment	$0	$4,065	$0	$0
3650003 - Sale-Scrap	$12,057	$0	$2,300	$1,900
3669300 - Funding From Nongovernmental Sources	$135,000	$0	$0	$0
3699700 - Lease Revenue (General	$1,300,855	$786,668	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Revenue-Mi)				
Other Miscellaneous Revenues	**$2,906,498**	**$2,518,037**	**$2,910,760**	**$2,701,620**
3699305 - Inter-Reimb-External-Other	$0	$9,775	$20,220	$17,860
3699307 - Inter-Utility Reimbursemen	$2,901,868	$2,507,903	$2,890,190	$2,683,410
3699311 - Inter-Sales Tax Commissions	$360	$360	$350	$350
3699350 - Refund Of Prior Yrs Exp	$961	$0	$0	$0
3699991 - Other Miscellaneous Revenue	$3,308	($1)	$0	$0
Grand Total	**$13,844,189**	**$13,225,043**	**$13,084,410**	**$11,899,340**

Street Lighting Districts Fund

The Street Lighting District Fund is used to account for the operation and maintenance of street lighting services for districts in the unincorporated areas of Pinellas County. All lighting services within the districts are provided by Duke Energy. The property owners in each district are assessed annually based on their pro-rata share of the costs of operation and maintenance.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$27,715	$107,431	$154,720	$59,230

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Licenses and Permits	$1,588,223	$1,477,997	$1,401,670	$1,450,670
Excess Fees - Constitutional Officers	$9,515	$8,315	$5,950	$8,690
Interest Earnings	$29,221	$26,166	$22,350	$7,170
Grand Total	**$1,626,958**	**$1,512,478**	**$1,429,970**	**$1,466,530**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$1,654,673	$1,619,909	$1,584,690	$1,525,760

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Operating Expenses	$1,515,478	$1,478,598	$1,505,990	$1,379,380
Constitutional Officers Transfers	$31,764	$29,560	$32,480	$32,480

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total	**$1,547,242**	**$1,508,158**	**$1,538,470**	**$1,411,860**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$46,220	$113,900

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$1,547,242	$1,508,158	$1,584,690	$1,525,760

Summary of Requirements by Department and Agency

Support Funding

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Street Lighting Districts	$1,547,242	$1,508,158	$1,584,690	$1,525,760
Operating Expenses	$1,515,478	$1,478,598	$1,505,990	$1,379,380
Constitutional Officers Transfers	$31,764	$29,560	$32,480	$32,480
Reserves	$0	$0	$46,220	$113,900

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$27,715**	**$107,431**	**$154,720**	**$59,230**
2710201 - FB-Unrsv-Cntywide-Beg	($79,716)	($4,321)	$0	$0
2810001 - Fund Balance-Restricted	$107,431	$111,752	$154,720	$59,230
Licenses and Permits	**$1,588,223**	**$1,477,997**	**$1,401,670**	**$1,450,670**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3252100 - Service Charges-Spcl Asmt	$1,588,223	$1,477,997	$1,401,670	$1,450,670
Excess Fees - Constitutional Officers	**$9,515**	**$8,315**	**$5,950**	**$8,690**
3415101 - Cnty Off Fees-Tax Coll	$9,515	$8,315	$5,950	$8,690
Interest Earnings	**$29,221**	**$26,166**	**$22,350**	**$7,170**
3611210 - Interest-Cash Pools	$23	$0	$50	$0
3611700 - Interest-Short-Term Investments	$12,121	$10,488	$0	$0
3611800 - Interest-Securities	$13,894	$15,745	$19,860	$7,170
3613001 - Net Inc/Dec In Fair Value	$3,183	($66)	$2,440	$0
Grand Total	**$1,654,673**	**$1,619,909**	**$1,584,690**	**$1,525,760**

Surface Water Utility Fund

The Surface Water Utility Fund is used to account for surface water management services in the unincorporated areas of Pinellas County. Developed property is assessed based upon the impervious area on such property coupled with any mitigation credits said property earns for reducing its stormwater burden.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$14,078,687	$19,005,842	$11,605,680	$17,451,230

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Licenses and Permits	$19,994,374	$20,906,898	$21,700,480	$22,953,340
Intergovernmental Revenue	$112,427	$495,451	$1,243,100	$1,396,930
Charges for Services	$396,713	$390,984	$415,150	$571,620
Excess Fees - Constitutional Officers	$85,953	$87,032	$0	$0
Interest Earnings	$1,262,774	$1,173,361	$0	$0
Other Miscellaneous Revenues	$59,672	$138,621	$53,380	$53,380
Transfers From Other Funds	$2,750,000	$1,350,000	$0	$0
Grand Total	**$24,661,912**	**$24,542,347**	**$23,412,110**	**$24,975,270**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$38,740,600	$43,548,189	$35,017,790	$42,426,500

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$8,589,461	$8,111,928	$8,938,520	$9,014,780
Operating Expenses	$9,538,219	$10,832,882	$14,852,770	$15,955,050
Capital Outlay	$1,068,572	$773,333	$2,856,070	$3,778,900
Debt Service Exp	$237,634	$228,000	$164,000	$210,290
Grand Total	**$19,433,885**	**$19,946,143**	**$26,811,360**	**$28,959,020**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$7,876,430	$13,092,420

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$19,732,116	$20,255,559	$35,017,790	$42,426,500

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Public Works	$19,433,885	$19,946,143	$34,687,790	$42,051,440
Personnel Services	$8,589,461	$8,111,928	$8,938,520	$9,014,780
Operating Expenses	$9,538,219	$10,832,882	$14,852,770	$15,955,050
Capital Outlay	$1,068,572	$773,333	$2,856,070	$3,778,900
Debt Service Exp	$237,634	$228,000	$164,000	$210,290
Reserves	$0	$0	$7,876,430	$13,092,420

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$14,078,687**	**$19,005,842**	**$11,605,680**	**$17,451,230**
2710201 - FB-Unrsv-Cntywide-Beg	$9,148,891	$14,719,054	$11,605,680	$17,451,230
2800005 - Fund Balance-Nonspendable-Prepaid Items	$2,642	($2,582)	$0	$0
2810001 - Fund Balance-Restricted	$4,927,155	$4,289,370	$0	$0
Licenses and Permits	**$19,994,374**	**$20,906,898**	**$21,700,480**	**$22,953,340**
3252101 - Surface Wtr-Spcl Assessment	$19,994,374	$20,906,898	$21,700,480	$22,953,340
Intergovernmental Revenue	**$112,427**	**$495,451**	**$1,243,100**	**$1,396,930**
3313901 - Fed Grant-Other Physical Environment	$7,010	$166,690	$0	$0
3343901 - State Grant-Other Physical Environmnt	$0	$0	$826,500	$1,023,330
3373001 - Local Govt Unit Grant-PE	$105,417	$328,761	$416,600	$373,600
Charges for Services	**$396,713**	**$390,984**	**$415,150**	**$571,620**
3435570 - Miscellaneous Revenue	$0	$0	$0	$190,000
3437003 - Ambient Wtr Qual Monitor	$366,713	$360,984	$386,650	$353,120
3437007 - FDOT-Enforcement	$30,000	$30,000	$28,500	$28,500
Excess Fees - Constitutional Officers	**$85,953**	**$87,032**	**$0**	**$0**
3415101 - Cnty Off Fees-Tax Coll	$85,953	$87,032	$0	$0
Interest Earnings	**$1,262,774**	**$1,173,361**	**$0**	**$0**
3611210 - Interest-Cash Pools	$5,388	$0	$0	$0
3611700 - Interest-Short-Term Investments	$442,734	$474,691	$0	$0
3611800 - Interest-Securities	$517,374	$706,228	$0	$0

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3613001 - Net Inc/Dec In Fair Value	$297,278	($7,558)	$0	$0
Other Miscellaneous Revenues	**$59,672**	**$138,621**	**$53,380**	**$53,380**
3699324 - Inter-Reimb-Other Govt Agencies	$19,194	$115,134	$34,380	$34,380
3699341 - Intra-Rmb-Other Fund (Agency)	$2,780	$0	$0	$0
3699394 - Water Quality Education	$23,346	$23,487	$19,000	$19,000
3699991 - Other Miscellaneous Revenue	$14,352	$0	$0	$0
Transfers From Other Funds	**$2,750,000**	**$1,350,000**	**$0**	**$0**
3810001 - Trans Fr General Fund	$2,750,000	$1,350,000	$0	$0
Grand Total	**$38,740,600**	**$43,548,189**	**$35,017,790**	**$42,426,500**

Tourist Development Tax Fund

The Tourist Development Tax Fund, formerly known as the Tourist Development Council Fund through September 30, 2017, accounts for the 6.0% tourist development tax (i.e., bed tax) on rents collected for temporary lodgings. This tax was initially approved by a voter referendum in 1978 as a 2.0% tax to promote tourism in Pinellas County. Over the years, the tax rate has been raised to help fund beach renourishment projects, contribute to tourist related capital projects throughout the county, and to give additional promotions, marketing, and advertising resources to the Pinellas County Convention and Visitors Bureau. The tax rate was raised to the current level on January 1, 2016.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$184,165,482	$238,160,495	$184,352,320	$183,997,200

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Taxes	$97,214,559	$92,074,243	$91,517,540	$91,288,740
Intergovernmental Revenue	$13,140	$0	$0	$0
Interest Earnings	$12,674,211	$10,537,351	$5,022,940	$5,022,940
Other Miscellaneous Revenues	$2,324,962	$311,828	$211,660	$186,960
Grand Total	**$112,226,871**	**$102,923,422**	**$96,752,140**	**$96,498,640**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$296,392,353	$341,083,917	$281,104,460	$280,495,840

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$5,266,030	$5,896,963	$6,411,160	$6,904,790
Operating Expenses	$41,570,485	$40,259,942	$41,365,840	$42,183,150
Capital Outlay	$6,344	$0	$6,000	$6,000
Debt Service Exp	$382,766	$431,825	$0	$0
Grants and Aids	$0	$0	$12,950,000	$19,846,630
Transfers to Other Funds	$10,323,430	$94,355,410	$7,378,220	$7,478,560
Constitutional Officers Transfers	$683,352	$698,183	$750,000	$750,000
Grand Total	**$58,232,408**	**$141,642,323**	**$68,861,220**	**$77,169,130**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$212,243,240	$203,326,710

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$58,232,408	$141,642,323	$281,104,460	$280,495,840

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Convention and Visitors Bureau	$58,232,408	$141,642,323	$281,104,460	$279,749,690
Personnel Services	$5,266,030	$5,896,963	$6,411,160	$6,552,670
Operating Expenses	$41,570,485	$40,259,942	$41,365,840	$41,789,120
Capital Outlay	$6,344	$0	$6,000	$6,000
Debt Service Exp	$382,766	$431,825	$0	$0
Grants and Aids	$0	$0	$12,950,000	$19,846,630

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Transfers to Other Funds	$10,323,430	$94,355,410	$7,378,220	$7,478,560
Constitutional Officers Transfers	$683,352	$698,183	$750,000	$750,000
Reserves	$0	$0	$212,243,240	$203,326,710
Public Works	$0	$0	$0	$746,150
Personnel Services	$0	$0	$0	$352,120
Operating Expenses	$0	$0	$0	$394,030

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$184,165,482**	**$238,160,495**	**$184,352,320**	**$183,997,200**
2710201 - FB-Unrsv-Cntywide-Beg	($53,994,463)	$38,718,901	$184,352,320	$183,997,200
2800005 - Fund Balance-Nonspendable-Prepaid Items	($350)	$76,794	$0	$0
2810001 - Fund Balance-Restricted	$238,160,295	$199,364,800	$0	$0
Taxes	**$97,214,559**	**$92,074,243**	**$91,517,540**	**$91,288,740**
3121301 - LOT-Tour Dvlp Tax -Pledged	$8,097,973	$7,669,784	$7,623,430	$7,604,370
3121302 - LOT-Tour Dvlp Tax -Unpledged	$40,499,585	$38,358,130	$38,126,230	$38,030,910
3121303 - LOT-Tour Dvlp Tax-4th Cent	$16,205,667	$15,348,776	$15,255,960	$15,217,820
3121304 - LOT-Tour Dvlp Tax-5th Cent	$16,205,667	$15,348,776	$15,255,960	$15,217,820
3121305 - LOT-Tour Dvlp Tax-6th Cent	$16,205,667	$15,348,776	$15,255,960	$15,217,820
Intergovernmental Revenue	**$0**	**$0**	**$0**	**$0**
3342001 - State Grant-Public Safety	$0	$0	$0	$0
Interest Earnings	**$12,674,211**	**$10,537,351**	**$5,022,940**	**$5,022,940**
3611001 - Interest On Investments	$0	$0	$5,022,940	$5,022,940

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3611020 - Interest-Tax Collector	$4,186	$4,216	$0	$0
3611210 - Interest-Cash Pools	$69,771	$0	$0	$0
3611700 - Interest-Short-Term Investments	$4,123,377	$4,278,095	$0	$0
3611800 - Interest-Securities	$4,860,222	$6,317,303	$0	$0
3613001 - Net Inc/Dec In Fair Value	$3,616,655	($62,263)	$0	$0
Other Miscellaneous Revenues	**$2,324,962**	**$311,828**	**$211,660**	**$186,960**
3699350 - Refund Of Prior Yrs Exp	$9	$0	$0	$0
3699900 - Cooperative Advertising Rev-CVB	$398,652	$311,828	$211,660	$186,960
3699991 - Other Miscellaneous Revenue	$21,532	$0	$0	$0
3831000 - TBD	$1,904,769	$0	$0	$0
Grand Total	**$296,379,213**	**$341,083,917**	**$281,104,460**	**$280,495,840**

Tree Bank Fund

The Tree Bank Fund is used to account for civil penalties levied for violations of the County's tree ordinance and revenue from the sale of timber from County-owned and managed property, as well as their expenditure to address land maintenance issues such as the removal of exotic invasive plants. This fund is administered by the Department of Parks & Conservation Resources.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	$1,261,739	$3,562,563	$3,573,190	$4,054,850

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fines and Forfeitures	$2,285,969	$292,458	$218,500	$138,600
Interest Earnings	$171,979	$157,636	$95,000	$134,820
Grand Total	**$2,457,947**	**$450,094**	**$313,500**	**$273,420**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$3,719,686	$4,012,657	$3,886,690	$4,328,270

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$155,756	$162,503	$174,410	$177,290
Operating Expenses	$1,368	$32,000	$148,500	$154,020
Grand Total	**$157,124**	**$194,503**	**$322,910**	**$331,310**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$3,563,780	$3,996,960

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$157,124	$194,503	$3,886,690	$4,328,270

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Parks & Conservation Resources	$157,124	$194,503	$3,858,190	$4,303,670
Personnel Services	$155,756	$162,503	$174,410	$177,290
Operating Expenses	$1,368	$32,000	$120,000	$129,420
Reserves	$0	$0	$3,563,780	$3,996,960
Public Works	$0	$0	$28,500	$24,600
Operating Expenses	$0	$0	$28,500	$24,600

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**$1,261,739**	**$3,562,563**	**$3,573,190**	**$4,054,850**
2710201 - FB-Unrsv-Cntywide-Beg	($2,300,823)	($255,591)	$3,573,190	$4,054,850
2820001 - Fund Balance-Committed	$3,562,562	$3,818,154	$0	$0
Fines and Forfeitures	**$2,285,969**	**$292,458**	**$218,500**	**$138,600**
3540200 - Civil Penalty-Ord 76-16	$2,285,969	$292,458	$218,500	$138,600
Interest Earnings	**$171,979**	**$157,636**	**$95,000**	**$134,820**

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3611210 - Interest-Cash Pools	$483	$0	$95,000	$134,820
3611700 - Interest-Short-Term Investments	$53,698	$64,129	$0	$0
3611800 - Interest-Securities	$63,687	$94,709	$0	$0
3613001 - Net Inc/Dec In Fair Value	$54,111	($1,201)	$0	$0
Grand Total	**$3,719,686**	**$4,012,657**	**$3,886,690**	**$4,328,270**

Water Renewal&Replacement

The Water Renewal and Replacement Fund is used to account for capital improvement projects associated with the water system's facilities and other assets. Projects are funded from revenues generated by the system.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total				

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total				

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Summary of Requirements by Department and Agency

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Grand Total				

Water Revenue & Operating

The Water Revenue and Operating Fund is used to account for revenue generated from retail and wholesale sales, service charges, fireline payments, backflow charges, and other miscellaneous revenues generated by the water system. The fund is also used to account for the administrative, operating, and maintenance expenses associated with the County water system.

Beginning Fund Balance

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	($2,581,880)	$70,158,027	$58,313,040	$44,497,490

Revenue

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Intergovernmental Revenue	$28,624	$13,609	$0	$0
Charges for Services	$103,393,620	$104,812,561	$107,378,180	$105,969,100
Interest Earnings	$7,679,079	$5,255,922	$3,396,350	$2,925,940
Rents, Surplus and Refunds	$517,137	$561,528	$409,070	$396,370
Other Miscellaneous Revenues	$161,240	$35,266	$20,220	$347,010
Transfers From Other Funds	$158,673	$0	$0	$0
Non-Operating Revenue Sources	$797,942	$1,136,976	$1,725,280	$1,348,910
Grand Total	**$112,736,315**	**$111,815,861**	**$112,929,100**	**$110,987,330**

Total Resources

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE	$110,154,436	$181,973,888	$171,242,140	$155,484,820

Expenditures

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	$18,349,725	$18,602,785	$21,848,730	$21,453,480
Operating Expenses	$64,551,163	$69,440,430	$70,735,920	$69,355,870
Capital Outlay	$695,985	$1,100,074	$757,690	$694,880
Debt Service Exp	$292,059	$481,679	$440,000	$460,000
Transfers to Other Funds	$0	$30,000,000	$29,300,000	$0
Grand Total	**$83,888,933**	**$119,624,968**	**$123,082,340**	**$91,964,230**

Reserves

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Reserves	$0	$0	$48,159,800	$63,520,590

Total Requirement

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
EXPENDITURES	$83,888,933	$119,624,968	$171,242,140	$155,484,820

Summary of Requirements by Department and Agency

Board of County Commissioners

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget

County Administrator

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Utilities	$83,888,933	$119,624,968	$171,242,140	$155,484,820
Personnel Services	$18,349,725	$18,602,785	$21,848,730	$21,453,480
Operating Expenses	$64,551,163	$69,440,430	$70,735,920	$69,355,870
Capital Outlay	$695,985	$1,100,074	$757,690	$694,880

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Debt Service Exp	$292,059	$481,679	$440,000	$460,000
Transfers to Other Funds	$0	$30,000,000	$29,300,000	$0
Reserves	$0	$0	$48,159,800	$63,520,590

Detail Resource Estimate by Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Fund Balance	**($2,581,880)**	**$70,158,027**	**$58,313,040**	**$44,497,490**
2710201 - FB-Unrsv-Cntywide-Beg	($2,581,880)	$70,158,027	$58,313,040	$44,497,490
Intergovernmental Revenue	**$28,624**	**$13,609**	**$0**	**$0**
3313901 - Fed Grant-Other Physical Environment	$19,534	$13,609	$0	$0
3315002 - Fed Grant-Economic Environment-FEMA	$9,090	$0	$0	$0
Charges for Services	**$103,393,620**	**$104,812,561**	**$107,378,180**	**$105,969,100**
3433110 - Water Sales-Retail	$78,819,755	$81,440,443	$82,387,950	$83,541,390
3433120 - Service Charges	$950,759	$914,881	$916,970	$973,630
3433121 - Water-Late Payment Fee	$623,999	$578,721	$592,800	$592,800
3433122 - Wholesale Water Meter SC	$23,511	$23,662	$23,820	$26,350
3433123 - Backflow Maint Fee - SAP	$1,593,160	$1,612,857	$1,591,290	$1,541,830
3433130 - Fireline Payments	$468,930	$474,155	$468,830	$447,960
3433150 - Contractual Billing Svc	$373,723	$378,797	$376,610	$357,450
3433210 - Wtr Sls-Whlse-Clearwater	$9,045,224	$7,178,114	$8,757,750	$5,957,110
3433215 - Wtr Sls-Whlse-Belleair	$958,760	$1,219,618	$1,183,910	$1,361,340
3433220 - Wtr Sls-Whlse-Tarpon Spgs	$14,155	$22,216	$27,740	$8,800

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3433230 - Wtr Sls-Whlse-Safety Hrbr	$2,012,087	$2,176,614	$2,231,270	$2,207,960
3433240 - Wtr Sls-Whlse-Pinellas Pk	$8,223,560	$8,246,521	$8,437,750	$8,502,500
3433260 - Wtr Sls-Whlse-Dunedin	$5	$0	$0	$0
3433270 - Wtr Sls-Whlse-Oldsmar	$2,073	$5,851	$5,990	$3,930
3433302 - Water Conservation	$386,890	$526,090	$367,550	$433,670
3433501 - Wellhead Protection	$675	$325	$430	$410
3433560 - Overage & Shortage-water	$0	$0	$0	$0
3435502 - Laboratory Services	$0	$0	$0	$10
3435570 - Miscellaneous Revenue	$7,920	$13,695	$7,520	$11,960
3490010 - Chg For Sv-Bad Dbt Ex(DR)	($111,567)	$0	$0	$0
Interest Earnings	**$7,679,079**	**$5,255,922**	**$3,396,350**	**$2,925,940**
3611001 - Interest On Investments	$0	$0	$3,391,500	$2,912,990
3611210 - Interest-Cash Pools	$48,728	$0	$0	$0
3611700 - Interest-Short-Term Investments	$2,570,754	$2,122,694	$0	$0
3611800 - Interest-Securities	$3,052,078	$3,161,394	$0	$0
3611991 - Other Interest Earnings	$7,223	$8,494	$4,850	$12,950
3613001 - Net Inc/Dec In Fair Value	$2,000,295	($36,660)	$0	$0
Rents, Surplus and Refunds	**$517,137**	**$561,528**	**$409,070**	**$396,370**
3621008 - Rent-Bldg/Space	$237,181	$242,953	$334,040	$342,020
3644100 - Sale-Surplus Equipment	$215,273	$248,611	$14,510	$17,230

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
3644200 - Ins Proceeds-Furn/Fxtr/Eq	$0	$0	$950	$900
3650001 - Sale-Forestry Operations	$31,945	$37,952	$59,570	$33,200
3650003 - Sale-Scrap	$32,738	$32,012	$0	$3,020
Other Miscellaneous Revenues	**$161,240**	**$35,266**	**$20,220**	**$347,010**
3699213 - ISI-CC Trans Rev-SAP	$45,546	$0	$100	$100
3699350 - Refund Of Prior Yrs Exp	$66,661	$800	$0	$320
3699991 - Other Miscellaneous Revenue	$49,033	$34,466	$20,120	$346,590
Transfers From Other Funds	**$158,673**	**$0**	**$0**	**$0**
3814036 - Trans Fr Water Impact Fee	$158,673	$0	$0	$0
Non-Operating Revenue Sources	**$797,942**	**$1,136,976**	**$1,725,280**	**$1,348,910**
3898331 - Cap Con-Pvt-Wtr Back Flow	$232,673	$371,921	$580,120	$676,020
3898332 - Cap Con-Pvt-Wtr Connectn	$464,774	$512,917	$873,090	$464,130
3898333 - Cap Con - Pvt-Wtr Impact Fe	$100,496	$252,137	$272,070	$208,760
Grand Total	**$110,154,436**	**$181,973,888**	**$171,242,140**	**$155,484,820**

Appendices


Pinellas
County

Disaster Cost Recovery

With its location along the Gulf Coast of Florida, Pinellas County is vulnerable to numerous natural disasters, the most prominent and frequent of which are hurricanes from the Atlantic Basin. When natural disasters impact the county, the Emergency Management Department requests a federal disaster declaration based on the impacts sustained by public entities, residents, and businesses which are captured through a Preliminary Damage Assessment (PDA). This request utilizes damage assessment data captured by various county departments as well as municipal partners and is submitted to the Florida Division of Emergency Management (FDEM) to be combined with other counties' requests and submitted officially by the Governor to the Federal Emergency Management Agency (FEMA). This process, as well as the federal law and regulations surrounding disaster response and recovery, were promulgated into law with the Robert T. Stafford Disaster Relief and Emergency Assistance Act (1988).

Once received by FEMA Region IV – headquartered in Atlanta and covering most of the southeastern United States – Pinellas County's request is then routed to FEMA Headquarters in Washington D.C. for review by the FEMA Administrator who will then make a recommendation to the President on whether a federal disaster should be declared. The President holds the sole authority for approving or denying a request for a federal disaster declaration. Once a federal disaster is declared for Pinellas County, the Office of Management and Budget (OMB) submits a Request for Public Assistance through FDEM for FEMA's approval. Public Assistance (PA) – as opposed to Individual Assistance (IA) which focuses on providing financial relief for private residents – is aimed at local government entities and certain eligible nonprofits to recoup response and recovery related costs.



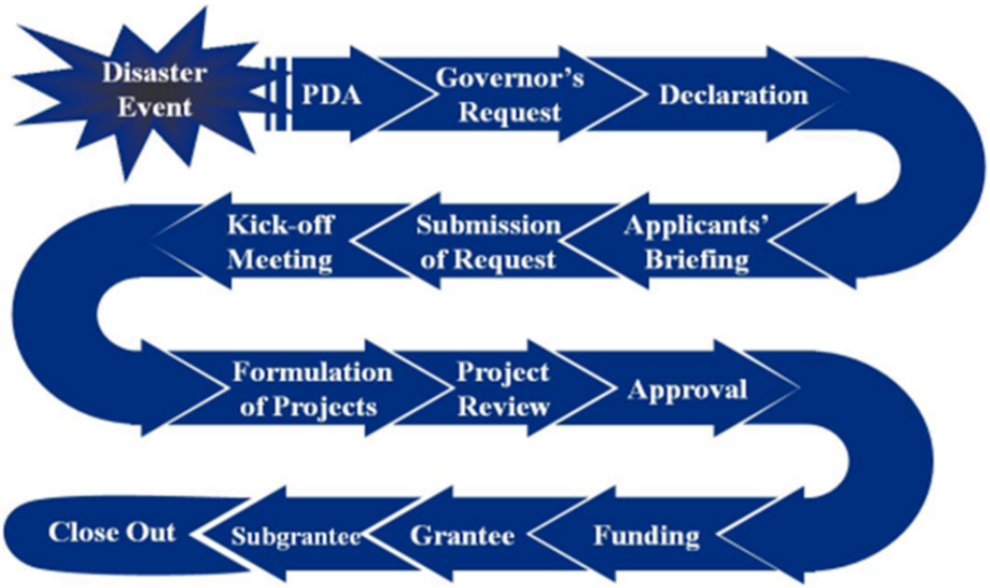
FEMA breaks down PA costs into emergency work and permanent work, totaling eight categories:

- Emergency Work:
  - Category A – Debris removal
  - Category B – Emergency protective measures

- Permanent Work:
  - Category C – Roads and bridges
  - Category D – Water control facilities
  - Category E – Buildings and equipment
  - Category F – Utilities
  - Category G – Parks, recreational, and other facilities
  - Category Z – Direct administrative costs

OMB, usually in advance of expected impacts from a known upcoming threat such as a hurricane, creates projects and tasks in the county's enterprise management system corresponding to the various categories of work, allowing departments to pull funding from their fund's reserves in order to cover unbudgeted disaster costs. OMB then works directly with FEMA Program Delivery Managers, in coordination with the various county departments which have incurred

costs related to the disaster, to write projects covering funds which have been expended or will be expended, allowing the Public Assistance program funds to replenish the various county reserves which were drawn upon. Generally, eligible county expenditures are reimbursed for 87.5% of their total, with 75% coming from FEMA as the grantor, 12.5% coming from FDEM as the grantee, and the remaining 12.5% as the county's responsibility as the subgrantee. The federal portion of the reimbursement can be increased – generally to 90% or 100% – at the discretion of the President based on the severity of the impacts to the disaster area.



Due to the significant, wide-ranging financial impacts of declared disasters and the multi-year timeline for many permanent work projects to be completed, the effort to formulate projects, provide extensive backup documentation, conduct site inspections, receive funding, and closeout these disaster recovery grants is generally a years-long process. The county currently has ten open Public Assistance grants, with those covering Hurricane Hermine, Hurricane Irma, and Hurricane Eta closed in FY26, and those covering COVID-19, Hurricane Ian, and Hurricane Idalia expected to be closed by the end of FY27:

Disaster #:	Disaster Name:	Declaration Date:	Amount Obligated as of September 2026:	Amount Submitted as of September 2026:
DR-4486	COVID-19	March 25, 2020	$12,843,608.89	$15,176,516.64
DR-4673	Hurricane Ian	September 29, 2022	$2,823,395.67	$5,592,545.50
DR-4680	Hurricane Nicole	December 13, 2022	$27,927.75	$27,927.75
DR-4734	Hurricane Idalia	August 31, 2023	$416,207.74	$2,599,753.00
DR-4806	Hurricane Debby	August 10, 2024	$72,919.60	$230,111.00
DR-4828	Hurricane Helene	September 28, 2024	$4,636,534.93	$12,519,020.00
DR-4834	Hurricane Milton	October 11, 2024	$18,568,465.07	$37,093,980.00

OMB continues to work with all county departments to ensure that damages and expenses are identified, projects formulated, and backup documentation compiled and submitted in order to maximize the county's reimbursement through the Public Assistance program.

Through the pursuit of funding opportunities, Pinellas County is committed to progressive public policy, superior public service, courteous public contact, judicious exercise of authority and responsible management of public resources to meet the needs and concerns of our citizens today and tomorrow.

Pinellas County Grant Application Submissions – FY26

In FY26 county departments submitted 53 grant applications totaling over $362.8M in requested funding. These applications span infrastructure, environmental, transportation, public health, and community services. Public Works led major submissions, including the $140M Off-Strategic Intermodal System request and the $71M Surface Transportation Block Grant, alongside coastal resilience, air quality, and watershed protection initiatives. Human Services pursued advanced public health and justice programs such as opioid treatment and Justice Assistance Grants. Other departments sought funding for aviation improvements, utilities, emergency preparedness, and housing stability.

Funding Type	Funding Requested	Percentage per Funding Type	Number of Applications
Federal Grant	$94,255,541	25.98%	27
Federal Pass-Thru Grant	$216,452,506	59.65%	6
State Grant	$51,983,635	14.33%	13
Other	$154,996	.04%	7
Grand Total	**$362,846,678**	**100%**	**53**

Public Works	$311,148,611	85.75%	23
Utilities	$18,957,077	5.22%	3
Airport	$11,001,286	3.03%	3
Human Services	$9,865,483	2.72%	11
Emergency Management	$8,238,973	2.27%	10
Housing & Community Development	$3,635,248	1.0%	3
Grant Total	**$362,846,678**	**100%**	**53**

Pinellas County Grant Funding – FY26

In FY26, Pinellas County received approximately $891.8M in grant awards, largely driven by $813.8M in Community Development Block Grant Disaster Recovery funding and major Public Works infrastructure and environmental projects totaling nearly $60M. Airport projects received about $8.75M, while Community Development programs secured $3.62M in HUD-supported housing and homelessness initiatives. Human Services obtained $2.47M for health and safety programs, and Parks & Conservation was awarded $2.45M for wastewater and environmental improvements. Smaller but meaningful awards supported Emergency Management, Utilities, the Medical Examiner, and countywide reimbursement efforts.

Funding Type	Funding Amount	Type	Grants
Federal Grant	$869,804,732	97.53%	14
Federal Pass-Thru Grant	$4,759,028	0.54%	8
State Grant	$17,099,986	1.92%	10
Local/Other	$130,709	0.01%	5
Total Grant Funding	**$891,794,455**	**100%**	**37**

Department	Funding Amount	Percentage of Award Funding	Number of Grants
Airport	$8,751,623	0.98%	3
Community Development	$3,619,380	0.41%	3
County Administration	$813,783,000	91.25%	1
Emergency Management	$289,364	0.03%	4
Human Services	$2,469,188	0.28%	6
Medical Examiner	$445,835	0.05%	2
Parks	$2,450,000	0.27%	1
Pinellas	$71,962	0.01%	1
Public Works	$59,899,157	6.72%	15
Utilities	$14,946	< 0.01%	1
Total Grant Funding	**$891,794,455**	**100%**	**37**



American Rescue Plan Act (ARPA) Closeout

Completing a Historic Federal Investment

FY27 reflects the successful completion and closeout of Pinellas County's American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF) program. Since receiving its federal allocation of $189.382M, the County has strategically deployed these one-time funds to address community needs, strengthen critical infrastructure, and support economic recovery.

ARPA funding has enabled the County to advance a diverse portfolio of projects aligned with federal eligibility requirements and local strategic priorities. Investments have included water and sewer infrastructure improvements, transportation projects, community and public health programs, economic recovery efforts, and targeted support for disproportionately impacted communities. These investments addressed immediate recovery needs while creating lasting public benefits for residents and businesses.

The County's closeout strategy emphasizes the timely completion of eligible project activities, final expenditure processing, and full compliance with U.S. Treasury reporting and documentation requirements. Throughout the program, Pinellas County has maintained rigorous financial oversight and accountability.

Pinellas County successfully administered a total of 70 projects and subprojects through the ARPA program, investing $189.382 million in eligible projects that strengthened infrastructure, supported economic recovery, and improved community services.

American Rescue Plan Act (ARPA) funds were allocated across multiple priority categories. These allocations range from large-scale commitments - such as over $76M dedicated to addressing Negative Economic Impacts and more than $62M for Water, Sewer, and Broadband Infrastructure to smaller but still essential investments in areas like Public Health, Administration, and Public Sector Capacity.

The closeout process represents a significant administrative effort involving financial reconciliation, project completion verification, subrecipient monitoring, record retention, and final federal reporting. County staff coordinated closely with all internal and external stakeholders to ensure all expenditures were properly documented and supported in accordance with U.S. Treasury requirements.

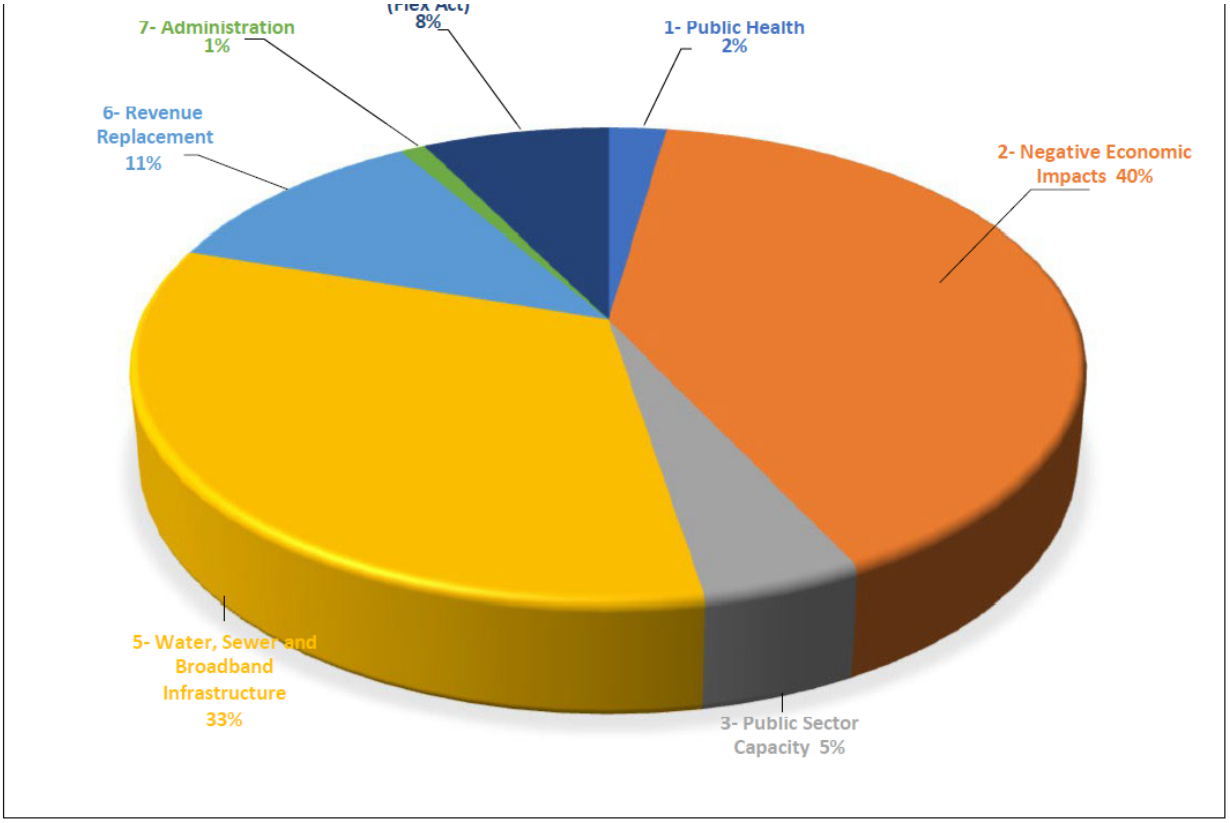
A key priority during FY27 is the successful liquidation of all eligible obligations, resolution of outstanding project balances, and submission of final reporting to the U.S. Department of the Treasury. The County's approach emphasizes accountability, transparency, and responsible stewardship of taxpayer resources while ensuring that every available federal dollar delivers intended public value.

Lasting Community Impact

Although ARPA funding is temporary, the investments made through the program will continue to benefit Pinellas County residents for years to come. Infrastructure improvements have enhanced system reliability and capacity, and community investments have strengthened quality of life throughout the County.

The successful closeout of the ARPA program demonstrates Pinellas County's ability to strategically administer large-scale federal funding while maintaining strong financial stewardship, regulatory compliance, and accountability. The investments completed through the program provide enduring public benefits and position the County to continue advancing its strategic priorities through sustainable funding sources.

Expenditure Category / Project	Total ARPA Allocation
1.0 Public Health	$4,469,375
2.0 Negative Economic Impacts	$76,400,713
3.0 Public Health-Negative Economic Impact: Public Sector Capacity	$8,734,908
5.0 Water, Sewer, and Broadband Infrastructure	$62,079,427
6.0 Revenue Replacement	$21,365,696
7.0 Administrative	$1,935,388
9.0 Surface Transportation Projects	$14,396,034
American Rescue Plan Act Total	**$189,381,543**


7- Administration
1%
8%
1- Public Health
2%
6- Revenue
Replacement
11%
2- Negative Economic
Impacts 40%
5- Water, Sewer and
Broadband
Infrastructure
33%
3- Public Sector
Capacity 5%

DECISION PACKAGE SUMMARY - INCLUDED IN ADOPTED BUDGET

General Fund

Department	Decision Package Name	Description (What is it)	# of FTE Requested	Recurring/Non-Recurring	Total Amount Requested
Animal Services	Animal Services Operating Budget Realignment	Add funds back to core service operating accounts in Animal Services that were reduced to meet the flat budget target for FY27. The funds are needed to maintain current service levels and not impact essential areas such as animal food, medical supplies, and contractual services that support daily operations and animal care.	0.0	Recurring	57,440
Building and Development Review Services	Code Enforcement Vehicles	Purchase three (3) new vehicles for three (3) Code Enforcement Officers added to the department in 2025 to implement a Short Term Rental (STR) program.	0.0	Non-Recurring	130,500
Construction and Property Management	FDEP Mandated Soils/Ground Water Remediation (Year 2)	Fund ground water remediation as required by Florida Department of Environmental Protection (FDEP).	0.0	Recurring	274,000
Construction and Property Management	Annual Lease Requirement Increases	Increase funding for annual lease expenses associated with all county leases managed under Construction and Property Management. The increase is due to inflation factors built into lease agreements.	0.0	Recurring	405,330
Construction and Property Management	Janitorial Services for Construction and Property Management Facilities	Increase funding for a new janitorial services contract that replaces the current contract being terminated due to poor performance.	0.0	Recurring	2,437,060
Judiciary	Judicial Automated Workforce System (JAWS) Support and Development Business Plan	Transfer one (1) Developer position from BTS to the Court to work under the direction of the Court Technology Officer. There is no change in current salary and benefits. The funds and FTE will be deleted in BTS.	1.0	Recurring	203,515
Office of Management & Budget	Request Buy Back of three (3) Purchasing Positions	Restore full position allocation and budget for three (3) Procurement Analyst positions in the Purchasing Division of OMB.	3.0	Recurring	270,810
Office of Management & Budget	Request Buy Back of Purchasing Training and Education Funds	Restore budget reduced in Training & Education Costs for Purchasing professional staff.	0.0	Recurring	10,000
Parks & Conservation	Eliminate Seasonal	Eliminate the Lifeguard Program in its current "temporary/seasonal"	-12.25	Recurring	(373,810)

DECISION PACKAGE SUMMARY - INCLUDED IN ADOPTED BUDGET					
Resources	Lifeguard Program	format because recruitment is very difficult, and many Lifeguard positions can't be filled each season. Lifeguards will no longer be on duty at Fort DeSoto Beach or Sand Key Beach during the summer season to monitor and respond to emergencies, minor injuries, and other safety issues. Signage will inform that there are no lifeguards on the beach, and visitors swim at their own risk.			
Public Works	Ongoing operating expenses from completing three (3) capital projects	Fund maintenance expenses upon the completion of three Capital Improvement Projects: Pinellas Trail Green Infrastructure, Stormwater Starkey Facility M10, and Roosevelt Creek Channel 5.	0.0	Recurring	30,000
Safety and Emergency Services	Motorola System Manager	Secure a dedicated Motorola System Manager (SM) resource to oversee and manage Pinellas County's Motorola radio system. The SM will provide full-time technical and administrative support to ensure optimal system performance, reliability, and compliance.	-2.0	Recurring	90,000
Supervisor Of Elections	BlueCrest Ballot Inserter	Purchase a BlueCrest Ballot Inserter to assemble ballot kits with automated postage for mailing.	0.0	Non-Recurring	1,591,750
Supervisor Of Elections	Canon Printer	Purchase a Canon printer to support ballot and in-house material printing.	0.0	Non-Recurring	55,000
Supervisor Of Elections	Secure Equipment Transporters	Secure transport carriers to support the movement and storage of election equipment.	0.0	Non-Recurring	200,000
Airport Fund					
Airport	Facilities Craftworker 2 Position	Add one (1) Craftworker 2 position to the Facilities Maintenance Department at St. Pete Clearwater International Airport (PIE). This role will be utilized to more proactively maintain the airport's assets and provide additional coverage for the airport's 24/7 operation.	1.0	Recurring	89,800
Building Services Fund					
Building and Development Review Services	Building Services Third Party Contracted Services	Use third-party contracted services to ensure that targeted levels of service are maintained when Building Services staff capacity is exceeded or staff vacancies require outside support. When needed, the services provided include building inspections (electrical, mechanical, and plumbing); plan examinations,	0.0	Recurring	130,000

DECISION PACKAGE SUMMARY - INCLUDED IN ADOPTED BUDGET					
		and/or building permit intake and review. (both residential and commercial applications).			
Business Technology Services Fund					
Business Technology Services	County Application Tracking System (CATS) Replacement	Replace the County Application Tracking System (CATS).	0.0	Non-Recurring	429,700
Business Technology Services	Civil Serve	Implement Civil Serve software package to automate and streamline electronic service processes by integrating Navigator Case Manager, Odyssey, and Civil Serve. This reduces manual data entry, lowers error rates, streamlines document exchange, and increases service efficiency.	0.0	Non-Recurring	329,780
Transportation Trust Fund					
Public Works	Tierra Verde Neighborhood Median Maintenance	Tierra Verde Neighborhood Median Maintenance — Addition to Contract 22-0303-B	0.0	Recurring	74,140
Emergency Medical Services Fund					
Safety and Emergency Services	Replacement of Legacy Computer-Aided Dispatch (CAD) System	The current Computer-Aided Dispatch (CAD) system is no longer capable of meeting evolving operational, regulatory, and technical requirements. It cannot adequately support current FDLE requirements and associated compliance standards. This project proposes the procurement and implementation of a Commercial Off-The-Shelf (COTS) CAD solution. A COTS platform transfers primary responsibility for software maintenance, updates, and 24/7 technical support to the vendor under established service-level agreements (SLAs). This support model reduces internal staffing burdens, improves system reliability, and ensures that regulatory updates, security patches, and functional enhancements are delivered in a structured and timely manner.	0.0	Recurring	1,000,000
Employee Health Benefits Fund					
Employee Health Benefits	Employee Health/Benefits Advocacy Services	Benefit advocacy services will be transferred to a new provider to improve delivery of healthcare navigation solutions designed to support employees and their families	0.0	Recurring	512,260

DECISION PACKAGE SUMMARY - INCLUDED IN ADOPTED BUDGET					
		throughout their healthcare journeys. Key features include; 1. Cost effective care: guides employees to the right care at the right time. 2. Evidence based health promotion strategies and support (driving health screenings) to optimize health and wellness. 3. Comprehensive support tailored to meet the needs of employees. 4. Enhanced employee experience: improved overall health outcomes is savings for employees. The vendor backs these services with a 2:1 guaranteed Return on Investment (ROI) to the County.			
Employee Health Benefits	Increase Medical Claims and Plan Administration Expense	Increase the medical claims and plan administration account budgets by $3,900,000 over the FY26 Amended Budget based on 5-6% annual growth in actual expenses experienced over the past three years.	0.0	Recurring	3,900,000
Fleet Fund					
Office of Fleet and Asset Management	Fleet Vehicle Lifts	Purchase two vehicle lifts, light and medium duty vehicle lifts, to assist with daily maintenance activities.	0.0	Non-Recurring	86,224
Office of Fleet and Asset Management	Parts & Repair Maintenance Adjustment	Add funding for the Vehicle Parts account ($234,940) and funding for the Repair & Maintenance account ($100,000).	0.0	Recurring	334,940
Risk Financing Fund					
Office of Management & Budget	One-Time Retirement Payout, Risk Management Division	Fund a one-time leave payout for an employee retirement.	0.0	Non-Recurring	28,100
Solid Waste Revenue & Operating Fund					
Solid Waste	Repeal the Municipal Recycling Grant program	Resolution No. 05-59 established the MRG Program, which is funded through the solid waste operating budget at $500k per fiscal year. Its original purpose was to help municipalities launch curbside recycling programs. The program reimburses municipalities for expenses directly related to, and in support of: recycling - including equipment purchases, personnel payroll, operating costs, and products made from recycled content. In recent fiscal years, most expenditures were for operating cost reimbursements. Pinellas County	0.0	Recurring	(500,000)

DECISION PACKAGE SUMMARY - INCLUDED IN ADOPTED BUDGET					
		Solid Waste (SW) seeks to shift investment away from maintenance to the advancement of waste diversion programs that will benefit our future generations.			
Solid Waste	Safety Ad Campaign: Proper Disposal of Rechargeable Batteries	Safety Ad Campaign: Proper Disposal of Rechargeable Batteries (One Time Expense)	0.0	Non-Recurring	96,000
Utilities - Sewer Revenue & Operating Fund					
Utilities	Utilities - North Operations (Dunn) - Asset Request - Generators, Infrared Camera, Trailer	Purchase three (3) portable generators to provide emergency power during storm events and prevent Sanitary Sewer Overflows; one larger trailer to efficiently transport bypass pumps and hoses across the facility and collection system; and one infrared camera to support predictive electrical maintenance by detecting hotspots and wiring issues early, improving safety and reliability.	0.0	Non-Recurring	259,000
Utilities	Utilities - Maintenance - Asset Request - GPRs, Camera Systems w/Monitors	Purchase two (2) Ridgid RM200B SeeSnake Max Camera Systems with the Monitors (#47528) and three (3) Ground Penetrating Radars.	0.0	Non-Recurring	105,380
Utilities - Water Revenue & Operating Fund					
Utilities	Utilities - Financial Services - Customer Payment Kiosk	Lease one (1) customer payment kiosk for 14 S. Fort Harrison, Downtown Clearwater. The kiosk will be able to accept cash, checks, debit/credit, and mobile pay payment options.	0.0	Recurring	45,000

User Fees

Airport	FY26 Adopted	FY27 Adopted
I. Ground Transportation Fees		
I-A. On-Airport Car Rental Companies	Minimum Bid or 10% of gross revenues	Minimum bid or 10% of gross receipts, whichever is greater
I-B. Off-Airport Car Rental Companies	$50.00 per month or 10% of gross revenues	$50.00 per month or 10% of gross revenues
I-C. Transportation Network Companies (TNC) - Uber/Lyft/Ride Share	$4.00 per pick-up	$4.00 per pick-up
I-D. Commercial Ground Transportation Provider (taxicabs, limousines, car services, and any other provider utilizing Ground Transportation lot)	$4.00 per pick-up	$4.00 per pick-up
I-E. Hotel Courtesy Shuttles	$600.00/year	$600.00/year
I-F. Peer-to-Peer Rentals		$100.00 per month or 10% of gross revenues, whichever is greater
II. Aviation Fees		
II-A. Daily Terminal Ramp Parking (over 4 hours) (per plane) Passenger Airlines		
II-A-1. Category A or B	$30.00	$30.00
II-A-2. Category C	$40.00	$40.00
II-A-3. Category D	$50.00	$50.00
II-B. Daily Terminal Ramp Parking (over 4 hours) (per plane) Cargo Airlines		
II-B-1. Category A or B: 0 - 100,000 lbs.	$60.00	$0.00
II-B-2. Category C: 100,001 - 400,000 lbs.	$80.00	$0.00
II-B-3. Category D: Over 400,000 lbs.	$100.00	$0.00
II-C. Daily Parking Fee Outside Terminal Ramp (non-leased) (per plane)		
II-C-1. Single Engine Aircraft	$10.00	$10.00
II-C-2. Twin Engine Aircraft	$15.00	$15.00
II-C-3. Jet Engine Aircraft	$25.00	$25.00
II-D. Terminal Facility Fees (Determined by Number of Outbound Operations)		
II-D-1. 0 - 3,000 departures		$250.57
II-D-2. 3,001 - 6,000 departures		$240.55
II-D-3. > 6,000 departures		$223.71
II-D-1. 0 - 2,500 departures	$75.00	$0.00

Airport	FY26 Adopted	FY27 Adopted
II-D-2. 2,501 - 5,000 departures	$65.00	$0.00
II-D-3. 5,001 - 7,500 departures	$60.00	$0.00
II-D-4. > 7,500 departures	$55.00	$0.00
'		
II-E. Passenger Screening Fees (per passenger)		
II-E-1. Flexible Response		
II-E-1-a. All enplaned passengers per month	$0.60	$0.00
'		
II-F. Fuel Flowage Fees (per gallon)		
II-F-1. Airlines		
II-F-1-a. 0 (Zero) to 20,000 gallons per month	$0.06	$0.00
II-F-1-b. 20,001 to 100,000 gallons per month	$0.02	$0.00
II-F-1-c. Above 100,000 gallons per month waived for that portion of fuel purchased > 100K		
II-F-2. General Aviation		
II-F-2-a. All other users	$0.07	$0.07
'		
II-G. Airline Landing Fees (per thousand pounds)		
II-G-1. With Agreement	$0.95	$1.43
II-G-2. Without Agreement	$1.10	$1.66
II-H. Passenger Loading Bridge Fee (per plane)		
II-H-1. All Airlines per use	$50.00	$50.00
III. Other Fees		
III-A. Terminal/Office Rental (per Square Foot per year)	$24.26	$24.26
III-B. Wick Wing Office Rental (per Square Foot per year)	$22.95	$22.95
III-C. Automobile Storage Fees for Overflow Lot on 46th St (per day)	$4.00	$8.00 per space per day
III-D. Security Card Replacement		
III-D-1. Fingerprinting	$50.00	$50 for fingerprinting
III-D-2. Badge Renewal	$30.00	$30 per badge renewal
III-D-3. Lost Badge	$150.00	$150 per lost badge
III-D-4. Unaccounted Badge	$200.00	$200 per unaccounted badge (after termination)
III-D-5. Badge Replacement	$25.00	$25 per badge (to change info)
III-D-6. Tenant Keys	$25.00	$25.00 for new tenant key(s)
III-E. Paid Parking Lot Fees		
III-E-1. Short Term		
III-E-1-a. First Ten Minutes of Use	Free	Free
III-E-1-b. First Hour	$2.00	$2.00
III-E-1-b-1. Each Additional 20 Minutes of Use	$1.00	$1.00

Airport	FY26 Adopted	FY27 Adopted
III-E-1-b-2. Short Term Daily (24 Hours) Maximum Rate	$24.00	$25.00 maximum for 24 hours
III-E-2. Long Term		
III-E-2-a. First Ten Minutes of Use	Free	Free
III-E-2-b. First Hour	$2.00	$2.00
III-E-2-b-1. Each Additional 20 Minutes of Use	$1.00	$1.00
III-E-2-b-2. Long Term Daily (24 Hours) Maximum Rate	$15.00	$16.00 maximum for 24 hours
III-E-3. Economy		
III-E-3-a. First Ten Minutes of Use	Free	Free
III-E-3-b. First Hour	$2.00	$2.00
III-E-3-b-1. Each Additional 20 Minutes of Use	$1.00	$1.00
III-E-3-b-2. Daily (24 Hours) Maximum Rate	$10.00	$12.00 maximum for 24 hours
III-E-4. Cell Phone Lot	Free	Free
III-E-4-a. No Overnight Parking (Overnight vehicles will be towed)		
III-F. Leased Lot Parking Fee (Tenants) (per space per month)	$30.00	$30.00
III-G. Passenger Facility Charge (per enplaning passenger)	$4.50	$4.50 per enplaned passenger
Note: Fee is collected by airlines and remitted to Airport.		
III-H. Customer Facility Charge (CFC) - per on-airport rental car contract (per day)	$4.00	$6.00
Note: Fee is collected by rental car concessionaires and remitted to Airport.		

Animal Services	FY26 Adopted	FY27 Adopted
I. Impoundment		
I-A. Sterilized (mandatory chip included in reclaim)	$75.00	$75.00
I-B. Intact	$150.00	$150.00
Option 1 - When unaltered animals are impounded and reclaimed by the owner, an incentive will be offered at that time to have the animal spayed/neutered at the suggested price listed under item IV, and in addition the impound fee will be waived. Boarding fees will be assessed as outlined in item III. NOTE: Fee includes MANDATORY microchip and core vaccines (excludes rabies vaccine).		
Option 2 - When unaltered animals are impounded and reclaimed by the owner, the owner can opt to pay the intact animal reclaim fee and take their animal to a vet of their choice for spay/neuter within 30 days of reclaim. The owner must then submit a request for the difference of Intact Animal Reclaim Fee and the Sterilized Intact Fee (current difference $50.00). Mandatory chip MUST be purchased through vet or issued at the shelter. Boarding fees will be assessed as outlined in item III.		
I-C. Other Reclaim - not domestic cat or dog - each instance	$50.00	$50.00
I-D. Medical Therapy for Impounded / Reclaimed Animals		

Animal Services	FY26 Adopted	FY27 Adopted
I-D-1. Minimum Veterinary Service	$50.00	$75.00
I-D-2. Limited Veterinary Service	$75.00	$125.00
I-D-3. Extensive Veterinary Service	$150.00	$175.00
I-D-4. Emergency Veterinary Service	$250.00	$300.00
I-E. Community Cat First Impound (mandatory microchip included)	$20.00	$20.00
'		
II. Vaccinations		
II-A. Regular Rabies	$18.00	$18.00
II-B. Low Cost Rabies Clinic	$12.00	$12.00
'		
III. Board (per day)	$15.00	$15.00
'		
IV. Spay/Neuter		
IV-A. Spay - Dog	$75.00	$75.00
IV-B. Spay - Cat	$75.00	$75.00
IV-C. Neuter - Dog	$75.00	$75.00
IV-D. Neuter - Cat	$75.00	$75.00
NOTE: This service is provided upon reclaim		
'		
V. Adoptions		
V-A. Special		
V-A-1. Dog Rate - Special	$25.00	$25.00
V-A-2. Cat Rate - Special	$25.00	$25.00
V-B. Regular		
V-B-1. Dog Rate - Regular	$40.00	$50.00
V-B-2. Six (6) Months or Younger Dogs	$100.00	$100.00
V-B-3. Small Breed Dogs	$100.00	$100.00
V-B-4. Cat Rate - Regular	$40.00	$40.00
V-C. Adoption (other)		
V-B-5. Kittens - Six (6) months or younger	$50.00	$50.00
V-C-1. Rate to be determined between $40 - $125	$40.00 - $125.00	$40.00 - $125.00
'		
VI. Licenses		
VI-A. Dog/Cat (1 year license)	$23.00 (a) (b)	$24.00 (a) (b)
VI-B. Dog/Cat (3 year license)	$46.00 (a) (b)	$48.00 (a) (b)
VI-C. License Late Fee (30 days past due)	$10.00	$10.00
VI-D. Duplicate Tag	$5.00	$5.00
VI-E. Microchip ID	$20.00	$20.00
(a) - Incentive - Veterinary Clinics and /or agents for the sale and handling of licenses will receive an incentive in the form of a discount: 5%	(a) Incentive	(a) Incentive
(b) - Incentive - Veterinary Clinics and /or agents for utilizing the online licensing reseller portal to perform data entry of licenses	(b) Incentive	(b) Incentive

Animal Services	FY26 Adopted	FY27 Adopted
sold will receive an incentive in the form of a discount for each license sold: 2%		
(c) - A rebate in-kind for pet owners who elect to have their Non-Sterilized pets Sterilized. Must show proof of sterilization and current intact license. No cost for next required license. Pinellas County Code Section 14-47(b) authorizes rebate.	(c) Rebate In-Kind	(c) Rebate In-Kind
'		
VII. Other		
VII-A. Euthanasia/Cremation		
VII-A-1. Euthanasia/Cremation (59 lbs. and under)	$80.00	$80.00
VII-A-2. Euthanasia/Cremation (60lbs to 99lbs.)	$120.00	$120.00
VII-A-3. Euthanasia/Cremation (pocket pets, rabbits, etc.)	$30.00	$30.00
VII-B. Cremation Only		
VII-B-1. Cremation Only (59 lbs. and under)	$50.00	$50.00
VII-B-2. Cremation Only (60 lbs. to 99lbs)	$70.00	$70.00
VII-B-3. Cremation Only (pocket pets, rabbits, etc.)	$20.00	$20.00
VII-C. Euthanasia Only		
VII-C-1. Euthanasia Only (40 lbs. and under)	$30.00	$30.00
VII-C-2. Euthanasia Only (41 lbs. to 59lbs.)	$50.00	$50.00
VII-C-3. Euthanasia Only (pocket pets, rabbits, etc.)	$10.00	$10.00
VII-D. Pickup/Delivery of any Animals	$75.00	$75.00
VII-L. Landlord/Property Surrender Fee - per instance	$75.00	$75.00
VII-J. Owner Surrender	$75.00	$75.00
VII-K. Owner Surrender with litter	$100.00	$100.00
VII-I. Heartworm and Flea Treatment	Market Value	Market Value
VII-F. Dangerous Dog Registration: Includes one inspection annually	$500.00	$500.00
VII-H. Hobby Breeder Application	$30.00	$30.00
VII-G. Pet Dealer & Kennel Permits	$200.00	$200.00
VII-N. Retail Pet Store Permit	$400.00	$400.00
VII-E. Guard Dog Annual Registration	$125.00	$125.00
VII-M. Irresponsible Owner Annual License Surcharge	$75.00	$75.00
VII - O - Electronic Service Convenience Fee - NOTE: Not for License Resellers		Market Value

Board of County Commissioners	FY26 Adopted	FY27 Adopted
I. Dishonored Check Fee		
In accordance with Sections 125.0105 and 832.08(5), F.S., a service fee for the collection of a dishonored check, draft, or other order will be charged as follows, whichever is greater:		
'		
I-A. Face value of check:		
I-A-1. Does not exceed $50.00.	$25.00	$25.00
I-A-2. Is more than $50.00, but does not exceed $300.00.	$30.00	$30.00

Board of County Commissioners	FY26 Adopted	FY27 Adopted
I-A-3. Is more than $300.00, but does not exceed $800.00.	$40.00	$40.00
I-A-4. Is more than $800.00.	5% of Face Value of the Check	5% of Face Value of the Check
II. Duplication Charges for Public Records		
II-A-1. One-sided copy no more than 8 ½" x 14"	$0.15	$0.15
II-A-2. Two-sided copy no more than 8 ½" x 14"	$0.20	$0.20
II-A-3. One-sided copy 11" x 17"	$0.25	$0.25
II-A-4. Two-sided copy 11" x 17"	$0.30	$0.30
II-A-5. Certified copy of a public record	$1.00	$1.00
II-A-6. Copies on electronic media	Actual Cost of Duplication	Actual Cost of Duplication
II-A-7. Portions of Construction Plans/Prints 24"x36"	$7.00 per page	$7.00 per page
NOTE: The first $5.00 of applicable charges shall be waived based on the cost of processing payments. When the nature or volume of a public records request requires extensive use of information technology resources or extensive clerical or supervisory assistance, a special service charge shall be assessed as provided in section 119.07, F.S.		
III. Credit Card Convenience Charge	Actual Cost per Vendor Agreement	Actual Cost per Vendor Agreement

Contractor Licensing Department	FY26 Adopted	FY27 Adopted
I. Application for Examination or Reciprocity:		
I-A. Journeyman	$25.00	$25.00
I-B. Contractor	$250.00	$250.00
II. Registration/Renewals of State Certified Contractors	$35.00	$35.00
III. Renewals:		
III-A. Active License	$112.50	$112.50
III-B. Inactive License	$56.25	$56.25
III-C. Journeyman	$35.00	$35.00
IV. Late Fees:		
IV-A. After September 30 for Six (6) Months	$100.00	$100.00
IV-B. After Six (6) Months	$150.00	$150.00
V. Reinstatement of License (See exception for State Certified Contractors)	$125.00	$125.00
VI. Countywide Board of Adjustments and Appeals Appeal	$100.00	$100.00

Contractor Licensing Department	FY26 Adopted	FY27 Adopted
VII. Product Approval	$100.00	$100.00
VIII. Change of Status Applicants Qualifying a Corporation, LLC, or a Fictitious Name	$100.00	$100.00
IX. Verification of License Status	$30.00	$30.00
X. Reciprocity Letters	$30.00	$30.00
NOTE: The Construction Licensing Board will be assessing equity and market competitiveness of fees and fines. These may require modification during the course of the year.		

Building and Development Review Services	FY26 Adopted	FY27 Adopted
Table of Contents		
I. General Notes		
II. Permit Fees General		
III. Plan Review		
IV. Combination Permits		
V. Building Stand Alone Permits		
VI. Electrical Stand Alone Permits		
VII. Plumbing Stand Alone Permits		
VIII. Gas Stand Alone Permits		
IX. Mechanical Stand Alone Permits		
X. Inspections		
XI. General/Administrative Fees		
XII. Interlocal Municipal Fees		
XIII. Private Provider Administrative Fees		
I. General Notes		
•Building Permit fee shall be as the Pinellas County Published Fees schedule.		
•Permit fees shall be based on the construction valuation of the proposed work unless listed in the schedule. The construction valuation shall include all labor and materials cost for all trades as stated on the permit application and/or executed construction contract. “Final building permit valuation shall be set by the building official” per FBC109.3		
•The permit fees for new construction shall be based on the submitted construction cost but not less than the latest building valuation data published by the International Code Council (www.iccsafe.org/building-safety-journal/bsj-technical/building-valuation-data) based on the gross work area for all new constructions and additions. One and Two Family Dwellings interior unconditioned spaces, open and covered exterior spaces (garage, attic, porches) will be calculated as Utility Occupancy for permit cost.		
•The permit fees for shell building construction shall be based on the submitted construction valuation but not less than the latest		

Building and Development Review Services	FY26 Adopted	FY27 Adopted
60% of the building valuation data published by the International Code Council based on the gross work area.		
•The permit fees for interior and exterior remodels, rehabs, and repairs shall be based on the submitted construction valuation but not less than the 40% of the latest building valuation data published by the International Code Council based on the gross work area.		
(•Minimum permit fees shall be $100.00 per required trade inspection regardless of value unless listed in schedule.) Fees for permits or services not specified in the fee schedule shall be based on $100.00 per inspections and $125.00 min plan review fee.		
•All building permit are subject to the Florida Building Permit Surcharges Per. FS 553 and FS 468 (2.5% of permit fees value or $4.00 minimum) and a Technology Fee per schedule.		
•Permit fees shall be based on the construction valuation of the proposed work unless listed in the schedule. The construction valuation shall include all labor and materials cost for all trades as stated on the permit application and/or executed construction contract. “Final building permit valuation shall be set by the building official” per FBC109.3		
•The permit fees for new construction shall be based on the submitted construction cost but not less than the latest building valuation data published by the International Code Council (www.iccsafe.org/building-safety-journal/bsj-technical/building-valuation-data) based on the gross work area for all new constructions and additions. One and Two Family Dwellings interior unconditioned spaces, open and covered exterior spaces (garage, attic, porches) will be calculated as Utility Occupancy for permit cost.		
•The permit fees for shell building construction shall be based on the submitted construction valuation but not less than the latest 60% of the building valuation data published by the International Code Council based on the gross work area.		
•The permit fees for interior and exterior remodels, rehabs, and repairs shall be based on the submitted construction valuation but not less than the 40% of the latest building valuation data published by the International Code Council based on the gross work area.		
•Minimum permit fees shall be $100.00 per required trade inspection regardless of value unless listed in schedule. Fees for permits or services not specified in the fee schedule shall be based on $100.00 per inspections and $125.00 min plan review fee.		
•All building permit are subject to the Florida Building Permit Surcharges Per. FS 553 and FS 468 (2.5% of permit fees value or $4.00 minimum) and a Technology Fee per schedule.		
Work exempt from Building Permits.		
• A Building Permit is not required for minor repairs where the valuation does not exceed $500.00, unless there is a structural component, or includes electrical, mechanical , or plumbing trades. (See FBC 105.2.2)		
•No building permit is required for fences of chain link, vinyl or wood 6' or less in height, paving, Driveways, flatwork, work of a strictly cosmetic nature (painting, wallpapering, trim, kitchen cabinets, etc.), but may require Zoning Clearance, Environmental/Habitat and Regulatory Services/Right of way permits.		

Building and Development Review Services	FY26 Adopted	FY27 Adopted
•See Chapter 1 section 105.2, of the Florida Building Code with Pinellas County Amendments and the Pinellas county website for more information.		
Contract Communities Only		
Pinellas County Building Services performs Building Official, Plan Review, Zoning Verification, Permitting and Construction inspections by Interlocal Agreement for a number of incorporated Municipalities. These municipalities have local ordinances regulations, and zoning that differ from the unincorporated portion of the County. In some cases, items exempted from permitting by the unincorporated ordinances and regulations will require permits and inspection in the municipalities.		
When in doubt about whether a permit is required in these municipalities, please contact our office at 727-464-3888 or check the Building Services website at http://www.pinellascounty.org/build/.		
Express Permits (On-Line) http://www.pinellascounty.org/build/permitting.htm		
ALL PERMITS SUBJECT TO DEVELOPMENT REVIEW SERVICES (DRS) FEES, ZONING, HABITAT, RIGHT OF WAY, UTILITIES, SITE PLAN, IMPACTS. SEE DRS FEE SCHEDULE FOR MORE INFORMATION.		
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II. Permit Fees General		
II-A. Permit Fee Minimum (Per trade for single trip inspections when there is no specific permit fees specified within the fee schedule)	$100.00	$100.00
II-B. "After-the-Fact" permit fees		
II-B-1. Shall be two (2) times the normal permit fees.		
II-B-2. Any subsequent "After-the-Fact" permit issued to the same licensed contractor within the following twelve (12) months shall be ten (10) times the normal permit fees.		
* Fixed Fee Permits are calculated on the historical average number of expected inspections. The County reserves the right to limit or increase the number of inspections and adjust fees accordingly.		
* No credit or fee reduction for "Master Plan" permits.		
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III. Plan Review (fees are non-refundable)		
III-A. Plan Review Commercial (Charges on original plan review, revisions, and interiors).	25.0% of permit fee; Min. $125.00	25.0% of permit fee; Min. $125.00
III-B. Plan Review Residential (Charges on original plan review, revisions, and interiors).	25.0% of permit fee; Min. $125.00	25.0% of permit fee; Min. $125.00
III-C. Plan Review Revisions and Supplements, Residential and Commercial	$50.00 First page; $15.00 each add page	$50.00 First page; $15.00 each add page
III-D. Plan Review Fee subject to an Interlocal Agreement where a Building Permit is not issued by Pinellas County Building Services (Charges on original plan review, revisions, and interiors).	Additional 10.0%	Additional 10.0%
III-E. Building Life Safety Fire Resistance Review Charges to all Commercial New, Remodel and Addition permits.	$125.00	$125.00
III-F. Expedited Plan Review (Manager approval required)		

Building and Development Review Services	FY26 Adopted	FY27 Adopted
III-F-1. Residential	$400.00	$400.00
III-F-2. Commercial		
III-F-2-a. Between 0-5,000 sq. ft.	$500.00	$500.00
III-F-2-b. More than 5,000 sq. ft.	Add'l 50.0% of Plan Review; Min $500.00	Add'l 50.0% of Plan Review; Min $500.00
III-G. Plan Review Additional Fee for Flood Zones - Substanstial Damage/Improvement	Add 25% of Plan Review	Add 25% of Plan Review
III-H. Piling/Grade Beam Foundation Review Additional Fee	Add 20.0% of Plan Review	Add 20.0% of Plan Review
III-I. Building Code Site Plan Review (excluding 1 & 2 Family Detached on Single Lots)	$125.00	$125.00
III-J Flood Location Ordinance Review per permit in flood zone	$15.00	$15.00
NOTE: The third and any subsequent plan review of signed & sealed plans, for the same noted Code Violation, will be charged at four (4) times the applicable plan review fee. Per FS 553.80(2)(b) '		
IV. Combination Permits		
$100.00 min per required inspection; $125.00 min plan review		
IV-A. Residential Buildings - 1 and 2 Family Dwellings and accessory structures valuation up to $600,000 Includes Building, Electrical (includes saw pole or power pole), Plumbing, Mechanical, Inspections and Plan Review.	$11.00 per $1,000.00; Min. $100.00 per inspection	$11.00 per $1,000.00; Min. $100.00 per inspection
IV-B. 1 and 2 family valuation over $600,000 - Includes Building, Electrical, Plumbing, Mechanical, Inspections and Plan Review.	$8.00 per $1,000.00; Min. $100.00 per inspection	$8.00 per $1,000.00; Min. $100.00 per inspection
IV-C. Commercial Buildings valuation up to $1 million - Includes Building, Electrical, Plumbing, Mechanical, Inspection and Plan Review.	$9.00 per $1,000; Min. $100 per inspection	$9.00 per $1,000; Min. $100 per inspection
IV-D. Commercial Buildings valuation portion over $1 million - Includes Building, Electrical, Plumbing, Mechanical, Inspections and Plan Review.	$8.000 per $1,000; Min. $100 per inspection	$8.000 per $1,000; Min. $100 per inspection
IV-E. Permit Revisions and Supplements, Residential and Commercial	Value based per Schedule or $100.00 min per additional trade inspection	Value based per Schedule or $100.00 min per additional trade inspection
IV-F. Shell building fees shall be based on the submitted construction valuation but not less than 60% of the latest building valuation data published by the International Code Council based on the gross work area. Includes Building, Electrical, Plumbing, Mechanical, Inspections and Plan Review as applicable.	See Text	See Text
IV-G. Early Start Permit (Interior work prior to first required inspection - See separate policy for instructions and limitations)	$160.00	$160.00
IV-H. Threshold Building (Charged on all buildings that meet State of Florida definition of a threshold building)	Additional 20.0% of standard permit fee.	Additional 20.0% of standard permit fee.
IV-I. Solar Permits (Building, Plan Review for wind resistance engineering)		
IV-I-1. Domestic Water Heating - Each (includes Building, Plan Review, Plumbing & Electrical)	$335.00	$335.00
IV-I-2. Photovoltaic Systems - Each (includes Building, Plan	$250.00	$250.00

Building and Development Review Services	FY26 Adopted	FY27 Adopted
Review & Electrical)		
IV-I-3. Pool/Spa Heating System - Each (includes Building, Plan Review & Electrical)	$250.00	$250.00
IV-J. Spa, Swimming Pools and Hot Tubs		
IV-J-1. Spa, Swimming Pool and Hot Tubs, with Deck. Includes Building, Electric and Plans Review fee. Up to $40,000.00 value.	$550.00	$550.00
IV-J-2. Spa, Swimming Pool and Hot Tubs - additional value exceeding $40,000.00. Added to fee above.	$5.50 per $1,000.00	$5.50 per $1,000.00
IV-K. Construction Trailer or Sales Trailer includes all trades and plan review	$400.00	$400.00
IV-L. Mobile Home on lot setup. Includes all trades and plan review.	$650.00	$650.00
'		
V. Building Stand Alone Permits		
NOTE: Additional fees shall apply for work performed beyond the scope of the Building contractor's license (e.g., electrical, mechanical, plumbing). Fees shall be calculated on the gross value of the work per section IV A-D or as listed below. Minimum fee if not listed is $100 per required inspection and $125.00 Min Plan Review, if applicable.		
V-A. Antenna Co Locate (no electric) includes Plan Review	$225.00	$225.00
V-B. Aluminum Structures without slab/footers: Screen room, Pool Cage, porch, carport, includes Building inspections and Plan Review	$250.00 plus $1.00 per $1000.00 value	$250.00 plus $1.00 per $1000.00 value
V-C. Aluminum Structures with slab/footers: Screen room, Pool Cage, porch, carport, includes Building Inspections and Plan Review	$350.00 plus $1.00 per $1000.00 value	$350.00 plus $1.00 per $1000.00 value
V-D. Demolition		
V-D-1. Commercial Demolition Permit includes all trades and plan review.	$325.00	$325.00
V-D-2. Residential Demolition Permit	$225.00	$225.00
V-D-3. Mobile Home Demolition - Plumbing Only	$100.00	$100.00
V-E. Damage pre-permit inspection, Fire or Structural (Includes Building and Electrical inspection)	$200.00	$200.00
V-F. Daycare - Inspections only - Includes Bldg., Elec. & Fire Life-Safety.	$200.00	$200.00
V-G. Move Building Per-Inspections within Pinellas County Only. An additional/supplement permit will be required for foundation and building set per fee schedule.	$300.00	$300.00
V-H. Reroof		
V-H-1. Reroof - Residential or Commercial - 1st 20 Squares	$180.00	$180.00
V-H-2. Reroof - Residential or Commercial - Each additional Square	$1.50	$1.50
V-H-3. Reroof Metal/Alum Roof Over– Residential or Commercial - 1st 20 Squares Includes Plan Review	$235.00	$235.00
V-H-4. Reroof Metal/Alum Roof Over- Residential or Commercial - Each additional Squares	$1.50	$1.50
V-I. Retaining Walls, Masonry Walls, Seawalls Includes plan review	$300.00 plus $0.25 per. Lin. Ft.	$300.00 plus $0.25 per. Lin. Ft.
V-J. Signs		
V-J-1. Signs (Billboard, Pylon, or Pole Signs) no Electrical, Includes plan review	$320.00	$320.00

Building and Development Review Services	FY26 Adopted	FY27 Adopted
V-J-2. Signs (Billboard, Pylon, or Pole Signs) Includes Electrical and plan review	$420.00	$420.00
V-J-3. Signs (Wall) no Electrical, Includes plan review	$220.00	$220.00
V-J-4. Signs (Wall) Includes Electrical and plan review	$320.00	$320.00
V-K. Vinyl Siding, Soffit & Fascia, Stucco over frame	$135.00	$135.00
V-L. Shed Detached (Building Permit Not Required for one-story storage shed less than 100 sq. ft. with no electrical, plumbing, or mechanical. May require Zoning/Habitat Permit.		
V-L-1. Shed Frame Built on site - Shell Only (Max 3 Inspection trips) Includes plan review	$375.00	$375.00
V-L-2. Shed Prefab greater 100 sq. ft. Includes plan review	$175.00	$175.00
V-M. Tents		
V-M-1. Tents includes plan review	$150.00	$150.00
V-M-2. Each additional tent within 100 Ft	$45.00	$45.00
V-N. Windows, Doors, shutters, Garage doors residential or commercial includes plan Review		
V-N-1. Up to 20 Openings (For Electric shutters add $100.00)	$145.00 per 20	$145.00 per 20
V-N-2. Each additional opening	$5.00	$5.00
'		
VI. Electrical Stand Alone Permit Fees		
NOTE: Additional fees shall apply for work performed beyond the scope of the electrical contractor's license (e.g., building, mechanical, plumbing). Fees shall be calculated on the gross value of the work per IV A-D or as listed below. Minimum fee if not listed is $100 per required inspection and $125.00 Min Plan Review, if applicable.		
VI-A. Temporary Underground Service (T.U.G.) and Pre-Power Inspections Commercial and Residential	$100.00	$100.00
VI-B. Commercial Alarm System and/or Low Voltage, includes Plan review	$350.00	$350.00
VI-C. Saw/Power Pole, Well Pump, Single/Double Pedestal	$135.00	$135.00
VI-D. Residential Service Change	$135.00	$135.00
VI-E. Commercial Service Change	$170.00	$170.00
VI-F. Re-certification of Electric Service Residential or Commercial	$170.00	$170.00
VI-G. Residential Generator includes all trades and Plan Review	$300.00	$300.00
'		
VII. Plumbing Stand Alone Permit Fees		
NOTE: Additional fees shall apply for work performed beyond the scope of the plumbing contractor's license (e.g., building, mechanical, electrical). Fees shall be calculated on the gross value of the work per section IV A-D or as listed below. Minimum fee if not listed is $100 per required inspection and $125.00 Min Plan Review, if applicable.		
VII-A. Water Heater Replacement equal change out (Tank or Tankless) - Electric or Gas Reconnect, same locations	$85.00	$85.00
VII-B. Water Heater Relocate/ tank to tankless or new tankless - Electric or Gas	$200.00	$200.00
VII-C. Water Conditioner - New Installation or Relocation	$125.00	$125.00
VII-D. Water Conditioner - Replacement - Same Location	$85.00	$85.00

Building and Development Review Services	FY26 Adopted	FY27 Adopted
VII-E. New Commercial/Residential Utility Site Work, Sewer or Water	$100.00 first 100 ft.; $75.00 each add'l 100 ft.	$100.00 first 100 ft.; $75.00 each add'l 100 ft.
VII-F. Existing Residential Water Service or Sewer Replacement Size for Size	$85.00	$85.00
VII-G. Re-pipe Water Distribution - Res/Comm. One Inspection	$125.00	$125.00
VII-H. Submeters	$125.00 per every 10	$125.00 per every 10
VII-I. Shower Pan Replacement Plumbing Only	$185.00	$185.00
VII-J. Bathtub to Shower Conversion including Building Inspection	$275.00	$275.00
VII-K. Residential Washing Machine Supply Valve Outlet Box. Does not included Electrical	$125.00	$125.00
VII-L. Plumbing Fixture Replacement Residential or Commercial	$100.00	$100.00
VIII. Gas Stand Alone Permit Fees		
NOTE: Additional fees shall apply for work performed beyond the scope of the gas contractor's license (e.g., mechanical, electrical, plumbing). Fees shall be calculated on the gross value of the work per section IV A-D or as listed below. Minimum fee if not listed is $100 per required inspection and $125.00 Min Plan Review, if applicable.		
VIII-A. Residential or Commercial, New system, Modify or Add appliance to existing system, change LP to Natural Gas	$70.00 per appliance; min. $175.00	$70.00 per appliance; min. $175.00
VIII-B. Water Heater Gas - Electric Conversion (includes plumbing)	$200.00	$200.00
VIII-C. Gas Appliance Replacement Equal Change	$85.00	$85.00
VIII-D. Change of LP Supplier	$85.00	$85.00
VIII-E. Medical Gas/Vacuum	$125.00 per every 10	$125.00 per every 10
IX. Mechanical Stand Alone Permit Fees		
NOTE: Additional fees shall apply for work performed beyond the scope of the mechanical contractor's license (e.g., Plumbing, electrical, gas). Fees shall be calculated on the gross value of the work per section IV A-D or as listed below. Minimum fee if not listed is $100 per required inspection and $125.00 Min Plan Review, if applicable.		
IX-A. Air Conditioning Equal Changeout (Does Not Include Gas, Oil, or Electrical)	$140.00	$140.00
IX-B. Air Conditioning Changeout with Electric	$240.00	$240.00
IX-C. Air Conditioning Changeout with Electric and Ducts	$340.00	$340.00
IX-D. Two (2) Air Conditioning Equal Changeouts	$275.00	$275.00
IX-E. Air Conditioning Unit Removal and Reinstallation for Re-Roofing. Includes Electrical	$200.00 per 5 units or less	$200.00 per 5 units or less
IX-F. Duct Replacement, additions or alterations, or Mobile Home Duct	$110.00 plus $1.00 per $1,000.00 value	$110.00 plus $1.00 per $1,000.00 value
IX-G. Furnace Change Out (does not include Electric or Gas) without Condensing Unit	$100.00	$100.00
IX-H. Heat Recovery (includes Electric & Plumbing)	$185.00	$185.00
IX-I. Hood, Refrigeration, Chemical System, Boiler, Spray Booth, Chiller, etc. Includes plan review, Mechanical only. Min $100.00	$300.00	$300.00

Building and Development Review Services	FY26 Adopted	FY27 Adopted
per inspection for each additional trade. Work over $75,000 may be based on value per section IV-C.		
IX-J. Refrigeration Change Out/Equal Change Out	$100.00	$100.00
'		
X. Inspections		
X-A. Re-inspection Fee	$75.00	$75.00
X-B. Re-inspection Fee for Lockout.	$30.00	$30.00
X-C. Re-inspection Fee for third and any subsequent Re-inspection, for the same noted Code Violation - Four (4) times Re-inspection Fee. Per FS 553.80(2) (c)	$300.00	$300.00
X-D. After Hours inspection per individual trade inspection maximum 4 inspections per trade done at same inspection stop. (After/before normal inspection hours or days) (Normal inspection hours M-F 8:00am through 4:15pm excluding county holidays).	$400.00	$400.00
'		
XI. General/Administrative Fees		
XI-A. Appeals		
XI-A-1. Building Official Determination	$150.00	$150.00
XI-A-2. Flood Variance Request	$400.00	$400.00
XI-B. Documents		
XI-B-1. Duplicate Certificate of Occupancy, Certificate of Completion Request – More than 15 days after Final Inspection or Duplicate Placard	$35.00	$35.00
XI-B-2. Duplicate Plan Certification	$25.00 per page; $50.00 min. not to exceed original plan review fee.	$25.00 per page; $50.00 min. not to exceed original plan review fee.
XI-B-3. Flood information/letter Request	$150.00	$150.00
XI-B-4. Permit/Property information Request per address/parcel	$60.00	$60.00
XI-C. Services		
XI-C-1. Address change (numbers only)	$100.00	$100.00
XI-C-2. Contractor Change. Includes all Trade Sections. Can be combined with reinstatement of permit for one fee if both are done with the same transaction. Not to Exceed the Original Permit Fee.	$125.00	$125.00
XI-C-3. Mail-In Permit submittal processing fee.	$100.00	$100.00
XI-C-4. Fire Permit Processing Fee. Applied to all stand alone fire permits requiring review.	$125.00	$125.00
XI-C-5. Notarize signature.	$6.00	$6.00
XI-C-6. Refund processing Fee: No refund of permits if work has commenced or if permit is over 180 days old. Plan review fees, DRS and Zoning fees are not refundable. All Refunds are subject to management determination.	$100.00	$100.00
XI-C-7. Permit Reinstatement (Reinstatement of expired permit)	$125.00	$125.00
XI-C-9. Stocking Authorization Permit (commercial)	$200.00	$200.00
XI-C-10. Stop Work Order Release	$200.00	$200.00
XI-C-11. Technology Fees		
XI-C-11-a. All Express Building Permits (EBP), such as Re-Roofing, Window and Door Replacements, A/C, Water Heater	$3.00	$3.00

Building and Development Review Services	FY26 Adopted	FY27 Adopted
replacements, etc.		
XI-C-11-c. All Combo Building Permits (CBP) such as. New construction, Additions, Remodels, Solar, Pools, Signs, etc.		
XI-C-11-c-1. Value of Work $0.00 to $10,000	$5.00	$5.00
XI-C-11-c-2. Value of Work $10,001 to $50,000	$10.00	$10.00
XI-C-11-c-3. Value of work $50,001 and up	$15.00	$15.00
XII. Interlocal Municipal Fees		
XII-A. Inspection Fee for Municipal Interlocal Agreement (or as per Agreement)	$100.00	$100.00
XII-B. Local Regulation Review Fee with plans (contract communities)	$125.00	$125.00
XII-C. Local Regulation Commercial Site Plan Review	$125.00	$125.00
XII-D. Contract Community Board of Adjustment variance advisory process	$90.00 per staff hour	$90.00 per staff hour
XIII. Private Provider Administrative Fees		
Note all private provider permits are charged the state mandated surcharge fees based on the calculated county permit fees. FL Statute 553 FBC Surcharge 1% of permit fees min $2 and FL Statute 468 BCAIB Surcharge, 1.5% of permit fees min $2		
XIII-A. Commercial Plan Review and Inspections	$200.00 Base Admin Fee Plus 25.0% of Calculated Plan Review and Inspections permit fees	$200.00 Base Admin Fee Plus 25.0% of Calculated Plan Review and Inspections permit fees
XIII-B. Residential Plan Review and Inspections	$200.00 Base Admin Fee Plus 25.0% of Calculated Plan Review and Inspections permit fees	$200.00 Base Admin Fee Plus 25.0% of Calculated Plan Review and Inspections permit fees
XIII-C. Inspections Only	$200.00 Base Admin Fee Plus 25.0% of Calculated Inspection permit fees	$200.00 Base Admin Fee Plus 25.0% of Calculated Inspection permit fees
XIII-D. Supplements and Revisions processing fees.	$100.00	$100.00
XIII-E. Private Provider in a flood zone additional fees.	$250.00	$250.00

County Administrator	FY26 Adopted	FY27 Adopted
I. Basic Studio Package (Package includes 3 cameras, switcher, DVE, 3 VTR's, Audio, make-up and green room, Director, Audio Operator, Graphics, Camera/Tape Operator, and Floor Director. Requires minimum purchase of 2 tapes.)	$0	$0
II. Teleprompter with Operator (Optional with Basic Studio Package).	$0	$0

County Administrator	FY26 Adopted	FY27 Adopted
III. Closed Captioning and Communications staff labor	$206.47 per Hour	$212.66 per Hour
*Price for captioning subject to change based on contractual agreement with provider to County.		
'		
IV. Duplication:		
IV-A-1. DVD Disc	$0	$0
'		
V. Studio A Room Rental Only - No County equipment	$0	$0
***An additional 25% overtime surcharge is charged for services after 5 P.M. and on weekends.**		

Development Review Services Dept	FY26 Adopted	FY27 Adopted
DEVELOPMENT REVIEW SERVICES		
I. Building Permits/Zoning Clearances (DRS Review)		
I-A. Standard: Review for Zoning Criteria (e.g. appropriate use, setbacks) and review for potential of Environmental concerns (e.g. tree protection, erosion and sediment control) Engineering concerns (e.g. grading, line-of-sight, potential for floodplain). Typical one to three business unit reviews. Initial base review fee. E.G. Sheds, Retaining Walls, Residential Pools, Residential Remodels, Residential Demos, Fences, Commercial Restriping, Single-trade Building permits	$75.00	$80.00
I-B.Complex: Standard review plus identified complexity or in combination of Zoning, Planning, Environmental (NPDES), Flood and Engineering regulations. Primarily review for meeting regulations on complex zoning and land use requirements, existing site plan and/or plat research, multimodal or fire impact fees, wetlands, floodplains and drainage impacts. Typical three or more business unit review. Or total project value exceeds $100,000. Initial base review fee. E.G. New SFR, Mobile Homes, Commercial Paving, Additions, Commercial Remodels, New Construction	$125.00	$150.00
I-C. Application Scope of Work Review and Completeness, Zoning Review, Development Review Services Verification	$20.00	$20.00
I-D. TEMP/Extension of Premises	$100.00	$100.00
'		
II. Billboard Application Fee		
II-A. New or Replacement - Standard	$430.00	$500.00
II-B. Electronic/Digital - Changeable Message	$640.00	$700.00
III. Certificate of Present Zoning or Land Use		
III-A. Simple: Zoning and Land Use Only per parcel	$85.00	$100.00
III-B. Detailed: Zoning, Land Use, Lot Split, Conforming, Master Plan, Certificate of Occupancy, Violations, etc. per parcel	$185.00	$200.00
III-C. Adult Use Permit	$540.00	$550.00
III-D. Liquor Clearance	$240.00	$250.00
'		

Development Review Services Dept	FY26 Adopted	FY27 Adopted
IV. After the Fact Applications (For all permits, variances, Site Plans, etc.)	Double the Normal Fee	Double the Normal Fee
'		
Site Plans		
V. Site Plan Meetings		
V-A. Early Assistance Development Meeting	Free	Free
V-B. Site Plan Pre-Application Meeting (credit applied toward application fee if Site Plan submission occurs within 6 months)	$530.00	$600.00
V-C. Additional Site Plan Meetings (each)	$530.00	$600.00
'		
Site Plan Review		
VI. Standard/Complex Site Plans		
VI-A. Standard Site Plan: (typical development proposal requiring the routine review of a property or properties to verify improvement meets the applicable Land Development Codes (LDC)). Includes Comprehensice Plan, LDC Chapters 138, 154, 166, The Stormwater Manual, The Transportation Design Manual, Pinellas County-Owned Utilities. Further defined in LDC 138, Article II, Division 5. Type 1 Path B Review		
VI-B. Standard Residential.	$2,960.00	$3,500.00
VI-C. Plus $100 per tract and/or lot	$90.00	$100.00
VI-D. Standard Non - Residential	$2,960.00	$3,500.00
VI-E. Plus $100.00 per 1,000 sqft of floor area above 5,000 sqft.	$90.00	$100.00
VI-F. Complex Site Plan: Multifaceted development proposal requiring detailed review, analysis and coordination between multiple County departments as well as external agencies. Examples may include, but are not limited to, projects involving advanced hydraulic modeling, floodplain impacts, environmental conservation and species protection, and major County roadways or facilities.		
VI-G. Complex Residential	$4,515.00	$5,000.00
VI-H. Plus $150 per tract and/or lot	$145.00	$150.00
VI-I. Complex Non - Residential	$4,515.00	$5,000.00
VI-J. Plus $150 per 1,000 sqft of floor area above 5,000 sqft.	$145.00	$150.00
VI-K. Staff Review for Site Development Below DRC threshold		
VI-L. (Below DRC Thresholds) Standard Single Family/Multifamily/Commercial DRS Review plus identified complexity in Zoning, Environmental and/or Engineering concerns (e.g. change of use, potential for floodplain, wetlands). Single lot/parcel residential/commercial applications involving typically only one or two of the following: stormwater, floodplain, wetland investigations/mitigations, impact fees, complex parking facilities/calculations. Additional fee above base review fee already charged on the permit type.	$630.00	$700.00
VI-M. (Below DRC Thresholds) Complex Single Family/Multifamily/Commercial DRS Review. Primarily new construction and redevelopment with review for meeting regulations on complex zoning and land use requirements, existing site plan and/or plat research, Multimodal or Fire impact fees, stormwater calculations, wetlands, floodplains, transportation network impacts. Single Family 3 to 4 lot subdivisions, commercial building additions and/or pavement additions or redevelopment projects, commercial/residential	$1,155.00	$1,250.00

Development Review Services Dept	FY26 Adopted	FY27 Adopted
change of use. Involving typically three or more of the following: stormwater, floodplain, wetland investigations/mitigations, impact fees, complex parking facilities/calculations. Involving typically review by divisions outside of DRS. Additional fee above base review fee already charged on the permit type.		
VII. Other Site Plans and Related Fees		
VII-A. Resubmittal fee all review types - each submittal after second submittal.	50% of the original submittal Fee	50% of the original submittal Fee
VII-B. Sub-Sheet (s) Review: Single-sheet re-review of minor outstanding issues for LDC 138 Type 1 Path B Review Site Plans.	$430.00	$500.00
VIII. Incentivized Site Plans		
VIII-A. Affordable Housing: Per Land Development Code or applicable Florida Statutes with proper verification	Free with verification	Free with verification
VIII-B. Economic Development Priority Project: Per Land Development Code or applicable Florida Statutes with proper verification	Free with verification	Free with verification
VIII-C. Schools (Public and Charter Only): Per Land Development Code or applicable Florida Statutes with proper verification	Free with verification	Free with verification
VIII-D. County Capital Improvement Projects (CIP): Per Land Development Code or applicable Florida Statutes with proper verification	Free with verification	Free with verification
IX. Administrative Waivers / Variances / Adjustments (independent of site plan application)		
IX-A. Minor Variances: Per LDC 138 Article II, Division 7	$90.00	$105.00
IX-B. Administrative Adjustment: Per LDC 138 Article II, Division 7	$190.00	$200.00
IX-C. Waivers: Per LDC 138 Article II, Division 7	$190.00	$200.00
IX-D. Other Provisions of the Land Development Code not directly specified in LDC 138 Article II, Division 7	$225.00	$225.00
IX-E. Temporary Uses I.	$225.00	$230.00
X. DRS Subdivision Plat Review (in addition to Regulatory Services Fees)		
X-A. Subdivision Plat DRS Review	$600.00	$600.00
X-B. Subdivision Plat DRS Re-Submittal	$200.00	$200.00
X-C. Petition to Vacate - Public Right of Way	$1,280.00	$1,500.00
X-D. Petition to Vacate - Easement Vacation	$1,280.00	$1,500.00
X-E. Release of Property Interest	$1,280.00	$1,500.00
Habitat Management Permit Application Fees		
XI. Tree Removal on existing/developed parcels		
XI-A. Invasive Species Verification	FREE	FREE
XI-B. Tree removal on existing single-family, duplex and triplex lots.	$50.00	$50.00

Development Review Services Dept	FY26 Adopted	FY27 Adopted
XI-C. Tree removal on existing commercial and multi-family (four or more) lots.	$290.00	$265.00
XII. Development Activities Environmental		
XII-A. New single family house construction.	$535.00	$550.00
XII-B. Commercial Minor: limited excavation activities (for example, signs, canopies)	$170.00	$200.00
XII-C. Commercial Major: all other activities (buildings, grading, pavement, etc.) Per Acre	$675.00	$750.00
XII-D. Single family additions, accessory uses and/or structures.	$140.00	$150.00
'		
XIII. Re-inspection Fees Environmental or Engineering		
XIII-A. Single Family Reinspections	$75.00	$75.00
XIII-B. Multi-Family / Commercial Reinspections	$270.00	$300.00
'		
XIV. Wetland Verification		
XIV-A. Residential	$185.00	$200.00
XIV-B. Non-Residential	$365.00	$400.00
XIV-C. Tree Survey and Assessment (at cost by third party)	Actual Cost	Actual Cost
XV. Development of Regional Impact (DRI) Review	$19,080.00	$19,080.00
XV-A. Substantial Deviation	$7,777.00	$7,777.00
XV-B. Incremental Deviation	$7,777.00	$7,777.00
XV-C. Substantial Deviation Determination	$2,035.00	$2,035.00
XV-D. Review DRI Annual Reports	$473.00	$473.00
'		
XVI. Copies, Records, OTHER		
'		
XVI-A. Copies - Per General Fee Schedule	Per General Fee Schedule	Per General Fee Schedule
REGULATORY SERVICES		
XVI-B. Record Research	$55.00	$60.00
XVII. Subdivision Plat Review		
XVI-C. Advertising for Public Hearings (DRI)	Actual Cost of Advertising	Actual Cost of Advertising
XVII-A. Subdivision Plat Review	$2,185.00 Plus $18.00 per Lot/Tract	$2,300.00 Plus $20.00 per Lot/Tract
XVII-B. Subdivision Plat Re-Submittal	No Charge for First Resubmittal; 50% of the Initial Submittal Fee for all subsequent Submittals	50.0% of the Initial Submittal Fee for all Re-Submittals
XVII-C. Monument Inspection Fee	$240.00	$300.00 (includes six PRM's and six PCP's). $40.00 for each Additional PRM. $20.00 for each additional PCP
XVII-D. Monument Re-Inspection Fee	$135.00	50.0% of the Initial Inspection Fee
'		
XVIII Subdivision Inspection Fees		

Development Review Services Dept	FY26 Adopted	FY27 Adopted
XVIII-A. Subdivision Initial Inspection Fee	$410.00	$410.00
XVIII-B. Subdivision Re-Inspection Fee	$210.00	$210.00
'		
XIX. Request for Street Name Change	$325.00 Plus Actual Cost of Legal Advertising and Actual Cost of Street Signs	$325.00 Plus Actual Cost of Legal Advertising and Actual Cost of Street Signs
'		
XX. Special Event Permits		
XX-A. Residential Block Parties	$45.00 per Event	$45.00 per Event
XX-B. Art Shows, Festivals	$130.00 per Event	$135.00 per Event
XX-C. Marathons, Parades and Races over County Roads	$130.00 per Event	$135.00 per Event
XX-D. Re-submittal Fee	50% of the Initial Submittal Fee	50% of the Initial Submittal Fee
'		
XXI. Right of Way Utilization Permit – Fees payable by all private and commercial interests, all municipal governmental entities, and all privately and publicly held utilities. All fees include the initial inspection.		
XXI-A. Residential Driveway, Residential Water Connection, Residential Sewer Connection, Residential Storm Drainage Connection or Pipe Installation	$52.00 Each	$55.00 Each
XXI-B. Residential Reinspection Fee	$35.00 Each	$37.00 Each
XXI-C. Standard Commercial Driveway	$345.00 Each	$360.00 Each
XXI-D.Commercial Storm Sewer Connection	$260.00 Each	$270.00 Each
XXI-E. Commercial Sanitary Sewer Connection	$260.00 Each	$270.00 Each
XXI-F. Commercial Water Connection	$260.00 Each	$270.00 Each
XXI-G.Turn Lane Median Cuts	$345.00	$360.00
XXI-H. New Road Construction (includes new subdivision roads)	$860.00 Minimum Up to 1/2 mile, $1,290.00 Per Mile for Each Additional Mile (Prorated)	$875.00 Minimum Up to 1/2 mile, $1,300.00 Per Mile for Each Additional Mile (Prorated)
XXI-I. Utility Construction (Including lines for the transmission of gas, electricity, television or similar services, whether underground or overhead)	$430.00	$445.00
XXI-J.Non-Telecommunications Service Providers - Conduit Laying	$860.00 per Mile	$875.00 per Mile
XXI-K. Telecommunication Antenna (Co-locate)	$130.00 Each	$135.00 Each
XXI-L. Telecommunication Tower	$430.00 Each	$440.00 Each
XXI-M. Monitor Wells ($5,000 Surety required for each well)	$175.00 Each	$180.00 Each
XXI-N. House Moving (Minimum $5,000 Surety required)	$260.00	$270.00
XXI-O. Miscellaneous use of Right of Way or Easements	$130.00	$135.00
XXI-P. Commercial Reinspection Fee	$210.00 Each	$220.00 Each
XXI-Q. Municipalities	No Charge	No Charge
XXI-R. Landscaping within Right of Way or Easement		
XXI-R-1 Single Family Residence	No Charge	No Charge
XXI-R-2All Others	$172.00	$172.00

Development Review Services Dept	FY26 Adopted	FY27 Adopted
XXI-S-Tree Removal within the Right of Way (Applies when the proposed activity requires the removal of a tree.)		
XXI-S-1 Single Family Residence	$52.00 Each	$52.00 Each
XXI-S-2Commercial	$250.00 Each	$250.00 Each
XXI-S-3-Public Works Tree Bank Contribution		$595.00 per Replacement Tree
XXI-T. Right of Way Code - Waiver Request		
XXI-T-1 Residential - Initial Application	$125.00	$125.00
XXI-T-2Commercial - Initial Application	$325.00	$325.00
XXI-T-3 Appeal to the Board of County Commissioner after Administrative Appeal	$400.00 plus Actual Cost of Notices and Advertising	$400.00 plus Actual Cost of Notices and Advertising
XXI-U-1 Modify or Extend an Existing Permit	$86.00	$86.00
XXI-U-2 Re-submittal Fee for Right of Way Permits above	50% of the Initial Submittal Fee	50% of the Initial Submittal Fee
'		
XXII. After the Fact Applications (For all permits, including utility providers)	Double the Normal Fee	Double the Normal Fee
'		
CODE ENFORCEMENT		
XXIII Lot Clearing		
XXIII-A. Administrative Fee	$400.00	$400.00
XXIII-B. Mowing & Debris Removal	At Cost	At Cost
XXIII-C. Secure Property	At Cost	At Cost
XXIII-D. Secure Property - Materials	At Cost	At Cost
XXIII-E.Vehicle Towing, Transport and Storage Services	At Cost	At Cost
'		
XXIV Research Fee for Code Enforcement Violations and Liens (per property)	$60.00	$60.00
'		
XXV. Re-inspection Fees		
XXV-A.1st & 2nd re-inspection	No Charge	No Charge
XXV-B. 3rd re-inspection and above	$45.00	$45.00
'		
XXVI Foreclosed Property Registration Fee	$200.00	$200.00
'		
XXVI Lien Payoff Statement Fees		
XXVII-A.1st Statement	No Charge	No Charge
XXVII-B. Each Additional Request	$15.00	$15.00
'		
XXVI After Hours Noise Monitoring - Code Enforcement Officer	$55.00 per hour (2 Hr. Minimum)	$55.00 per hour (2 Hr. Minimum)
'		
XXIX Lien Settlement Administrative Fee		
XXIX-A.Lien Recipient (violator)	Included in Lien Settlement	Included in Lien Settlement

Development Review Services Dept	FY26 Adopted	FY27 Adopted
XXIX-B. Non-Lien holder	$300.00	$300.00
'		
Planning Fees		
XXX. Zoning Changes		
XXX-A. 0-5 Acres	$1,720.00	$1,720.00
XXX-B. 5.01-10 Acres	$1,875.00	$1,875.00
XXX-C. 10.01-15 Acres	$2,435.00	$2,435.00
XXX-D. 15.01 Acres and Up	$2,595.00	$2,595.00
'		
XXXI Type-3 Use (Includes Advertising Fee as defined in Ch.163.3187 F.S.)		
XXXI-A. 0-5 Acres	$1,760.00	$1,760.00
XXXI-B. 5+ Acres and Up	$2,200.00	$2,200.00
'		
XXXI Type 2 Use		
XXXII-A. 0-5 Acres	$1,410.00	$1,410.00
XXXII-B. 5+ Acres and Up	$1,850.00	$1,850.00
'		
XXXI Variance (Board of Adjustment and Appeals)		
XXXIIIA. Residential	$375.00	$375.00
XXXIIIB. Non-Residential	$500.00	$500.00
'		
XXXI Review/Revise Developer Agreements		
XXXIV-A- In association w/zoning and/or land use change	$1,500.00	$1,500.00
XXXIV-B- Standalone (includes advertising fee)	$1,850.00	$1,850.00
'		
XXX Non-Conforming Use Review		
XXXV-A. Verification	$215.00	$215.00
XXXV-B. Modification	$375.00	$375.00
'		
XXX Hearing Continuance per Request by Petitioner		
XXXVI-A. Local Planning Agency or Board of County Commissioners	$350.00	$350.00
XXXVI-B. Board of Adjustment and Appeals	$175.00	$175.00
'		
XXX Vested Rights Application	$1,370.00	$1,370.00
'		
XXX Application for Taking Claim	$1,370.00	$1,370.00
'		
XXXI Administrative Adjustment		
XXXIX-A. Type 1 Path A (Departmental Review)	$175.00	$175.00
XXXIX-B. Type 1 Path B (DRC Review)	$250.00	$250.00
'		
XXX Short Term Rental Fees		
XXXX-A. Certificate of Use (1st Year)		$450.00

Development Review Services Dept	FY26 Adopted	FY27 Adopted
XXXX-B. Annual renewal of Certificate of Use		$450.00
XXXX-C. Building Inspection (1st Year)		$150.00
XXXX-D. Building Re-Inspection(s)		$100.00
XXXX-E. Bi-annual Building Inspection		$100.00

Economic Development	FY26 Adopted	FY27 Adopted
I. Economic Development Workshop/Seminar Registration (per person)	Up to $199.00	Up to $199.00
II. Exhibitor Fess (per participating business)	Up to $100.00	Up to $100.00
NOTE: Rates may vary depending upon such factors as audience size/participants, event type, duration, venue, and services required.		

Emergency Management	FY26 Adopted	FY27 Adopted
I. External Agencies, Institutions and Facilities Comprehensive Emergency Management Plan (C.E.M.P.) Review Fee	$31.25 per hour or a prorated portion thereof, Up to Maximum of $500 per annual plan review.	$31.25 per hour or a prorated portion thereof, Up to Maximum of $500 per annual plan review.
II. Technical Assistance with C.E.M.P. for External Agencies, Institutions and Facilities	$25.00 per hour or a prorated portion thereof, Up to Maximum of $250.00	$25.00 per hour or a prorated portion thereof, Up to Maximum of $250.00

Health Department Support	FY26 Adopted	FY27 Adopted
I. Environmental Services		
I-A. Food Hygiene		
I-A-1. Permit Re-issuance After Revocation	$75.00 Each Inspection	$75.00 Each Inspection
I-A-2. Child Care - Limited Menu	$60.00 Annual Permit	$60.00 Annual Permit
I-A-3. Child Care-Full Food (HB5311)	$100.00 Annual Permit	$100.00 Annual Permit
I-A-4. Satellite Schools	$75.00 Annual Permit	$75.00 Annual Permit
I-A-5. Sport Facility	$75.00 Annual Permit	$75.00 Annual Permit
I-A-6. Religious Facility	$50.00 Annual Permit	$50.00 Annual Permit
I-A-7. Religious Facility - Child Care	$85.00 Annual Permit	$85.00 Annual Permit
I-A-8. Adult Living Facility (up to 10 residents)	$100.00 Annual Permit	$100.00 Annual Permit
I-A-9. Non-Profit Organization (Temporary Event)	$50.00 per Occurrence	$50.00 per Occurrence
I-A-10. Hospitals (HB5311) Implemented July 1, 2010	$250.00 Annual Permit	$250.00 Annual Permit
I-A-11. Nursing Homes (HB5311) Implemented July 1, 2010	$250.00 Annual Permit	$250.00 Annual Permit

Health Department Support	FY26 Adopted	FY27 Adopted
I-A-12. Nursing Home/Hospital Satellite Kitchens	$125.00 Annual Permit	$125.00 Annual Permit
I-A-13. Other Miscellaneous Food Service (HB5311)	$190.00 Annual Permit	$190.00 Annual Permit
I-A-14. Late Fee	$25.00 per Occurrence	$25.00 per Occurrence
I-A-15. Satellite Food Service/Limited Food Operations	$75.00 Annual Permit	$75.00 Annual Permit
I-A-16. Alcoholic Beverage Application Processing	$50.00 per Occurrence	$50.00 per Occurrence
'		
I-B. Group Care Facilities		
I-B-1. Nursing Home Surveillance	$9.00 Annual per Bed	$9.00 Annual per Bed
I-B-2. Residential Facilities		
I-B-2-a. Residential Facilities/Adult Family Care Homes (Non-Licensed Requested Inspections)	$85.00 Each Occurrence	$85.00 Each Occurrence
I-B-2-b. Adult Living Facilities/Other Residential Facilities (3-10 residents)	$85.00 Annual Permit	$85.00 Annual Permit
I-B-2-c. Adult Living Facilities/Other Residential Facilities (11-24 residents)	$125.00 Annual Permit	$125.00 Annual Permit
I-B-2-d. Adult Living Facilities/Other Residential Facilities (25 or more residents)	$165.00Annual Permit	$165.00Annual Permit
I-B-3. Private/Charter/Vocational/Other School Facilities		
I-B-3-a. School Facilities up to 50 students	$50.00 Annual Permit	$50.00 Annual Permit
I-B-3-b. School Facilities 51 - 150 students	$100.00 Annual Permit	$100.00 Annual Permit
I-B-3-c. School Facilities 151 - 300 students	$150.00 Annual Permit	$150.00 Annual Permit
I-B-3-d. School Facilities >301 students	$200.00 Annual Permit	$200.00 Annual Permit
I-B-4. Late Fee	$25.00 per Occurrence	$25.00 per Occurrence
'		
I-C. Air Pollution Control		
I-C-1. Indoor Air Quality		
I-C-1-a. Site Evaluation and Analysis on site (residential)	$75.00 per Occurrence	$75.00 per Occurrence
I-C-1-b. Site Evaluation and Sampling for Lab Analysis -- Base Fee (residential)	$75.00 per Occurrence	$75.00 per Occurrence
Plus per lab sample submitted	$40.00 per Sample	$40.00 per Sample
I-C-1-c. Public Building Evaluation under 10,000 sq. ft.	$350.00 per Occurrence	$350.00 per Occurrence
I-C-1-d. Public Building Evaluation over 10,000 sq. ft.	$500.00 per Occurrence	$500.00 per Occurrence
I-C-1-e. Site Evaluation and Analysis on site (Out of County)	$300.00 per Occurrence	$300.00 per Occurrence
I-C-1-f. Public Building Evaluation under 10,000 sq ft (Out of County)	$450.00 per Occurrence	$450.00 per Occurrence
I-C-1-g. Public Building Evaluation 10,000 sq ft and over (Out of County)	$600.00 per Occurrence	$600.00 per Occurrence
I-C-1-h. Client Submitted Sample Analysis (up to 5 samples)	$25.00 per Occurrence	$25.00 per Occurrence
'		
I-D. Lead Abatement		
I-D-1. Site Evaluation - Residential (under 1,200 sq. ft.)	$75.00 per Occurrence	$75.00 per Occurrence
I-D-2. Site Evaluation - Residential (1,200 - 1,999 sq. ft.)	$100.00 per Occurrence	$100.00 per Occurrence
I-D-3. Site Evaluation - Residential (over 2,000 sq. ft.)	$125.00 per Occurrence	$125.00 per Occurrence
I-D-4. Site Evaluation - per lab sample submitted	$25.00 per Sample	$25.00 per Sample
I-D-5. Indoor Survey (XRF) -- on site	$50.00 per Occurrence	$50.00 per Occurrence
I-D-6. Out of County Site Evaluation - Residential	$300.00 per Occurrence	$300.00 per Occurrence

Health Department Support	FY26 Adopted	FY27 Adopted
I-D-7. Lead		
I-D-7-a. Lead Hazard Site Visit & Sample Collection	$50.00 per Site Visit	$50.00 per Site Visit
I-D-7-b. Client Submitted Product Sample Testing (up to 3 samples)	$10.00 per Occurrence	$10.00 per Occurrence
'		
I-E. Radon Testing		
I-E-1. Provide Radon Kit	$10.00 per Kit	$10.00 per Kit
'		
I-F. Private Water Systems		
I-F-1. Microbiological Site Visit & Sample Collection	$40.00 per Site Visit	$40.00 per Site Visit
I-F-2. Microbiological Sample Analysis	$25.00 per Sample	$25.00 per Sample
'		
I-G. Public Drinking Water		
I-G-1. Water Main Clearance Approval		
I-G-1-a. Microbiological Site Visit & Sample Collection	$40.00 per Site Visit	$40.00 per Site Visit
I-G-1-b. Microbiological Sample Analysis	$25.00 per Sample	$25.00 per Sample
I-G-2. Operating Permit Late Fee	$50.00	$50.00
'		
I-H. Public Swimming Pools		
I-H-1. Construction Permit	$350.00	$350.00
I-H-2. Modification of Original Construction Permit	$150.00	$150.00
I-H-3. Initial Operating Permit	$150.00	$150.00
I-H-4. Annual Operating Permit - Due annually prior to July 1	$125.00	$125.00
I-H-5. Pools Program Services Fee - Due annually prior to July 1	$50.00	$50.00
I-H-6. Late Fee	$25.00 per Occurrence	$25.00 per Occurrence
I-H-7. Modification of Original Construction Inspection - all pools	$75.00 per Inspection	$75.00 per Inspection
'		
I-I. Miscellaneous		
I-I-1. Search of Environmental Records	$25.00 per Occurrence	$25.00 per Occurrence
I-I-2. Professional Instruction & Training		
I-I-2-a. Food Hygiene	$10.00 per Person	$10.00 per Person
I-I-2-b. Biomedical Waste (1-9 attendees)	$50.00 per Course	$50.00 per Course
I-I-2-c. Biomedical Waste (10-24 attendees)	$75.00 per Course	$75.00 per Course
I-I-2-d. Biomedical Waste (25-49 attendees)	$100.00 per Course	$100.00 per Course
I-I-2-e. Biomedical Waste (50+ attendees)	$125.00 per Course	$125.00 per Course
I-I-2-f. Body Piercing - Certification Course	$75.00 per Attendee	$75.00 per Attendee
I-I-2-g. Body Piercing - Update Course	$50.00 per Attendee	$50.00 per Attendee
I-I-2-h. Indoor Air Quality	$35.00 per Attendee	$35.00 per Attendee
I-I-2-i. Food Hygiene Manager's Certification	$50.00 per Attendee	$50.00 per Attendee
I-I-2-j. Pool School	$25.00 per Attendee	$25.00 per Attendee
I-I-3. Request for Non-Scheduled Inspection	$40.00 per Inspection	$40.00 per Inspection
I-I-4. General Plan Review	$40.00 per Hour	$40.00 per Hour

Health Department Support	FY26 Adopted	FY27 Adopted
I-I-5. Plan Review Expedite Fee	$40.00 per Hour in addition to the normal hourly rate	$40.00 per Hour in addition to the normal hourly rate
I-I-6. Issuance of Duplicate Certificate	$10.00 Each	$10.00 Each
I-I-7. Re-inspection Fee-All Programs (For each re-inspection after the first)	$40.00 per Re-inspection	$40.00 per Re-inspection
'		
I-J. Lead Hazard Investigations		
I-J-1. Section 8 HUD Housing/Commercial Evaluations - Base Fee	$150.00	$150.00
I-J-1-a. Plus per lab sample submitted	$25.00 per Sample	$25.00 per Sample
'		
I-K. Healthy Homes (Asthma)		
I-K-1. Healthy Homes Evaluation - Base Fee	$100.00	$100.00
I-K-1-a. Plus per lab sample submitted	$40.00 per Sample	$40.00 per Sample
'		
I-L. Onsite Sewage Treatment and Disposal (OSTDS)		
I-L-1. Verification and Enforcement Notification	$50.00	$50.00
I-L-2. After the Fact Permit Fees		
I-L-2-a. New Septic Permit	$570.00	$570.00
I-L-2-b. Septic Repair Permit	$470.00	$470.00
I-L-2-c. Septic Modification Permit	$460.00	$460.00
I-L-2-d. Septic Abandonment Permit	$100.00	$100.00
I-L-3. Sanitary Nuisance Re-Inspection Fee	$50.00	$50.00
I-L-4. Operating/Service Permit Late Fee	$50.00	$50.00
I-L-5. Scheduled OSTDS Inspections	$50.00	$50.00
I-L-6. Commercial and Industrial Manufacturing Operating Permits	$50.00	$50.00
I-L-7. Aerobic Treatment Unit/Performance-Based Treatment Unit Operating Permit (Biennial)	$100.00	$100.00
I-L-8. Commercial Sand Filter Operating Permit (Biennial)	$200.00	$200.00
'		
I-M. Mobile Home and RV Parks		
I-M-1. Annual Permit	$4.00 per space; $100.00 Minimum; $600.00 Maximum	$4.00 per space; $100.00 Minimum; $600.00 Maximum
'		
I-N. Review and Certify Comprehensive Emergency Plans for organizations (pursuant F.S. 400.492)		
I-N-1. Initial review and certification of emergency plans for organizations (home health agencies, nurse registries, hospice programs, and home medical equipment providers).	$60.00	$60.00
I-N-2. Annual update and/or revision for review and certification of emergency plans for organizations (home health agencies, nurse registries, hospice programs, and home medical equipment providers).	$30.00	$30.00
'		
i-O. Tattooing		
I.O-2. Tattoo Artist Renewal License Processing Fee	$50.00	$50.00

Health Department Support	FY26 Adopted	FY27 Adopted
I.O-3. Guest Tattoo Initial Artist Registration Processing Fee	$50.00	$50.00
I.O-4. Guest Tattoo Artist Re-registration Processing Fee	$50.00	$50.00
'		
II. Administrative Services		
II-A. Vital Statistics		
II-A-1. Certificate Copy of Birth Record (1) (2)	$13.00 First Copy $8.00 Each Add'l Copy	$13.00 First Copy $8.00 Each Add'l Copy
II-A-2. Computer Generated Birth Record (1) (2)	$13.00 First copy $8.00 Each Add'l Copy	$13.00 First copy $8.00 Each Add'l Copy
II-A-3. Certified Copy of Death Record (1)	$9.00 per First Copy $9.00 Each Add'l Copy	$9.00 per First Copy $9.00 Each Add'l Copy
II-A-4. Expedite Copy Fee	$5.00 per Request	$5.00 per Request
II-A-5. Expedite Review Fee	$10.00 per Request	$10.00 per Request
II-A-6. Notary Services	$10.00 per Request	$10.00 per Request
'		
II-B Administration		
II-B-1. Replacement of employee key card	$10.00 per Occurrence	$10.00 per Occurrence
II-B-2. Patient record copies	$1.00 per Page	$1.00 per Page
II-B-3. Other record copies	$0.15 per page per one sided copy no more than 8.5 by 14 inches, plus additional $0.05 for each two-sided copy	$0.15 per page per one sided copy no more than 8.5 by 14 inches, plus additional $0.05 for each two-sided copy
II-B-4. Overnight Mailing Service	Actual cost of mailing	Actual cost of mailing
II-B-5. Convert Record Copies for Emailing	Actual cost of providing service, including staff time.	Actual cost of providing service, including staff time.
II-B-6. Convert Records to CD-ROM	Actual cost of providing service, including staff time, mailing & supplies.	Actual cost of providing service, including staff time, mailing & supplies.
II-B-7. Fingerprinting Fee	Cost Plus $5.00 administration fee to the nearest dollar	Cost Plus $5.00 administration fee to the nearest dollar
II-B-7-a. Fee includes a five year search & retrieval of record, if found. If no record is found, fee is non-refundable. Further five-year searches require additional fee of same amount.		
II-B-7-b. $4.00 state mandated surcharge. ($3.50 is remitted to the state and $0.50 is remitted to the FL Department of Health, Pinellas Trust Fund).		
'		
III. Clinical Services		
Fees for Clinical Services (including primary care, family planning, maternity, child, & dental services) will be charged on a Fee For Service basis. Such fee shall be no less than the Medicaid Fee For Service reimbursement rate and no greater than Medicare reimbursement rate, in effect at the time of service, if such rates are available. The fee will be determined by the type of visit. The client sliding fee group (based on Federal OMB guidelines) will be applied to the fee.		

Health Department Support	FY26 Adopted	FY27 Adopted
In the event that there is no associated Medicaid/Medicare fee for the service, the Health Department will determine usual and customary fee associated with that service within the County and will not charge less than 90% and not more than 120% of the local usual and customary fee. The Health Department Director will review and approve all fees at least bi-annually and authorize changes.		
Administration Fee will be charged at $15 per visit unless stated otherwise. A draw fee for Laboratory services will be charged at $10 per visit.		
NOTE: As per Florida Administrative Code 64F-16.007 the Health Department Director has the authority to reduce or waive charges in situations where a person with an income above 100% of poverty is unable to pay.		
'		
III-A. FP - Sterilization Services	Contracted Cost	Contracted Cost
III-B. Laboratory Services	Cost Plus Draw Fee	Cost Plus Draw Fee
'		
If a client elects not to have income eligibility determination, then the following services will be charged as follows:		
III-C. Communicable Disease Surveillance		
III-C-1. Health Certificates	$25.00	$25.00
III-C-2. 1 - 693 Medical Exam	$155.00	$155.00
III-C-3. 1 - 693 Exam Follow-Up	$85.00	$85.00
'		
III-D. Chronic Diseases		
III-D-1. Diabetic Management Course	$20.00	$20.00
'		
III-E. General Nutrition (Excluding WIC) and EPSDT		
III-E-1. Initial consultation visit	$30.00	$30.00
III-E-2. Follow-up visit	$20.00	$20.00
III-E-3. Dietary consultation to other agencies	$40.00 per Hour	$40.00 per Hour
'		
III-F. Pharmaceuticals, Immunizations & Other		
III-F-1. PHAR - Over the Counter Drugs	Cost Plus $1 Handling Charge	Cost Plus $1 Handling Charge
III-F-2. IMM – Influenza	Cost Plus Administration Fee, Rounded to the Nearest $5 Increment	Cost Plus Administration Fee, Rounded to the Nearest $5 Increment
III-F-3. IMM – Certificate Validation	$1.00	$1.00
III-F-4. IMM – Adult & Other Immunizations – Foreign Travel	Cost Plus Administration Fee	Cost Plus Administration Fee
III-F-4-a. Foreign Travel-Initial Consultation Visit	$50.00	$50.00
III-F-4-b. Foreign Travel-Duplicate Certificate	$25.00 per certificate	$25.00 per certificate
III-F-5. Infant Car Seat Distribution Fee	$10.00	$10.00
III-F-6. AIDS – Anonymous HIV/AIDS Testing	$20.00	$20.00
III-F-7. Rapid Plasma Reagin (RPR) Testing only	$10.00	$10.00
III-F-8. STD – Screen (Testing Only)	$20.00	$20.00

Health Department Support	FY26 Adopted	FY27 Adopted
III-F-9. RR - Health Education Classes	$10.00 per Class	$10.00 per Class
III-F-10. RR - Risk Reduction Session	$10.00 per Session	$10.00 per Session
III-F-11. Nursing Services - Charter Schools	$85.00 per Student	$85.00 per Student
III-F-12. School Physical	$0.00 Service no longer provided	$0.00 Service no longer provided
III-F-13. TB Skin Test	$20.00	$20.00
III-F-14. TB Blood Test	Cost Plus $10.00 Administration Fee	Cost Plus $10.00 Administration Fee
III-F-15. Chest X-Ray	$53.00	$53.00
III-F-16. Hepatitis Screening	$10.00	$10.00
III-F-17. Dental Services performed by a Dentist	$80.00 per encounter	$80.00 per encounter
III-F-18. Dental Services performed by a Dental Hygienist	$0.00 Service no longer provided	$0.00 Service no longer provided
III-F-19. Maternity Services; office visit	$0.00 Service no longer provided	$0.00 Service no longer provided

Housing & Community Development	FY26 Adopted	FY27 Adopted
PLANNING		
II. Land Use Change (includes advertising fee*)		
II-A. 0 – 5 Acres	$2,050.00	$2,050.00
II-B. 5.01 – 10 Acres	$2,210.00	$2,210.00
II-C. 10.01 – 15 Acres	$2,990.00	$2,990.00
II-D. 15.01 Acres and Up	$3,140.00	$3,140.00
COMMUNITY DEVELOPMENT		
I. Portfolio Management		
I-A. Mortgage Loan Late Fee (for a period not to exceed 12 months)		
Percentage of the monthly payment	5.00%	5.00%
I-B. Mortgage Loan Subordination Fee (for a period not to exceed 12 months)		
Subordination Fee on each individual mortgage loan	$50.00	$50.00
I-C. Mortgage Loan Modification Fee (for a period not to exceed 12 months)		
Modification Fee on each individual mortgage loan	$100.00	$100.00
NOTE: Late Fees: Florida Statutes 494.00781(13)(a) "A late payment fee may not be in excess of 5% of the amount of the payment past due." Florida Statutes 494.00791(13)(b) "A late payment fee may only be assessed for a payment past due for 15 days or more."		

Human Services	FY26 Adopted	FY27 Adopted
I. Adult Use License		

Human Services	FY26 Adopted	FY27 Adopted
I-A. Consumer Protection Annual Fee	$1,293.00	$1,293.00
I-A. Health Department Fee	$184.00	$184.00
I-A. Sheriff Fee	$300.00	$300.00
I-A. Application Fee*	$100.00	$100.00
I-A. Total License Fee	$1,877.00	$1,877.00
I-B. Background Check	$30.00 Each	$30.00 Each
'		
* The $100 application fee is non-refundable but creditable to the license fee.		
'		
II. Bingo Licenses		
II-A. Class A License		
II-A. Consumer Protection Annual Fee	$305.00	$305.00
II-A. Application Fee*	$50.00	$50.00
II-A. Total License Fee	$355.00	$355.00
II-B. Class B License		
II-B. Consumer Protection Annual Fee	$305.00	$305.00
II-B. Application Fee*	$50.00	$50.00
II-B. Total License Fee	$355.00	$355.00
II-C. Background Check	$30.00 Each	$30.00 Each
'		
* The $50 application fee is non-refundable but creditable to the license fee.		
'		
III. High Prescribing Health Clinics		
III-A. Application Fee*	$250.00	$250.00
III-B. Annual Permit Fee	$1,665.00	$1,665.00
(A permit rate reduction of $250 is available per Ord. No. 11-44)		
'		
* The $250.00 application fee is non-refundable.		
'		
IV. Medical Examiner Services - Approval of Cremations, Dissections, and Burials at Sea	$40.00 Each	$40.00 Each
'		
V. Medical Examiner Cost Recovery for Laboratory Services		
(Forensic laboratory investigative services reimbursement related to a conviction)	Varies	Varies
'		
VI. Electronic Service Fees (Consumer Protection)		
VI. - A. Electronic Check*	Flat Fee $1.50 per transaction	Flat Fee $1.50 per transaction
'		
* Fee will take effect with the implementation of Accela.		

Parks & Conservation Resources	FY26 Adopted	FY27 Adopted
I. Programs/Activities (summer camps, classes, workshops, instructional programs, hikes, canoe trips, etc.)	Up to $250.00	Up to $250.00
II. Vendor Fees		
II-A. Food and Products for Public Events	Up to $500.00	Up to $500.00
II-B. Commission from Artists/Exhibitors' Sales	10% - 40%	10% - 40%
II-C. Retail Sales of Goods	10% - 40%	10% - 40%
NOTE: Rates for vendor fees and programs/activities may vary depending upon such factors as audience size/participants, event type, product vendor type, duration, venue, and services required.		
III. Facility Rental Fees		
III-A. Parks and Preserves		
III-A-1. Special Event Fee (rates vary depending on commercial, number of participants, duration, and venue)	Minimum $100.00 per day	Minimum $100.00 per day
III-A-1-a. Special Event Fee - Weddings	Minimum $50.00 per day	Minimum $50.00 per day
III-A-1-b. Special Event Fee - Variable Message Board	$50.00 per use	$50.00 per use
III-A-2. Special Event Services Fee (assessed based upon actual costs)	Based upon actual costs	Based upon actual costs
III-A-3. Park Road Closure Fee (full road closure)	Up to $3,000.00 per closure	Up to $3,000.00 per closure
III-A-3-a. Park Road Closure Fee (partial road closure)	Up to $1,500.00 per closure	Up to $1,500.00 per closure
III-A-4. Park Shelter Reservation Fee (per unit)	$35.00 - $110 per day	$35.00 - $110 per day
III-A-5. Concession Vendor Permit Fee	$150.00 - $250.00 per month	$150.00 - $250.00 per month
III-A-6. Reservation Modification/Convenience Fee	$10.00 per change	$10.00 per change
III-B. Pinellas County Biological Field Station & Associated Facilities		
III-B-1. Overnight accommodations (per night per person); does not ensure exclusive use of the facilities	$1.00 to $50.00	$1.00 to $50.00
III-B-2. Day use of common areas (per hour)	$5.00 to $10.00	$5.00 to $10.00
III-B-3. Day use of laboratory equipment and/or computer equipment (per hour)	$5.00 to $10.00	$5.00 to $10.00
III-B-4. Extended equipment storage in Station and/or associated pole barn (per day)	$1.00 to $50.00	$1.00 to $50.00
III-B-5. Long-term parking near Station (per day)	$1.00 to $5.00	$1.00 to $5.00
NOTE: 25% discount for rental, shelter fees, field station fees, vehicle parking fees, and event fees is available to non-profit groups registered as 501(c)3. The Parks and Conservation Resources Director and/or designee has the authority to apply additional fees (damage deposit, etc.) based on the type of use, location and number of people attending. The event sponsor will be responsible for any damages to the site. Fees do not include applicable sales tax. The Director, or his/her designee, has the authority to credit, exempt, reduce, or refund program fees as necessary.		

Parks & Conservation Resources	FY26 Adopted	FY27 Adopted
IV. County Extension: Soluble Salts (Water)	$10.00	$10.00
'		
V. Parks and Preserves		
V-A. Campground Fees (rates vary based on date and camp site location)		
V-A-1. Area 1: Tent Sites (Sites 1 - 85)	$37.00 - $50.00 per site per night	$37.00 - $50.00 per site per night
V-A-2. Areas 2 and 3: Camper/Trailer Sites (Sites 86 - 236)	$42.00 - $55.00 per site per night	$42.00 - $55.00 per site per night
V-A-3. Reservation Modification/Convenience Fee	$10.00 per change	$10.00 per change
V-A-4. Cancellation Fee within 2 days prior to scheduled arrival date	$32.00 - $50.00 per reservation	$37.00 - $55.00 per reservation
V-A-6. Primitive Camping Permit Fees for Shell Key Preserve	$1.00 - $20.00 per reservation	$1.00 - $20.00 per reservation
V-A-7. Primitive Youth Group Camping Permit Fees for Fort De Soto and Wall Springs Park	$1/child per night + $5/adult per night	$1/child per night + $5/adult per night
'		
V-B. Boat Ramp Parking Fees (plus applicable sales tax)		
V-B-1. Daily Boat Trailer Parking Fee	$6.00	$0
V-B-2. Daily Vehicle Parking Fee	$6.00	$12.00
V-B-3. Annual Parking Pass (includes access to Fort DeSoto Park, Sand Key Park, and Fred Howard Park (beach) parking)	$110.00	$140.00
V-B-4. Senior Citizen Annual Parking Pass Discounted, for age 65 or older upon proof of age (includes access to Fort DeSoto Park, Sand Key Park, and Fred Howard Park (beach) parking)	$55.00	$70.00
V-B-5. Military Annual Parking Pass Discounted (includes access to Fort DeSoto Park, Sand Key Park, and Fred Howard Park (beach) parking)		$105.00
V-B-6. Convenience User Fee	Actual Cost per Vendor Agreement	Actual Cost per Vendor Agreement
NOTE: For ramps not subject to Chapter 122, Pinellas County Code.		
'		
V-C. Beach Access Parks - Parking Meters (plus applicable sales tax)	Up to $4.50 per hour	Up to $4.50 per hour
'		
V-D. Fort DeSoto Park, Sand Key Park and Fred Howard Park (beach) Parking Fee (plus applicable sales tax)		
V-D-1. Vehicle Fee per vehicle (excludes bicycles)	$6.00	$3.50 per hour ($12 daily cap)
V-D-2. Annual Pass	$75.00	$95.00
V-D-3. Six (6) Month Pass	$45.00	$60.00
V-D-4. Senior Citizen Annual Pass (age 65 or older upon proof of age)	$55.00	$0.00
V-D-4-b. Six (6) Month Pass - Discounted (Senior Citizen or Military)		$40.00
V-D-5. Senior Citizen Six (6) Month Pass (age 65 or older upon proof of age)	$30.00	$0.00
V-D-6. Low income Annual Pass	$37.50	$55.00

Parks & Conservation Resources	FY26 Adopted	FY27 Adopted
V-D-8. Military Annual Pass	$55.00	$70.00
V-D-10. Convenience User Fee	Actual Cost per Vendor Agreement	Actual Cost per Vendor Agreement
V-D-9. Military Six (6) Month Pass	$30.00	$0.00
VI. Marina Fees		
VI-A. Sutherland Bayou		
VI-A-2. Wet Slip Rental (per slip per month)	$175.00 - $185.00	$0.00
NOTE: Fees do not include applicable state and local taxes unless otherwise stated. The Parks and Conservation Resources Director and/or designee has the authority to credit, exempt, reduce or refund departmental fees as necessary.		

Public Works	FY26 Adopted	FY27 Adopted
I. Mangrove Trimming Permit Application Fees		
I-A. Single-Family	$575.00	$810.00
I-B. Multi-Family and Commercial	$1,150.00	$1,610.00
I-C-1. Pre Application Mangrove Survey Single Family		$200.00
I-C-2. Pre Application Mangrove Survey Multi Use / Commercial		$400.00
II. Water and Navigation Permit Application Fees		
II-A. Docks		
II-A-1. Private Docks - Poles & Lifts & Lower Landings with no Piling Only	$600.00	$840.00
II-A-2. Private Docks - Less than 250 Square Feet of New Deck Area	$800.00	$1,120.00
II-A-3. Private Docks - 250 to 499 Square Feet of New Deck Area	$870.00	$1,220.00
II-A-4. Private Docks - 500 to 999 Square Feet of New Deck Area	$915.00	$1,290.00
II-A-5. Private Docks - Over 1,000 Square Feet of New Deck Area	$980.00	$1,380.00
II-A-6. Multi-Use Private and Commercial Docks - Poles, Lifts & Lower Landings with no Piling Only	$620.00 plus $100.00 per new slip created ($3,000.00 maximum slip charge)	$870.00 plus $125.00 per new slip created ($5,000.00 maximum slip charge)
II-A-7. Multi-Use Private Docks	$885.00 plus $100.00 per new slip created ($3,000.00 maximum slip charge)	$1,240.00 plus $125.00 per new slip created ($5,000.00 maximum slip charge)
II-A-8. Commercial Docks	$950.00 plus $100.00 per new slip created ($3,000.00 maximum slip charge)	$1,330.00 plus $125.00 per new slip created ($5,000.00 maximum slip charge)
II-A-9. Repair Permit (Previously Permitted Dock)	$400.00	$560.00

Public Works	FY26 Adopted	FY27 Adopted
II-A-10. Dock Roof	$650.00	$910.00
'		
II-B. Dredge/Fill		
II-B-1. Less than 101 cubic yards	$755.00	$1,060.00
II-B-2. 101 to 500 cubic yards	$1,090.00	$1,530.00
II-B-3. 501 to 1,000 cubic yards	$1,750.00	$2,450.00
II-B-4. More than 1,000 cubic yards	$2,080.00	$2,920.00
'		
II-C. Extension of Permit Expiration		
II-C-1. Dock	$60.00	$90.00
II-C-2. Dredge and Fill	$60.00	$90.00
'		
II-D-1. After the Fact Permit Applications – For unauthorized but permissible work within the permitted envelope, does not affect natural resources or require a variance		Five Times the Revision Fee
II-D-2. After the Fact Permit Applications – For any unauthorized but permissible work with minor deviation from permitted envelope, minor impact to natural resources and/or may require a variance	Two and a Half Times the Normal Fee, Plus Any Fines	Two and a Half Times the Normal Fee, Plus Any Fines
II-D-3. After the Fact Permit Applications – For any unauthorized but permissible work outside the permitted envelope, significant impact to natural resources and/or may require a variance	Five Times the Normal Fee, Plus Any Fines	Five Times the Normal Fee, Plus Any Fines
'		
II-E. Other Water and Navigation Fees		
II-E-1. Administrative Variance (Department Level)	$525.00	$210.00
II-E-2. Special Magistrate Variance or Appeal	$1,150.00	$1,610.00
'		
II-F. Revisions Fee (within one year of permit issuance)	$135.00	$190.00
II-G. Miscellaneous Minor Additions (Kayak lifts, stairs, etc.)	$295.00	$420.00
II-H. Reinspection	$85.00	$120.00
II-J. Permit Transfer	$115.00	$170.00
'		
II-K-1. Pre-application Coral Survey Single Family		$200.00
II-K-2. Pre-application Coral Survey Multi Use / Commercial		$400.00
'		
AIR QUALITY DIVISION		
III. National Emissions Standards for Hazardous Air Pollutants (NESHAP)		
Demolition & Asbestos Removal Projects Note: The Department's fee requirements are not applicable when the NESHAP Demolition and asbestos removal project is in a school, college, university, or a residential dwelling, as residential dwelling is defined in Rule 62-257.200, F.A.C. The notification will not be accepted without the appropriate fee.		
'		
III-A. Demolition		
III-A-1. Demolition - Building size ≤ 2,000 sq. ft.	$360.00	$380.00

Public Works	FY26 Adopted	FY27 Adopted
III-A-2. Demolition - Building size > 2,000 and < 5,000 sq. ft.	$480.00	$500.00
III-A-3. Demolition - Building size 5,000 – 24,999 sq. ft.	$600.00	$630.00
III-A-4. Demolition - Building size 25,000 – 49,999 sq. ft.	$840.00	$880.00
III-A-5. Demolition - Building size 50,000 – 74,999 sq. ft.	$1,080.00	$1,130.00
III-A-6. Demolition - Building size 75,000 – 99,999 sq. ft.	$1,320.00	$1,380.00
III-A-7. Demolition - Building size 100,000 sq. ft. and greater	$1,440.00	$1,500.00
III-A-8. Demolition - Portable commercial structure: the removing from a foundation of any mobile or portable public or commercial structure. The intent is not to destroy or dismantle the structure, but to take out load stabilizing supports to re-support with same, at a new location. (Public or commercial mobile or portable structures include but are not limited to modular buildings, modular offices, portable buildings, and construction trailers.)	$50.00	$60.00
'		
III-B. Asbestos Removal Projects In Any Combination of Square Feet and Linear Feet		
III-B-1. 0 - 159 square feet	$0.00	$0.00
III-B-2. 160 - 420 square feet	$360.00	$380.00
III-B-3. 0 - 259 linear feet	$0.00	$0.00
III-B-4. 260 - 420 linear feet	$360.00	$380.00
If combination of square feet and linear feet totals >420		
III-B-5. 421 - 1,000	$480.00	$500.00
III-B-6. 1,001 - 4,000	$720.00	$750.00
III-B-7. 4,001 - 7,000	$960.00	$1,000.00
III-B-8. 7,001 - 10,000	$1,200.00	$1,250.00
III-B-9. 10,001 - 20,000	$1,320.00	$1,380.00
III-B-10. 20,001 - 30,000	$1,460.00	$1,520.00
III-B-11. Greater than 30,000	$1,600.00	$1,670.00
III-B-12. Planned Renovation (annual notification): Asbestos removal projects that are individually under the threshold but cumulatively in a calendar year (January 1 through December 31) are at or above the threshold and subject to notification requirements.	$360.00	$380.00
'		
III-C. Asbestos Removal Projects In Cubic Feet		
III-C-1. 0 - 34	$0.00	$0.00
III-C-2. 35 - 44	$360.00	$380.00
III-C-3. 45 - 54	$600.00	$630.00
III-C-4. 55 - 64	$840.00	$880.00
III-C-5. 65 - 74	$1,080.00	$1,130.00
III-C-6. 75 - 84	$1,320.00	$1,380.00
III-C-7. 85 - 100	$1,460.00	$1,520.00
III-C-8. Greater than 100	$1,600.00	$1,670.00
'		
III-D. "After-the-Fact" Notification	Two Times the Normal Fee	Two Times the Normal Fee

Public Works	FY26 Adopted	FY27 Adopted
III-E. For phased renovation projects, the fee is based on the amount of asbestos in each phase per the above schedule.		
III-F. Late Revision to Notification	$250.00	$260.00
IV. Air Quality Compliance Fees		
Note: Fees are not applicable for Title V facilities. Fee applies to each emission unit at a facility.		
IV-A. General Permits - Non NESHAP Sources		
IV-A-1. Bulk Gasoline Plant; Reciprocating Internal Combustion Engines; Surface Coating Operations; Reinforced Polyester Resin Fabrication; Cast Polymer Operation; Printing Operations; Volume Reduction, Mercury Recovery, or Mercury Reclamation; or other source requiring records keeping only	$310.00	$330.00
IV-A-2. Concrete Batching Plant; Human Crematory; Animal Crematory; Nonmetallic Mineral Processing Plant; or other source requiring a visible emissions test	$340.00	$360.00
IV-B. General Permits - NESHAP Sources		
IV-B-1. Perchloroethylene Dry Cleaner; Ethylene Oxide Sterilizers; Halogenated Solvent Degreasers; Chromium Electroplating and Anodizing; Secondary Aluminum Sweat Furnace; or other NESHAP general permitted source.	$370.00	$390.00
IV-C. Non-Title V Permitted Sources - Annual Fee		
IV-C-1. Emission unit requiring stack test (Method 25 or 18)	$1,390.00	$1,450.00
IV-C-2. Emission unit requiring stack test (PM Method 5, 17, or equivalent; VOC Method 25A and other continuous methods)	$1,290.00	$1,350.00
IV-C-3. Minor VOC or HAP emission unit requiring record keeping only	$560.00	$590.00
IV-C-4. Minor particulate emission unit requiring a visible emissions test	$340.00	$360.00
IV-C-5. Minor particulate emission unit not requiring visible emissions test	$290.00	$310.00
IV-C-6. Facility Annual Operating Report required	$640.00	$670.00
IV-C-7. Visible emissions test for minor VOC emission unit	$60.00	$70.00
IV-C-8. Compliance review of other miscellaneous reports required by permit	$70.00	$80.00
IV-D. Gasoline Dispensing Facilities Meeting Stage I Controls - Annual Fee	$50.00	$60.00

Purchasing	FY26 Adopted	FY27 Adopted
I. Pre-qualification - Construction Contractors		
I-A. Initial Application	$50.00	$50.00

Real Estate Management	FY26 Adopted	FY27 Adopted
I. Rental - Gallery at the Pinewood Cultural Park		
I-A-1. Weekdays during normal business hours (8:00 AM-5:00 PM)	$140.00/day	
I-A-2. Weekdays after 5:00 PM and weekends	$200.00/day	

Safety and Emergency Services	FY26 Adopted	FY27 Adopted
I. Fire Administration		
I-A. Temporary Fireworks Sales Permit Fees (for a period not to exceed 90 days)		
I-A-1. Permits issued for one site	$150.00	$150.00
I-A-2. Each additional site by a permit holder	$125.00	$125.00
I-B. Annual Fireworks Sales Permit Fees (for a period not to exceed 12 months)		
I-B-1. Permits issued for one site	$200.00	$200.00
I-B-2. Each additional site by a permit holder	$125.00	$125.00
II. Sunstar Ambulance Transports and Services*		
II-A. Transport		
II-A-1. Basic Life Support Non Emergency	$906.97	$936.27
II-A-1-b. Basic Life Support Emergency	$933.59	$963.74
II-A-2. Advanced Life Support	$967.42	$998.67
II-A-3. Advanced Life Support 2	$1059.71	$1,093.94
II-A-4. Critical Care Transport	$1523.66	$1,572.87
II-A-5. Mental Health Transport	$205.57	$212.21
II-A-6. Mileage per Loaded Mile	$20.16	$20.81
II-B. Standby		
II-B-1. ALS Dedicated Standby per Hour (dedicated 2 person team and transport vehicle (Paramedic and EMT), 3 Hour Minimum)	$204.08	$210.67
II-B-2. BLS Dedicated Standby per Hour (dedicated 2 person team and transport vehicle (Two EMT's), 3 Hour Minimum)	$189.08	$195.19
II-B-3. Dedicated Standby for Paramedic Supervisor, Paramedic, Or EMT (no dedicated ambulance team, 3 hour minimum)	$100.00	$103.23
II-C. Patient Expired at Scene	Medicare Basic Life Support - Emergency Rate	Medicare Basic Life Support - Emergency Rate
* Whereas, in accordance with Section 54-64, Pinellas County Code, the Board of County Commissioners has established a fiscal policy that requires adjustment of the rates for ambulance services charged by Emergency Medical Services in accordance with the most currently published Medical Consumer Price Index.		

Safety and Emergency Services	FY26 Adopted	FY27 Adopted
III. Sunstar Ambulance Membership Program		
III-A. Membership		
III-A-1. Family Membership	$133.00	$0.00
III-A-2. Single Membership	$89.00	$0.00

Solid Waste	FY26 Adopted	FY27 Adopted
I. Scalehouse		
I-A. Radio Frequency* Window Sticker	$20.00	$20.00
I-B. Radio Frequency* Transponder	$40.00	$40.00
I-C. Proximity Cards**	$0	$0
* Transponders and window stickers used for automated lanes at the Scalehouse; charge for initial issuance and replacement of lost transponder only. Replacement of non-functioning units at no charge.		
** Proximity Cards - Pre-Programmed Destination Cards for Scalehouse		
II. Disposal (Tipping) Fees (per ton)		
II-A. Municipal Solid Waste	$58.86	$63.57
II-B. Commercial Waste	$58.86	$63.57
II-C. Yard Waste	$58.86	$63.57
II-D. Mulch Rebate	$0	$0
II-E. Whole Tires (loads containing 5 or more tires are not eligible for flat rate)	$180.00	210
II-F. Passenger Vehicle Flat Rate	$4.25	$4.25
II-G. Unmodified Pickup Trucks and Vans Flat Rate	$11.75	$11.75
II-H. Christmas Trees only (up to 5 trees, no decorations)	$3.00	$3.00
II-I. Out-of-County Surcharge (per ton) to be added to current tipping fee for Municipal Solid Waste, Commercial Waste, Yard Waste, and Whole Tires)	$58.86	$63.57
III. Special Fees		
III-A. Contractor Surcharge (in addition to per ton charge)	$100.00	$100.00
III-B. Special Handling Services Fee (in addition to per ton charge)	$110.00	$110.00
III-C. Fee Waiver (authorized by BCC to allow the County Administrator to modify fees for vehicles designated by Solid Waste in such instances as pilot programs, emergencies, or disposal situations requiring immediate action to protect the health, safety, and welfare of public or for regulatory compliance)	$0	$0
III-D. Required Deposit***	35%	35%
*** Percentage of total loaded vehicle weight		

Solid Waste	FY26 Adopted	FY27 Adopted
III-E. Personal Protective Equipment Charge	$20.00	$22.50
IV. Collection		
IV-A. Annual Hauler License Fee	$300.00	$300.00
IV-B. Annual Franchise Collection Fee (Lealman)	$240.00	$288.00

Utilities	FY26 Adopted	FY27 Adopted
Utilities - Water System		
I. DEPOSITS		
I-A. Water		
I-A-1. Deposits by Meter Size - Water 3/4"	$110.00	$110.00
I-A-2. Deposits by Meter Size - Water 01"	$220.00	$220.00
I-A-3. Deposits by Meter Size - Water 1-1/2"	$630.00	$630.00
I-A-4. Deposits by Meter Size - Water 02"	$1,620.00	$1,620.00
I-A-5. Deposits by Meter Size - Water 03"	$1,620.00	$1,620.00
I-A-6. Deposits by Meter Size - Water 04"	$6,850.00	$6,850.00
I-A-7. Deposits by Meter Size - Water 06" and up	$12,500.00	$12,500.00
I-B. Sewer		
I-B-1. Deposits by Meter Size - Sewer 3/4"	$180.00	$180.00
I-B-2. Deposits by Meter Size - Sewer 01"	$320.00	$320.00
I-B-3. Deposits by Meter Size - Sewer 1-1/2"	$860.00	$860.00
I-B-4. Deposits by Meter Size - Sewer 02"	$2,190.00	$2,190.00
I-B-5. Deposits by Meter Size - Sewer 03"	$2,190.00	$2,190.00
I-B-6. Deposits by Meter Size - Sewer 04"	$9,250.00	$9,250.00
I-B-7. Deposits by Meter Size - Sewer 06" and up	$16,700.00	$16,700.00
II. METERED CONNECTION CHARGES (POTABLE and RECLAIMED)		
II-A. Meter & Meter Box		
II-A-1. Meter & Meter Box 5/8" x 3/4" (Excludes Tap and Service)	$708.00	$744.00
II-A-2. Meter & Meter Box 1" (Excludes Tap and Service)	$756.00	$794.00
II-A-3. Meter & Meter Box 1-1/2" (Excludes Tap and Service)	$1,080.00	$1,134.00
II-A-4. Meter & Meter Box 2" (Excludes Tap and Service)	$1,195.11	$1,250.00
II-A-5. Meter & Meter Box 2-2" Parallel (Excludes Tap and Service)	$2,142.50	$2,250.00
II-A-6. Meter 4" and larger (Excludes Tap and Service)	At Cost	At Cost
II-B. Tap and Service Line		
II-B-1. Tap and Service Line 5/8" x 3/4"	$636.83	$669.00
II-B-2. Tap and Service Line 1"	$636.83	$669.00
II-B-3. Tap and Service Line 1-1/2"	$820.00	$861.00

Utilities	FY26 Adopted	FY27 Adopted
II-B-4. Tap and Service Line 2"	$1,038.27	$1,091.00
II-B-5. Tap and Service Line 2-2" Parallel	$1,632.00	$1,714.00
'		
II-C. Temporary		
II-C-1. Temporary In-ground	Installation cost for size meter requested plus applicable deposit fee	Installation cost for size meter requested plus applicable deposit fee
II-C-2. Temporary Fire Hydrant Meter	$277.53 plus applicable deposit fee	$286.00 plus applicable deposit fee
'		
II-D. Related Fees		
II-D-1. Service Line Road Crossing Fee (Cost per foot)	$35.00	$36.00
'		
II-E. Removal of Meter and Water Service Connection	$381.03	$401.00
III. BACKFLOW PREVENTION DEVICES		
III-A. Reduced Pressure Device - Single		
III-A-1. Installed by County Single 3/4"	$934.87	$982.00
III-A-2. Installed by County Single 1"	$996.00	$1,046.00
III-A-3. Installed by County Single 1-1/2"	$1,224.00	$1,286.00
III-A-4. Installed by County Single 2"	$1,440.00	$1,512.00
III-A-5. Installed by Owner, Provided by County, Single 4"	$2,389.34	At Cost
III-A-6. Installed by Owner, Provided by County, Single 6"	$4,215.57	At Cost
III-A-7. Installed by Owner, Provided by County, Single 8"	$5,618.10	At Cost
III-A-8. Installed by Owner, Provided by County, 6" & 4" Combo Combine cost of 4" & 6" device	$6,448.41	$6,771.00
'		
III-B. Reduced Pressure Device - Parallel		
III-B-1. Installed by County Parallel 3/4"	$1,581.11	$1,661.00
III-B-2. Installed by County Parallel 1"	$1,668.00	$1,752.00
III-B-3. Installed by County Parallel 1-1/2"	$2,136.00	$2,243.00
III-B-4. Installed by County Parallel 2"	$2,556.00	$2,684.00
III-B-5. Installed by Owner, Provided by County, Parallel 4"	$4,600.51	At Cost
III-B-6. Installed by Owner, Provided by County, Parallel 6"	$8,252.97	At Cost
III-B-7. Installed by Owner, Provided by County, Parallel 8"	$11,058.03	At Cost
'		
III-C. Double Check Valve Device - Single*		
III-C-1. Installed by County Single 3/4"	$1,122.29	$1,179.00
III-C-2. Installed by County Single 1"	$1,095.29	$1,151.00
III-C-3. Installed by County Single 1-1/2"	$1,367.55	$1,436.00
III-C-4. Installed by County Single 2"	$1,374.73	$1,444.00

Utilities	FY26 Adopted	FY27 Adopted
III-C-5. Installed by Owner, Provided by County, Single 4"	$2,389.34	At Cost
III-C-6. Installed by Owner, Provided by County, Single 6"	$4,215.57	At Cost
III-C-7. Installed by Owner, Provided by County, Single 8"	$5,618.10	At Cost
III-C-8. Installed by Owner, Provided by County, 6" & 4" Combo Combine cost of 4" & 6" device	$6,426.74	At Cost
'		
III-D. Double Check Valve Device - Parallel*		
III-D-1. Installed by County Parallel 3/4"	$1,955.95	$2,054.00
III-D-2. Installed by County Parallel 1"	$1,955.68	$2,054.00
III-D-3. Installed by County Parallel 1-1/2"	$1901.95	$1,998.00
III-D-4. Installed by County Parallel 2"	$2,328.00	$2,445.00
III-D-5. Installed by Owner, Provided by County, Parallel 4"	$4,622.18	At Cost
III-D-6. Installed by Owner, Provided by County, Parallel 6"	$8,252.97	At Cost
III-D-7. Installed by Owner, Provided by County, Parallel 8"	$11,058.03	At Cost
'		
* Double check valves for unmetered fire lines required an additional 3/4" double check valve for leak check meter.	$253.37	$267.00
'		
III-E. Installation by County:		
III-E-1. Installed by County, 4"	At Cost	At Cost
III-E-2. Installed by County, 6"	At Cost	At Cost
III-E-3. Installed by County, 8"	At Cost	At Cost
'		
III-F. Related Fees		
III-F-1. Backflow Stands	$118.88 each	$125.00 each
'		
III-G. Backflow Device Maintenance (Annual Fee)		
III-G-1. Residential (Residential > 4 Units), or Commercial/Small Fireline, ≤2"	$74.83	$77.00
III-G-2. Commercial/Multi-Family, DCVA/DCDA, ≥ 4"	$197.77	$204.00
III-G-3. Commercial/Multi-Family, RP, ≥ 4"	$201.64	$208.00
III-G-4. Residential (Residential < 3 Units) and ≤ 1"	$20.38	$21.00
'		
NOTE: Annual Backflow Device Maintenance Fees will be billed per billing cycle.		
'		
IV. SERVICE CHARGES		
IV-A. Turn on Fee (scheduled) future date	$21.00	$22.00
IV-B. Turn on Fee same date	$42.45	$44.00
IV-C-1. Pre-termination notice	$7.35	$8.00
IV-C-2. Pre-termination notice delivery (Trip Fee)	$69.67	$72.00

Utilities	FY26 Adopted	FY27 Adopted
IV-D. Delinquent turn off	$30.88	$31.00
IV-E-1. Delinquent turn on future date	$29.00	$30.00
IV-E-2. Delinquent turn on future date (Saturday, Sunday, Holidays)	$37.00	$38.00
IV-E. Delinquent turn on future date		
IV-F-1. Delinquent turn on same date	$42.45	$43.00
IV-F-2. Delinquent turn on same date (Saturday, Sunday, Holidays)	$64.00	$66.00
IV-F. Delinquent turn on same date		
IV-G. Return check processing	Per Florida Statute	Per Florida Statute
IV-H. Special meter reading - water already on	$18.69	$19.00
IV-I. Check last reading fee (if routine or special meter reading was correct) or off-cycle reading for billing	$18.69	$19.00
IV-J. Meter reset fee 3/4" to 2"	At Cost	At Cost
IV-K. Meter reset fee Larger than 2"	At Cost	At Cost
IV-L. Meter test in shop (if meter is registered within accuracy range - 3/4" to 1")	$167.28	$173.00
IV-M. Meter test in shop (if meter is registered within accuracy range - 1-1/2" to 2")	$167.28	$173.00
M-1 . electronic Meter Data Logging : Single Family	$160.53	$166.00
M-2. Electronic Meter Data Logging: Multi-Unit	$480.17	$493.00
IV-N. Meter test in field (if meter is registered within accuracy range - > 2")	At Cost	At Cost
IV-O. Hydrant meter deposit charge	Tie to Deposit	Tie to Deposit
IV-P. Service/Trip/Truck Charge	$43.64	$45.00
IV-Q. Field Flow Test Meter < 2" (if meter is registered within accuracy range)	$101.00	$104.00
NOTE: Services that are provided after hours at the request of the customer will be charged at two times the approved rate.		
'		
V. FIRE PROTECTION CHARGES		
V-A. Installation charge for fire hydrant only - 5 1/4"	At Cost	At Cost
V-B. Standby Charges for unmetered private fire protection facilities:		
V-B-1. Annual Charge 6" or less fire line	$236.37	$243.00
V-B-2. Annual Charge 8" fire line	$503.72	$517.00
V-B-3. Annual Charge 10" fire line	$905.86	$930.00
V-B-4. Annual Charge 12" fire line	$1,463.21	$1,500.00
Persons desiring to have public fire protection facilities relocated shall pay in advance 100% of the estimated cost of relocation. Upon completion of the project they shall be billed actual cost plus overhead, less the amount advanced. Governmental agencies will not be required to prepay.		
V-C. Potable fire hydrant flow test	$200.73	$211.00
'		
VI. TAP ONLY CHARGES		

Utilities	FY26 Adopted	FY27 Adopted
VI-A-1. Concrete Pipe Main (minimum $5,000)	At Cost, but not less than $5,000	At Cost, but not less than $5,000.00
VI-A-2. Tap 2" Main Line - Iron/PVC Pipe Main 16" or less	$2,184.64	$2,294.00
VI-A-3. Tap 4" - Iron/PVC Pipe Main 16" or less	$2,280.82	$2,395.00
VI-A-4. Tap 6" - Iron/PVC Pipe Main 24" or less	$2,274.99	$2,389.00
VI-A-5. Tap 8" - Iron/PVC Pipe Main 24" or less	$2,244.23	$2,357.00
VI-A-6. Tap 12" - Iron/PVC Pipe Main 24" or less	$2,244.23	$2,357.00
'		
These charges are for labor and material only to tap and install valve boxes on the County water mains. The cost for restoration will be in addition to these charges and will be the actual cost of materials and labor plus overhead. Meter taps 2" in diameter or less are not permitted on concrete mains. Mains 24" in diameter or larger are considered to be transmission mains and tapping will not be permitted except as authorized by the Director of Pinellas County Utilities.		
Taps on mains 24" in diameter and larger requiring well pointing by the County will be required to pay in advance the anticipated well pointing charge at the current contract price. In the event well pointing is not required the well pointing charge will be refunded.		
'		
VII. Capacity Fee		
VII-A. Residential Capacity Fees:		
VII-A-1. Single Family Homes		
VII-A-1-a. 5/8" x 3/4" meter	$423.00	$436.00
VII-A-1-b. 1" meter	$1,056.00	$1,088.00
VII-A-2. Duplex (master metered) 1-3/4" meter	$592.00	$610.00
VII-A-3. Triplex (master metered) 1-1" meter	$761.00	$784.00
VII-A-4. Apartments (master metered) (loft or den = additional bedroom):		
VII-A-4-a. 1 bedroom	$169.00	$175.00
VII-A-4-b. 2 bedroom	$211.00	$218.00
VII-A-4-c. 3 bedroom	$253.00	$261.00
VII-A-5. Mobile Homes (master metered)	$295.00	$304.00
VII-A-6. Hotel/Motel & Travel Trailer Park	Based on Meter Size	Based on Meter Size
'		
VII-B. Commercial Capacity Fees:		
VII-B-1. 5/8 x 3/4" meter ERU 1	$423.00	$436.00
VII-B-2. 1" meter ERU 2.5	$1,056.00	$1,088
VII-B-3. 1-1/2" meter ERU 5	$2,115.00	$2,179.00
VII-B-4. 2" meter" ERU 10	$4,230.00	$4,357.00
VII-B-5. 2-2" in manifold ERU 20	$8,460.00	$8,714.00
VII-B-6. 4" Compound ERU 30	$12,690.00	$13,071.00
VII-B-7. 4" turbine ERU 40	$16,920.00	$17,428.00
VII-B-8. 6" FM-CT ERU 100	$42,300.00	$43,569.00

Utilities	FY26 Adopted	FY27 Adopted
VII-B-9. 8" FM-CT" ERU 175	$74,025.00	$76,246.00
'		
Due to financial hardship, the County's deferred payment program can be used to pay for the cost of capacity and connection fees. The program calls for payment of the fees over a six (6) year period at an interest rate of 8%.		
'		
VIII. UNSCHEDULED LABOR AND MATERIALS		
Line extension and other special installation not covered by this schedule of rates and fees will be charged material costs plus 15% and cost of labor plus 105%.		
'		
IX. LINE EXTENSION COSTS		
The front footage cost of pipe installed is established as the cost of the pipe per foot plus the cost of labor and materials as installed and related to a cost per linear foot.		
'		
X. MISCELLANEOUS CHARGES		
See resolution #87-371, Section XI		
'		
XI. WATER MAIN EXTENSION POLICY		
See resolution #87-371, Section XII		
'		
XII. SPECIAL ASSESSMENT COST OF CONSTRUCTION		
See resolution #87-371, Section XIII		
'		
XIII. SPECIAL ASSESSMENTS		
See resolution #87-371, Section XIV		
'		
XIV. WHOLESALE RATE CRITERIA		
XIV-A. General		
See resolution #87-371, Section XV, Part A		
'		
XIV-B. Monthly Meter Service Charges		
The monthly meter service charge applicable for wholesale accounts for meter maintenance, meter reading, telemetry charges, billing and accounting are as follows:		
XIV-B-1. Meter Six 3/4"	$6.00	$7.00
XIV-B-2. Meter Size 1"	$7.00	$8.00
XIV-B-3. Meter Size 1-1/2"	$8.00	$9.00
XIV-B-4. Meter Size 2"	$9.00	$10.00
XIV-B-5. Meter Size 4"	$44.00	$46.00
XIV-B-6. Meter Size 6"	$82.00	$85.00
XIV-B-7. Meter Size 8"	$85.00	$88.00
XIV-B-8. Meter Size 10"	$90.00	$93.00

Utilities	FY26 Adopted	FY27 Adopted
XIV-B-9. Meter Size 12"	$95.00	$98.00
XIV-B-10. Meter Size 16"	$110.00	$114.00
XIV-B-11. Meter Size 20"	$133.00	$137.00
XIV-B-12. Over 20", or other types	$150.00	$155.00
Unpaid accounts will become delinquent thirty (30) days after the date of billing.		
XIV-C. Meter Connections		
See resolution #87-371, Section XV, Part D		
XIV-D. Eligibility		
See resolution #87-371, Section XV, Part E		
XV. CONTRACTUAL CUSTOMERS		
XV-A. Category A - Active Water Accounts	$0.65 for each utility service	$0.65 for each utility service
XV-B. Category C - No Water Account (for first service)	$0.65 for first service	$0.65 for first service
XVI. MAILING INSERT FEE		
XVI-A. Onsert fee - Includes the cost of PCU design, developing, and coordination required in getting the onsert to the mail house contractor for placement, testing, and distribution on the invoice.	$0.0718 per onsert, plus design cost	$0.0718 per onsert, plus design cost
XVI-B. Onsert fee - The requestor provides their own design and development of the onsert. PCU will perform the coordination required in getting the onsert to the mail house contractor for placement, testing, and distribution on the invoice.	$0.0718 per onsert	$0.0718 per onsert
XVI-C. If an insert goes out that causes the total weight of the mail package to exceed the standard first class mail rate, the organization that requested the insert pays the additional cost of postage.	At Cost	At Cost
XVI-D. Miscellaneous change order fee	$4.25 per change order	$4.25 per change order
XVII. LABORATORY TESTING	At Cost	At Cost
XVII-A. Testing for Lead and Copper	At Cost	At Cost
XVII-A-1. Lead & Copper Testing - PCU Customer - Childcare/Daycare	$22.66	$23.00
XVII-A-2. Lead & Copper Testing - PCU Customer - Primary School	$56.65	$57.00
XVII-A-3. Lead & Copper Testing - Non-Customer - Childcare/Daycare	$164.90	$165.00
XVII-A-4. Lead & Copper Testing - Non-Customer - Primary School	$297.41	$298.00

Utilities	FY26 Adopted	FY27 Adopted
XVII-B. Other testing	At Cost	At Cost
Note: "At Cost shall be calculated based on materials; collection of samples and mailing of samples as required; and overhead.		
'		
XVIII UNSPECIFIED WORK	At Cost	At Cost
'		
NOTE: "at cost" shall be calculated based upon actual material and labor costs plus overhead.		
'		
Utilities - Sewer System		
IXX. Sewer Connection Fee		
IXX-A. Single Family Residence	$2,798.00	$2,882.00
IXX-B. Multiple Family and Mobile Home Parks		
IXX-B-1. Each Multiple Family Dwelling Unit	$2,237.00	$2,305.00
IXX-B-2. Each Mobile Home Space	$2,098.00	$2,161.00
IXX-C. Commercial, Industrial and Miscellaneous Buildings:		
Per gallon of flow *	$13.40	$14.00
* Fee amount will be determined at time application is made for sewer; said connection fee shall be based upon flow and demand made on the system.		
'		
XX. Industrial Wastewater Discharge Permit Fees		
XX-A. Type I Industry		
XX-A-1. One Year Permit	$5,469.22	$5,633.00
XX-A-2. Two Year Permit	$7,982.15	$8,222.00
XX-A-3. Three Year Permit	$11,012.20	$11,343.00
XX-A-4. Four Year Permit	$13,783.68	$14,197.00
XX-A-5. Five Year Permit	$16,555.17	$17,051.00
This type of industry may also be subject to a Special Industrial Surcharge Fee as provided in the Schedule of Rates and Fees for the PCSS.		
'		
XX-B. Type II Industry		
XX-B-1. One Year Permit	$3,193.20	$3,288.00
XX-B-2. Two Year Permit	$5,188.32	$5,343.00
XX-B-3. Three Year Permit	$7,183.45	$7,398.00
XX-B-4. Four Year Permit	$9,178.57	$9,453.00
XX-B-5. Five Year Permit	$11,173.69	$11,508.00
This type of industry may also be subject to a Special Industrial Surcharge Fee as provided in the Schedule of Rates and Fees for the PCSS.		
'		
XX-C. Type III Industry (No Discharge Permit)		
XX-C-1. One Year Permit	$1,384.35	$1,425.00
XX-C-2. Two Year Permit	$1,829.18	$1,884.00

Utilities	FY26 Adopted	FY27 Adopted
XX-C-3. Three Year Permit	$2,274.01	$2,342.00
XX-C-4. Four Year Permit	$2,718.84	$2,800.00
XX-C-5. Five Year Permit	$3,163.67	$3,258.00
XX-D. High Strength Wastewater Surcharge Note: Predetermined measures used in calculations: Biochemical Oxygen Demand (BOD) Discharge Local Limit is 450 mg/L Total Suspended Solids (TSS) Discharge Local Limit is 650 mg/L Equivalent Residential Unit (ERU) Flow is Currently 5,000 gallons per month Load ERU is the greater of the Customer BOD or TSS divided by its respective Local Limit Sewer Base Rate Charge per month adopted by resolution	Sewer Base Rate Charge multiplied by the total of the Load ERU minus one and multiplied by the Flow ERU	Sewer Base Rate Charge multiplied by the total of the Load ERU minus one and multiplied by the Flow ERU
Biochemical Oxygen Demand (BOD) Discharge Local Limit is 450 mg/L. Total Suspended Solids (TSS) Discharge Local Limit is 650 mg/L. Equivalent Residential Unit (ERU) Flow is Currently 5,000 gallons per month. Load ERU is the greater of the Customer BOD or TSS divided by its respective Local Limit Sewer Base Rate Charge per month adopted by resolution		
D-1. BOD ($/lb)	$0.86	$0.88
D-2. (TSS) ($/lb)	$0.65	$0.67
XX-E. Processed groundwater discharge fee per 1,000 gallons of processed groundwater received	$30.00	$31.00
XXI. Tap Installation Fee including wye and service lateral	At Cost, but not less than $2,000	At Cost, but not less than $2,000
XXII. Transported Liquid Wastes Discharge Fee*		
XXII-A. Per 1,000 gallons of transported grease liquid wastes received at the FOG Facility. The cost/1,000 gal. charge will be prorated for fractional loads.	$120.00	$123.00
XXII-B. Per 1,000 gallons of transported septic tank and portable chemical toilet wastes received at the South Cross Bayou WRF. Only accepting Septage permitted haulers; will not accept dual permitted haulers. The $40/1000 gallon charge will be based on total, full permitted capacity of their tank, regardless of delivered volume.	$45.00	$46.00
XXIII Grease Waste Hauler Application and Permitting Base Fees		
XXIII-A. Application and Permitting Base Fee	$250.63	$257.00
XXIII-B. Fee for Each Vehicle (for three years)	$26.26	$27.00
XXIV Permit Fee for Food Service Facilities		
XXIV-A. Permit fee for a food service facility with grease interceptor	$293.38	$303.00
XXIV-B. Permit fee for a food service facility with a grease trap	$293.38	$303.00

Utilities	FY26 Adopted	FY27 Adopted
XXIV-C. Food service facility pumping variance fee	$423.76	$435.00
XXIV-D. Food service facility re-inspection fee	$123.31	$127.00
XXIV-E. Operating a Restaurant Without a Grease Permit	$61.35	$63.00
XXV. Collection System Extension	At Cost	At Cost
XXVI Unspecified Work	At Cost	At Cost
NOTE: "At Cost" shall be calculated based upon actual material and labor costs plus overhead.		
XXVI Private Sewer System		
Private Sewer System: Annual Operating Permit Fee (Includes Inspection)	$325.00	$335.00
Private Sewer System: Non-Residential Single Lateral Connection Annual Permit Fee (Includes Inspection)	$30.00	$31.00
Utilities - Reclaimed Water		
XXX. New Service Connection Fees for Systems on Existing Mains		
XXX-B-1. Service connection - metered service 3/4"	$1,020	$1,051.00
XXX-B-2. Service connection - metered service 1"	$1,064.05	$1,096.00
XXX-B-3. Service connection - metered service 1 1/2"	$1,254.45	$1,293.00
XXX-B-4. Service connection - metered service 2"	$1,391.18	$1,433.00
XXX-B-5. Service connection - metered service 4"	Installed by customer and shall be purchased from the County at the current contract price	Installed by customer and shall be purchased from the County at the current contract price
XXXI METERED CONNECTION CHARGES (RECLAIMED)		
XXXI-A-1. Meter & Meter Box 5/8" x 3/4" (Excludes Service Line Connection)	$708	$744.00
XXXI-A-2. Meter & Meter Box 1" (Excludes Service Connection)	$756.00	$794.00
XXXI-A-3. Meter & Meter Box 1-1/2" (Excludes Service Connection)	$1,080.11	$1,134.00
XXXI-A-4. Meter & Meter Box 2" (Excludes Service Connection)	$1,195.11	$1,255.00
XXXI-A-5. Meter & Meter Box 2-2" Parallel (Excludes Service Connection)	$2,142.50	$2,250.00
XXXI-A-6. Meter 4" and larger (Excludes Service Connection)	At Cost	At Cost
Effective 10/1/2022, reclaimed water customers may choose to make amortized monthly payments on the Meter & Meter Box fee at 0.0% over 60 months (5 years).		
XXX-B. Reclaimed Meter Charge does not apply to Existing Residential Active Reclaimed Users actively paying a usage charge as of 10/1/2022 on 1 inch or less meters only (does not apply to Availabilty fee).		

Utilities	FY26 Adopted	FY27 Adopted
XXXI Service Charges		
XXXII-A-1. Reuse service turn on fee (scheduled) future date	$17.51	$18.00
XXXII-A-2. Reuse service turn on fee (same day)	$42.45	$44.00
XXXII-A-3. Pre-termination notice fee	$7.35	$8.00
XXXII-A-4. Delinquent turn-off fee	$18.69	$20.00
XXXII-A-5. Delinquent turn-on fee	$18.69	$20.00
XXXII-A-6. Return check processing fee	Per Florida Statute	Per Florida Statute
XXXII-A-7. Special meter reading fee - reclaimed water already on	$20.12	$21.00
XXXII-A-8. Check last reading (if routine or special meter reading was correct) or off cycle reading for billing	$18.64	$19.00
XXXII-A-9. Meter reset fee 3/4" - 2"	At Cost	At Cost
XXXII-A-10. Meter reset - larger than 2"	At Cost	At Cost
XXXII-A-11. Service charges - meter test in shop fee (if meter is registered within accuracy range)		
XXXII-A-11-a. 3/4" to 1" (includes reset fee)	$167.28	$173.00
XXXII-A-11-b. 1 1/2" to 2" (includes reset fee)	$167.28	$173.00
XXXII-A-12. Larger than 2" (test in field)	At Cost	At Cost
The above charges, where applicable, will be increased 100% for after hours between 5 p.m. and 8 a.m. on normal working days, and for all holidays and weekends.	2X	2X
XXXII-A-13. Unspecified work	At Cost	At Cost
XXXII-A-14. Service/Trip/Truck Charge	$43.64	$45.00
'		
XXXI Billing Charges		
XXXIII-A. Funded systems		
XXXIII-A-1. Metered service	$4.50 bi-monthly billing charge for metered reclaimed water only * customers	$4.50 Per billing cycle charge for metered reclaimed water only * customers
XXXIII-B. Unfunded systems		
XXXIII-B-1. Metered service	$4.50 bi-monthly billing charge for metered reclaimed water only * customers	$4.50 Per billing cycle charge for metered reclaimed water only * customers
* A billing charge will be assessed for those properties not served by a water or sewer account.		
'		
NOTE: "At Cost" shall be calculated based upon actual material and labor costs plus overhead.		
'		
Utilities Collections Service Fees		
*** Service Charges - Late Payment Fee on balance greater XXXI than $5.00**	10% of balance due subject to a $1.00 minimum and $500.00 maximum	10% of balance due subject to a $1.00 minimum and $500.00 maximum
NOTE: Bills are due within twenty-eight (28) days from the bill invoice date. Any balance unpaid after this date will be charged the Late Payment Fee. (The late fee is assessed at the step in dunning where the notice of balance due -		

Utilities	FY26 Adopted	FY27 Adopted
i.e., the late notice, is generated and mailed to the customer). This fee is for all the accounts which Pinellas County Utilities collects, both Pinellas County Utilities accounts and those for which Pinellas County Utilities is a billing agent. Customers who have incurred no more than one Late Payment fee within a 12 month period may be eligible for a waiver of the late payment fee.		
* Utilities Water, Sewer and Reclaimed Water Schedules		
XXX' A. Pre-termination notice delivery (Trip Fee)	$69.67	$72.00
XXX' B. Lien Process		
Notice of Lien Process	$23.99	$25.00
Release of Lien Process	$16.46	$17.00
Lien Payoff Process	$6.58	$7.00
XXX' C. Title Disclosure	$9.88	$10.00
XXX' Engineering Plan Review: Multiple Services	$389.49	$403.00
XXX' Advance Metering Infrastructure Opt-Out		
Manual Meter Reading Service Charge		$67.00 Per billing cycle
Manual Meter Enrollment Fee		$73.00

User Fees Summary of Changes

Department	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
Airport						
	CHANGE I-A. On-Airport Car Rental Companies	Minimum Bid or 10% of gross revenues	Minimum bid or 10% of gross receipts, whichever is greater	0	Language change.	0.0%
	NEW I-F. Peer-to-Peer Rentals		$100.00 per month or 10% of gross revenues, whichever is greater	327,350	New User Fee.	NEW
	DELETE II-B-1. Category A or B: 0 - 100,000 lbs.	$60.00	$0.00	0	PIE currently does not have cargo traffic.	-100.0%
	DELETE II-B-2. Category C: 100,001 - 400,000 lbs.	$80.00	$0.00	0	PIE currently does not have cargo traffic.	-100.0%
	DELETE II-B-3. Category D: Over 400,000 lbs.	$100.00	$0.00	0	PIE currently does not have cargo traffic.	-100.0%
	ADD - II-D-1. 0 - 3,000 departures		$250.57	0	New agreement with air carrier. Also has new departure thresholds.	NEW
	ADD - II-D-2. 3,001 - 6,000 departures		$240.55	0	New agreement with air carrier. Also has new departure thresholds.	NEW
	ADD - II-D-3. > 6,000 departures		$223.71	1,041,950	New agreement with air carrier. Also has new departure thresholds. Total revenue impact is for all User Fee adjustments related to this new agreement.	NEW
	DELETE - II-D-1. 0 - 2,500 departures	$75.00	$0.00	0	New agreement with air carrier. Also has new departure thresholds.	-100.0%
	DELETE - II-D-2. 2,501 - 5,000 departures	$65.00	$0.00	0	New agreement with air carrier. Also has new departure thresholds.	-100.0%
	DELETE - II-D-3. 5,001 - 7,500 departures	$60.00	$0.00	0	New agreement with air carrier. Also has new departure thresholds.	-100.0%

Department	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	DELETE - II-D-4. > 7,500 departures	$55.00	$0.00	0	New agreement with air carrier. Also has new departure thresholds.	-100.0%
	DECREASE - II-E-1-a. All enplaned passengers per month	$0.60	$0.00	0	New agreement with air carrier.	-100.0%
	DECREASE - II-F-1-a. 0 (Zero) to 20,000 gallons per month	$0.06	$0.00	0	New agreement with air carrier.	-100.0%
	DECREASE - II-F-1-b. 20,001 to 100,000 gallons per month	$0.02	$0.00	0	New agreement with air carrier.	-100.0%
	INCREASE - II-G-1. With Agreement	$0.95	$1.43	0	New agreement with air carrier.	50.5%
	INCREASE - II-G-2. Without Agreement	$1.10	$1.66	0	Based on new calculations following new carrier agreement.	50.9%
	INCREASE III-C. Automobile Storage Fees for Overflow Lot on 46th St (per day)	$4.00	$8.00 per space per day	10,000	General cost increase.	100.0%
	INCREASE III-E-1-b-2. Short Term Daily (24 Hours) Maximum Rate	$24.00	$25.00 maximum for 24 hours	60,000	Necessary to gauge the costs to upkeep landside.	4.2%
	INCREASE III-E-2-b-2. Long Term Daily (24 Hours) Maximum Rate	$15.00	$16.00 maximum for 24 hours	265,000	Necessary to gauge the costs to upkeep landside.	6.7%
	INCREASE III-E-3-b-2. Daily (24 Hours) Maximum Rate	$10.00	$12.00 maximum for 24 hours	475,000	Necessary to gauge the costs to upkeep landside.	20.0%
	INCREASE III-H. Customer Facility Charge (CFC) - per on-airport rental car contract (per day)	$4.00	$6.00	1,500,000	Per new on-airport rental contract.	50.0%

Department	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
Animal Services						
	INCREASE: I-D-1. Minimum Veterinary Service. Price increase of $25.00 to stay within market range while still	$50.00	$75.00	75	To stay within the market range and cover supplies and remain low cost	50.0%

Department	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	remaining low cost					
	INCREASE: I-D-2. Limited Veterinary Service. Price increase of $50.00 to stay within market range while still remaining low cost	$75.00	$125.00	125	To stay within the market range and cover supplies and remain low cost	66.7%
	INCREASE: I-D-3. Extensive Veterinary Service. Price increase of $25.00 to stay within market range while still remaining low cost	$150.00	$175.00	175	To stay within the market range and cover supplies and remain low cost	16.7%
	INCREASE: I-D-4. Emergency Veterinary Service. Price increase of $50.00 to stay within market range while still remaining low cost	$250.00	$300.00	300	To stay within the market range and cover supplies and remain low cost	20.0%
	INCREASE: V-B-1. Dog Rate - Regular. Price increase of $10.00 to stay within market range while still remaining low cost. Price to include 6 months heartworm prevention	$40.00	$50.00	50	To stay within the market range and cover supplies and remain low cost	25.0%
	INCREASE: VI-A. Dog/Cat (1 year license)	$23.00 (a) (b)	$24.00 (a) (b)	15,482	Fee increased $1.00 to stay within market pricing	4.3%
	INCREASE: VI-B. Dog/Cat (3 year license)	$46.00 (a) (b)	$48.00 (a) (b)	28,468	Increase fee by $2.00 to stay within market pricing.	4.3%
	NEW VII - O - Electronic Service Convenience Fee. Actual cost per vendor agreement.		Market Value	20,000	The fee paid by PCAS to accept credit cards/debit cards	NEW

Departmer	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
County Administrator						
	INCREASE III. Closed Captioning and Communications staff labor. Includes the cost of providing support for broadcasted Forward Pinellas meetings with closed captioning.	$206.47 per Hour	$212.66 per Hour	6,715	To capture the cost of providing support for meetings with closed captioning.	3.0%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
Development Review Services Dept						
	INCREASE: I-A. Standard: Review for Zoning Criteria (e.g. appropriate use, setbacks) and review for potential of Environmental concerns (e.g. tree protection, erosion and sediment control) Engineering concerns (e.g. grading, line-of-sight, potential for floodplain). Typical one to three business unit reviews. Initial base review fee. E.G. Sheds, Retaining Walls, Residential Pools, Residential Remodels, Residential Demos, Fences, Commercial Restriping, Single-trade Building permits. Increased from $75 to $80	$75.00	$80.00	31,145	Year 3 of 3 year plan following FY24 Fee Review	6.7%
	INCREASE: I-B.Complex: Standard review plus identified complexity or in combination of Zoning, Planning, Environmental (NPDES), Flood and Engineering regulations. Primarily review for meeting regulations on	$125.00	$150.00	14,975	Year 3 of 3 year plan following FY24 Fee Review	20.0%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	complex zoning and land use requirements, existing site plan and/or plat research, multimodal or fire impact fees, wetlands, floodplains and drainage impacts. Typical three or more business unit review. Or total project value exceeds $100,000. Initial base review fee. E.G. New SFR, Mobile Homes, Commercial Paving, Additions, Commercial Remodels, New Construction. Increased from $125 to $150					
	INCREASE: II-A. New or Replacement - Standard. Increased from $430 to $500	$430.00	$500.00	70	Year 3 of 3 year plan following FY24 Fee Review	16.3%
	INCREASE: II-B. Electronic/Digital - Changeable Message. Increased from $640 to $700	$640.00	$700.00	60	Year 3 of 3 year plan following FY24 Fee Review	9.4%
	INCREASE: III-A. Simple: Zoning and Land Use Only per parcel. Increased from $85 to $100	$85.00	$100.00	555	Year 3 of 3 year plan following FY24 Fee Review	17.6%
	INCREASE: III-B. Detailed: Zoning, Land Use, Lot Split, Conforming, Master Plan, Certificate of Occupancy, Violations, etc. per parcel. Increased from $185 to $200	$185.00	$200.00	870	Year 3 of 3 year plan following FY24 Fee Review	8.1%
	INCREASE: III-C. Adult Use Permit. Increased from $540 to $550	$540.00	$550.00	0	Year 3 of 3 year plan following FY24 Fee Review	1.9%
	INCREASE: III-D. Liquor Clearance. Increased from $240 to $250	$240.00	$250.00	370	Year 3 of 3 year plan following FY24 Fee Review	4.2%
	INCREASE: V-B. Site Plan Pre-Application Meeting (credit applied toward application fee if Site Plan submission occurs within 6	$530.00	$600.00	420	Year 3 of 3 year plan following FY24 Fee Review	13.2%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	months). Increased from $530 to $600					
	INCREASE: V-C. Additional Site Plan Meetings (each). Increased from $530 to $600	$530.00	$600.00	140	Year 3 of 3 year plan following FY24 Fee Review	13.2%
	INCREASE: VI-B. Standard Residential. Increased from $2960 to $3500	$2,960.00	$3,500.00	2,700	Year 3 of 3 year plan following FY24 Fee Review	18.2%
	INCREASE: VI-C. Plus $100 per tract and/or lot. Increased from $90 to $100	$90.00	$100.00	390	Year 3 of 3 year plan following FY24 Fee Review	11.1%
	INCREASE: VI-D. Standard Non - Residential. Increased from $2960 to $3500	$2,960.00	$3,500.00	8,640	Year 3 of 3 year plan following FY24 Fee Review	18.2%
	INCREASE: VI-E. Plus $100.00 per 1,000 sqft of floor area above 5,000 sqft.. Increased from $90 to $100	$90.00	$100.00	2,906	Year 3 of 3 year plan following FY24 Fee Review	11.1%
	INCREASE: VI-G. Complex Residential. Increased from $4515 to $5000	$4,515.00	$5,000.00	970	Year 3 of 3 year plan following FY24 Fee Review	10.7%
	INCREASE: VI-H. Plus $150 per tract and/or lot. Increased from $145 to $150	$145.00	$150.00	320	Year 3 of 3 year plan following FY24 Fee Review	3.4%
	INCREASE: VI-I. Complex Non - Residential. Increased from $4515 to $5000	$4,515.00	$5,000.00	485	Year 3 of 3 year plan following FY24 Fee Review	10.7%
	INCREASE: VI-J. Plus $150 per 1,000 sqft of floor area above 5,000 sqft.. Increased from $145 to $150	$145.00	$150.00	390	Year 3 of 3 year plan following FY24 Fee Review	3.4%
	INCREASE: VI-L. (Below DRC Thresholds) Standard Single Family/Multifamily/Com DRS Review plus identified complexity in Zoning, Environmental and/or Engineering concerns (e.g. change of use, potential for floodplain, wetlands). Single lot/parcel residential/commercial applications involving typically only one or	$630.00	$700.00	2,310	Year 3 of 3 year plan following FY24 Fee Review	11.1%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	two of the following: stormwater, floodplain, wetland investigations/mitigatio impact fees, complex parking facilities/calculations. Additional fee above base review fee already charged on the permit type.. Increased from $630 to $700					
	INCREASE: VI-M. (Below DRC Thresholds) Complex Single Family/Multifamily/Com DRS Review. Primarily new construction and redevelopment with review for meeting regulations on complex zoning and land use requirements, existing site plan and/or plat research, Multimodal or Fire impact fees, stormwater calculations, wetlands, floodplains, transportation network impacts. Single Family 3 to 4 lot subdivisions, commercial building additions and/or pavement additions or redevelopment projects, commercial/residential change of use. Involving typically three or more of the following: stormwater, floodplain, wetland investigations/mitigatio impact fees, complex parking facilities/calculations. Involving typically review by divisions outside of DRS. Additional fee above base review fee already charged on the permit type. Increased from $1155 to $1250	$1,155.00	$1,250.00	950	Year 3 of 3 year plan following FY24 Fee Review	8.2%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	INCREASE: VII-B. Sub-Sheet (s) Review: Single-sheet re-review of minor outstanding issues for LDC 138 Type 1 Path B Review Site Plans.. Increased from $430 to $500	$430.00	$500.00	1,820	Year 3 of 3 year plan following FY24 Fee Review	16.3%
	INCREASE: IX-A. Minor Variances: Per LDC 138 Article II, Division 7. Increased from $90 to $105	$90.00	$105.00	180	Year 3 of 3 year plan following FY24 Fee Review	16.7%
	INCREASE: IX-B. Administrative Adjustment: Per LDC 138 Article II, Division 7. Increased from $190 to $200	$190.00	$200.00	60	Year 3 of 3 year plan following FY24 Fee Review	5.3%
	INCREASE: IX-C. Waivers: Per LDC 138 Article II, Division 7. Increased from $190 to $200	$190.00	$200.00	20	Year 3 of 3 year plan following FY24 Fee Review	5.3%
	INCREASE: IX-E. Temporary Uses I. Increased from $225 to $230	$225.00	$230.00	0	Year 3 of 3 year plan following FY24 Fee Review	2.2%
	INCREASE: X-C. Petition to Vacate - Public Right of Way. Increased from $1280 to $1500	$1,280.00	$1,500.00	0	Year 3 of 3 year plan following FY24 Fee Review	17.2%
	INCREASE: X-D. Petition to Vacate - Ease,emt Vacation. Increased from $1280 to $1500	$1280.00	$1,500.00	3,520	Year 3 of 3 year plan following FY24 Fee Review	17.2%
	INCREASE: X-E. Release of Property Interest. Increased from $1280 to $1500	$1,280.00	$1,500.00	0	Year 3 of 3 year plan following FY24 Fee Review	17.2%
	DECREASE: XI-C. Tree removal on existing commercial and multi-family (four or more) lots. Decreased from $290 to $265	$290.00	$265.00	(200)	Per resolution No 26-2	-8.6%
	INCREASE: XII-A. New single family house construction. Increased from $535 to $550	$535.00	$550.00	2,355	Year 3 of 3 year plan following FY24 Fee Review	2.8%
	INCREASE: XII-B. Commercial Minor: limited excavation	$170.00	$200.00	750	Year 3 of 3 year plan following	17.6%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	activities (for example, signs, canopies). Increased from $170 to $200				FY24 Fee Review	
	INCREASE: XII-C. Commercial Major: all other activities (buildings, grading, pavement, etc.) Per Acre. Increased from $675 to $750	$675.00	$750.00	7,350	Year 3 of 3 year plan following FY24 Fee Review	11.1%
	INCREASE: XII-D. Single family additions, accessory uses and/or structures. Increased from $140 to $150	$140.00	$150.00	15,390	Year 3 of 3 year plan following FY24 Fee Review	7.1%
	INCREASE: XIII-B. Multi-Family / Commercial Reinspections. Increased from $270 to $300	$270.00	$300.00	2,490	Year 3 of 3 year plan following FY24 Fee Review	11.1%
	INCREASE: XIV-A. Residential. Increased from $185 to $200	$185.00	$200.00	38	Year 3 of 3 year plan following FY24 Fee Review	8.1%
	INCREASE: XIV-B. Non-Residential. Increased from $365 to $400	$365.00	$400.00	0	Year 3 of 3 year plan following FY24 Fee Review	9.6%
	INCREASE: XVI-B. Record Research. Increase XVI-B. Record Research from $55 to $60	$55.00	$60.00	50	Year 3 of 3 year plan following FY24 Fee Review	9.1%
	INCREASE: XVII-A. Subdivision Plat Review. Increase XVII-A. Subdivision Plat Review from $2,185.00 Plus $18.00 per Lot/Tract to $2,300.00 Plus $20.00 per Lot/Tract	$2,185.00 Plus $18.00 per Lot/Tract	$2,300.00 Plus $20.00 per Lot/Tract	0	Increase to reflect department cost	5.3%
	CHANGE: XVII-B. Subdivision Plat Re-Submittal. Change XVII-B. Subdivision Plat Re-Submittal from No Charge for First Resubmittal; 50% of the Initial Submittal Fee for all subsequent Submittals to 50.0% of the Initial Submittal	No Charge for First Resubmittal; 50% of the Initial Submittal Fee for all subsequent Submittals	50.0% of the Initial Submittal Fee for all Re-Submittals	0	Increase to reflect department cost	50.0%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Fee for all Re-Submittals					
	INCREASE: XVII-C. Monument Inspection Fee. Change XVII-C. Monument Inspection Fee from $240.00 to $300.00 (includes six PRM's and six PCP's). $40.00 for each Additional PRM. $20.00 for each additional PCP	$240.00	$300.00 (includes six PRM's and six PCP's). $40.00 for each Additional PRM. $20.00 for each additional PCP	0	Increase to reflect department cost	25.0%
	CHANGE: XVII-D. Monument Re-Inspection Fee. Change XVII-D. Monument Re-Inspection Fee from $135.00 to 50.0% of the Initial Inspection Fee	$135.00	50.0% of the Initial Inspection Fee	0	Increase to reflect department cost	
	INCREASE: XX-B. Art Shows, Festivals. Increase XX-B. Art Shows, Festivals from $130.00 per Event to $135.00 per Event.	$130.00 per Event	$135.00 per Event	0	Increase to reflect department cost	3.7%
	INCREASE: XX-C. Marathons, Parades and Races over County Roads from $130.00 per Event to $135.00 per Event	$130.00 per Event	$135.00 per Event	0	Increase to reflect department cost	3.7%
	INCREASE: XXI-A. Residential Driveway, Residential Water Connection, Residential Sewer Connection, Residential Storm Drainage Connection or Pipe Installation from $52.00 Each to $55.00 Each	$52.00 Each	$55.00 Each	0	Increase to reflect department cost	5.8%
	INCREASE: XXI-B. Residential Reinspection Fee from $35.00 Each to $37.00 Each	$35.00 Each	$37.00 Each	0	Increase to reflect department cost	5.8%
	INCREASE: XXI-C. Standard Commercial Driveway from $345.00 Each to $360.00 Each	$345.00 Each	$360.00 Each	0	Increase to reflect department cost	4.3%
	INCREASE: XXI-D.Commercial Storm	$260.00 Each	$270.00 Each	0	Increase to reflect	3.8%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Sewer Connection from $260.00 Each to $270.00 Each				department cost	
	INCREASE: XXI-E. Commercial Sanitary Sewer Connection from $260.00 Each to $270.00 Each	$260.00 Each	$270.00 Each	0	Increase to reflect department cost	3.8%
	INCREASE: XXI-F. Commercial Water Connection from $260.00 Each to $270.00 Each	$260.00 Each	$270.00 Each	0	Increase to reflect department cost	3.8%
	INCREASE: XXI-G.Turn Lane Median Cuts from $345.00 to $360.00	$345.00	$360.00	0	Increase to reflect department cost	4.3%
	INCREASE: XXI-H. New Road Construction (includes new subdivision roads) from $860.00 Minimum Up to 1/2 mile, $1,290.00 Per Mile to q$875.00 Minimum Up to 1/2 mile, $1,300.00 Per Mile	$860.00 Minimum Up to 1/2 mile, $1,290.00 Per Mile for Each Additional Mile (Prorated)	$875.00 Minimum Up to 1/2 mile, $1,300.00 Per Mile for Each Additional Mile (Prorated)	0	Increase to reflect department cost	1.7%
	INCREASE: XXI-I. Utility Construction (Including lines for the transmission of gas, electricity, television or similar services, whether underground or overhead) from $430.00 to $445.00	$430.00	$445.00	0	Increase to reflect department cost	3.5%
	INCREASE: XXI-J.Non-Telecommunications Service Providers - Conduit Laying from $860.00 per Mile to $875.00 per Mile	$860.00 per Mile	$875.00 per Mile	0	Increase to reflect department cost	1.7%
	INCREASE: XXI-K. Telecommunication Antenna (Co-locate) from $130.00 Each to $135.00 Each	$130.00 Each	$135.00 Each	0	Increase to reflect department cost	3.8%
	INCREASE: XXI-L. Telecommunication Tower from $430.00 Each to $440.00 Each	$430.00 Each	$440.00 Each	0	Increase to reflect department cost	2.3%
	INCREASE: XXI-M. Monitor Wells ($5,000 Surety required for each well) from	$175.00 Each	$180.00 Each	0	Increase to reflect department cost	2.9%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	$175.00 Each to $180.00 Each					
	INCREASE: XXI-N. House Moving (Minimum $5,000 Surety required) from $260.00 to $270.00	$260.00	$270.00	0	Increase to reflect department cost	3.8%
	INCREASE: XXI-O. Miscellaneous use of Right of Way or Easements from $130.00 to $135.00	$130.00	$135.00	0	Increase to reflect department cost	3.8%
	INCREASE: XXI-P. Commercial Reinspection Fee from $210.00 Each to $220.00 Each	$210.00 Each	$220.00 Each	0	Increase to reflect department cost	4.8%
	CHANGE: XXI-S-Tree Removal within the Right of Way (Applies when the proposed activity requires the removal of a tree.). Updated language from XXI-S-Tree Removal within the Right of Way (Applies when the proposed design requires the removal of a healthy specimen tree.) to XXI-S-Tree Removal within the Right of Way (Applies when the proposed activity design requires the removal of a healthy specimen tree.)			0	Clarification language	0.0%
	NEW XXI-S-3-Public Works Tree Bank Contribution		$595.00 per Replacement Tree	0	New in FY27; Public Works Tree Bank Contribution	NEW

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
Parks & Conservation Resources						
	INCREASE V-A-4. Cancellation Fee from $32.00 -$50.00 to $37.00 - $55.00.	$32.00 - $50.00 per reservation	$37.00 - $55.00 per reservation	0	Fee was increased in FY25 to align with 1-night's new campground rental fee range.	10.0%
	DELETE V-B-1. Daily Boat Trailer	$6.00	$0	0	Separate fee is no longer needed	-100.0%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Parking Fee and combine with V-B-2 for one revised parking fee for all spaces (Daily Boat Trailer or Vehicle)					
	INCREASE V-B-2. Daily Vehicle Parking Fee from $6.00 to $12.00. Net revenue of $11.40 after reduced by taxes and fees.	$6.00	$12.00	551,600	Adjusted fee to market rate	100.0%
	INCREASE V-B.3. Annual Parking Pass Fee from $110.00 to $140.00	$110.00	$140.00	21,000	Adjusted fee to market rate	27.3%
	INCREASE V-B-4. Senior Citizen Annual Parking Pass Discounted Fee from $55.00 to $70.00 and changes to collection method will result in additional revenue. Previously sold as flat rate with tax included. New method will be cost plus tax. This will result in a 5-7% increase to revenue.	$55.00	$70.00	18,000	Adjusted fee to market rate.	27.3%
	NEW V-B-5. Military Annual Parking Pass Discounted		$105.00	44,625	Offers annual parking pass at a discounted rate for military	100.0%
	INCREASE V-D-1. Beach Access Vehicle Fee from $6.00/day to $3.50/hour, up to $12/daily cap.	$6.00	$3.50 per hour ($12 daily cap)	2,464,160	Adjusted to market rate	44.0%
	INCREASE V-D.2. Beach Access Annual Pass from $75.00 to $95.00 and changes to collection method will result in additional revenue. Previously sold as flat rate with tax included. New method will be cost	$75.00	$95.00	53,000	Adjusted to market rate	26.7%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	plus tax. This will result in a 5-7% increase to revenue.					
	INCREASE V-D.3. Beach Access Six-Month Pass from $45.00 to $60.00 and changes to collection method will result in additional revenue. Previously sold as flat rate with tax included. New method will be cost plus tax. This will result in a 5-7% increase to revenue.	$45.00	$60.00	6,000	Adjusted to market rate.	33.3%
	DELETE V-D-4. Senior Citizen Annual Pass fee as beach access parking is already included in V.B.4. Senior Citizen Annual Parking Pass Discounted.	$55.00	$0.00	0	Deletes duplicate user fee	-100.0%
	NEW V-D-4-b. Six Month Pass Discounted (Senior Citizen or Military) fee combining 6-month discounted passes into one combined fee, increases rate from $30.00 to $40.00, and changes to collection method will result in additional revenue. Previously sold as flat rate with tax included. New method will be cost plus tax. This will result in a 5-7% increase to revenue.		$40.00	7,000	Adjusted to market rate and simplified for collection.	33.0%
	DELETE V-D-5. Senior Citizen Six Month Pass fee and combine into one new combined six-month discounted rate	$30.00	$0.00	0	Simplifies the cost structure of two separate passes by combining them into one.	-100.0%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	shown in V-D-4-b. for Senior Citizens or Military.					
	INCREASE V-D-6. Low Income Annual Pass fee from $37.50 to $55.00.	$37.50	$55.00	1,400	Adjusted to market rate	46.7%
	INCREASE V-D-8. Military Annual Pass fee from $55.00 to $70.00	$55.00	$70.00	4,500	Adjusted to market rate	27.3%
	DELETE V-D-9. Military Six Month Pass fee and combine into one new combined six-month discounted rate shown in V-D-4-b. for Senior Citizens or Military.	$30.00	$0.00	0	Simplifies the cost structure of two separate passes by combining them into one.	-100.0%
	DELETE VI-A-2. Sutherland Bayou Wet Slip Rental	$175.00 - $185.00	$0.00	0	This is no longer a rental item.	-100.0%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
Public Works						
	INCREASE: I-A. Single-Family. Fees increased to be more reflective of staff time - consistent with other jurisdictions	$575.00	$810.00	1,650	3 year (FY26-FY28) stepped increase	40.9%
	INCREASE I-B. Multi-Family and Commercial. Fees increased to be more reflective of staff time - consistent with other jurisdictions	$1,150.00	$1,610.00	2,300	3 year (FY26-FY28) stepped increase	40.0%
	NEW: I-C-1. Pre Application Mangrove Survey Single Family		$200.00	1,000	New Fee to account for applicant requesting pre-application mangrove survey	NEW
	NEW: I-C-2. Pre Application Mangrove Survey Multi Use / Commercial		$400.00	2,000	New Fee to account for applicant requesting pre-application mangrove survey	NEW

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	INCREASE II-A-1. Private Docks - Poles & Lifts & Lower Landings with no Piling Only	$600.00	$840.00	29,280	3 year (FY26-FY28) stepped increase	40.0%
	INCREASE II-A-2. Private Docks - Less than 250 Square Feet of New Deck Area	$800.00	$1,120.00	91,590	3 year (FY26-FY28) stepped increase	40.0%
	INCREASE II-A-3. Private Docks - 250 to 499 Square Feet of New Deck Area	$870.00	$1,220.00	15,500	3 year (FY26-FY28) stepped increase	40.2%
	INCREASE II-A-4. Private Docks - 500 to 999 Square Feet of New Deck Area	$915.00	$1,290.00	26,330	3 year (FY26-FY28) stepped increase	41.0%
	INCREASE II-A-5. Private Docks - Over 1,000 Square Feet of New Deck Area	$980.00	$1,380.00	2,750	3 year (FY26-FY28) stepped increase	40.8%
	INCREASE II-A-6. Multi-Use Private and Commercial Docks - Poles, Lifts & Lower Landings with no Piling Only	$620.00 plus $100.00 per new slip created ($3,000.00 maximum slip charge)	$870.00 plus $125.00 per new slip created ($5,000.00 maximum slip charge)	16,920	3 year (FY26-FY28) stepped increase	40.3%
	INCREASE II-A-7. Multi-Use Private Docks	$885.00 plus $100.00 per new slip created ($3,000.00 maximum slip charge)	$1,240.00 plus $125.00 per new slip created ($5,000.00 maximum slip charge)	9,890	3 year (FY26-FY28) stepped increase	40.1%
	INCREASE II-A-8. Commercial Docks	$950.00 plus $100.00 per new slip created ($3,000.00 maximum slip charge)	$1,330.00 plus $125.00 per new slip created ($5,000.00 maximum slip charge)	4,560	3 year (FY26-FY28) stepped increase	40.0%
	INCREASE II-A-9. Repair Permit (Previously Permitted Dock)	$400.00	$560.00	36,480	3 year (FY26-FY28) stepped increase	40.0%
	INCREASE II-A-10. Dock Roof	$650.00	$910.00	2,080	3 year (FY26-FY28) stepped increase	40.0%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	INCREASE II-B-1. Less than 101 cubic yards	$755.00	$1,060.00	13,790	3 year (FY26-FY28) stepped increase	40.4%
	INCREASE II-B-2. 101 to 500 cubic yards	$1,090.00	$1,530.00	3,630	3 year (FY26-FY28) stepped increase	40.4%
	INCREASE II-B-3. 501 to 1,000 cubic yards	$1,750.00	$2,450.00	2,110	3 year (FY26-FY28) stepped increase	40.0%
	INCREASE II-B-4. More than 1,000 cubic yards	$2,080.00	$2,920.00	3,330	3 year (FY26-FY28) stepped increase	40.4%
	INCREASE II-C-1. Dock	$60.00	$90.00	1,410	3 year (FY26-FY28) stepped increase	50.0%
	INCREASE II-C-2. Dredge and Fill	$60.00	$90.00	1,860	3 year (FY26-FY28) stepped increase	50.0%
	NEW: II-D-1. After the Fact Permit Applications – For unauthorized but permissible work within the permitted envelope, does not affect natural resources or require a variance		Five Times the Revision Fee	0	New fee-Provide a pathway for lesser penalties on minimal unautorized work	NEW
	DECREASE: II-E-1. Administrative Variance	$525.00	$210.00	0	Fee reduced to be reflective of staff time spent on activity	-60.0%
	INCREASE: II-E-2. Special Magistrate Variance	$1,150.00	$1,610.00	460	3 year (FY26-FY28) stepped increase	40.0%
	INCREASE II-F. Revisions Fee (within one year of permit issuance)	$135.00	$190.00	9,850	Fee increased to be reflective of staff time spent on activity	40.7%
	INCREASE II-G. Miscellaneous Minor Additions (Kayak lifts, stairs, etc.)	$295.00	$420.00	500	3 year (FY26-FY28) stepped increase	42.4%
	INCREASE II-H. Reinspection	$85.00	$120.00	390	3 year (FY26-FY28) stepped increase	41.2%
	INCREASE II-J. Permit Transfer	$115.00	$170.00	340	3 year (FY26-FY28) stepped increase	47.8%
	NEW: II-K-1. Pre-application Coral Survey Single Family		$200.00	1,000	New Fee to account for applicant requesting pre-application coral survey	NEW
	NEW: II-K-2. Pre-application Coral		$400.00	2,000	New Fee to account for applicant	NEW

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Survey Multi Use / Commercial				requesting pre-application coral survey	
	INCREASE: III-A-1. Demolition - Building size ≤ 2,000 sq. ft.	$360.00	$380.00	200	4% increase, rounded to account for rising staff costs	5.6%
	INCREASE: III-A-2. Demolition - Building size > 2,000 and < 5,000 sq. ft.	$480.00	$500.00	400	4% increase, rounded to account for rising staff costs	4.2%
	INCREASE: III-A-3. Demolition - Building size 5,000 – 24,999 sq. ft.	$600.00	$630.00	240	4% increase, rounded to account for rising staff costs	5.0%
	INCREASE: III-A-4. Demolition - Building size 25,000 – 49,999 sq. ft.	$840.00	$880.00	200	4% increase, rounded to account for rising staff costs	4.8%
	INCREASE: III-A-5. Demolition - Building size 50,000 – 74,999 sq. ft.	$1,080.00	$1,130.00	150	4% increase, rounded to account for rising staff costs	4.6%
	INCREASE: III-A-6. Demolition - Building size 75,000 – 99,999 sq. ft.	$1,320.00	$1,380.00	0	4% increase, rounded to account for rising staff costs	4.5%
	INCREASE: III-A-7. Demolition - Building size 100,000 sq. ft. and greater	$1,440.00	$1,500.00	60	4% increase, rounded to account for rising staff costs	4.2%
	INCREASE: III-A-8. Demolition - Portable commercial structure: the removing from a foundation of any mobile or portable public or commercial structure. The intent is not to destroy or dismantle the structure, but to take out load stabilizing supports to re-support with same, at a new	$50.00	$60.00	100	4% increase, rounded to account for rising staff costs	20.0%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	location. (Public or commercial mobile or portable structures include but are not limited to modular buildings, modular offices, portable buildings, and construction trailers.)					
	INCREASE: III-B-2. 160 - 420 square feet	$360.00	$380.00	0	4% increase, rounded to account for rising staff costs	5.6%
	INCREASE: III-B-4. 260 - 420 linear feet	$360.00	$380.00	0	4% increase, rounded to account for rising staff costs	5.6%
	INCREASE: III-B-5. 421 - 1,000	$480.00	$500.00	800	4% increase, rounded to account for rising staff costs	4.2%
	INCREASE: III-B-6. 1,001 - 4,000	$720.00	$750.00	600	4% increase, rounded to account for rising staff costs	4.2%
	INCREASE: III-B-7. 4,001 - 7,000	$960.00	$1,000.00	400	4% increase, rounded to account for rising staff costs	4.2%
	INCREASE: III-B-8. 7,001 - 10,000	$1,200.00	$1,250.00	0	4% increase, rounded to account for rising staff costs	4.2%
	INCREASE: III-B-9. 10,001 - 20,000	$1,320.00	$1,380.00	0	4% increase, rounded to account for rising staff costs	4.5%
	INCREASE: III-B-10. 20,001 - 30,000	$1,460.00	$1,520.00	60	4% increase, rounded to account for rising staff costs	4.1%
	INCREASE: III-B-11. Greater than 30,000	$1,600.00	$1,670.00	70	4% increase, rounded to account for rising staff costs	4.4%
	INCREASE: III-B-12. Planned Renovation (annual notification): Asbestos removal projects that are individually under the threshold but cumulatively in a calendar year (January 1 through December 31) are at or above the threshold and subject to	$360.00	$380.00	20	4% increase, rounded to account for rising staff costs	5.6%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	notification requirements.					
	INCREASE: III-C-2. 35 - 44	$360.00	$380.00	0	4% increase, rounded to account for rising staff costs	5.6%
	INCREASE: III-C-3. 45 - 54	$600.00	$630.00	0	4% increase, rounded to account for rising staff costs	5.0%
	INCREASE: III-C-4. 55 - 64	$840.00	$880.00	0	4% increase, rounded to account for rising staff costs	4.8%
	INCREASE: III-C-5. 65 - 74	$1,080.00	$1,130.00	0	4% increase, rounded to account for rising staff costs	4.6%
	INCREASE: III-C-6. 75 - 84	$1,320.00	$1,380.00	0	4% increase, rounded to account for rising staff costs	4.5%
	INCREASE: III-C-7. 85 - 100	$1,460.00	$1,520.00	0	4% increase, rounded to account for rising staff costs	4.1%
	INCREASE: III-C-8. Greater than 100	$1,600.00	$1,670.00	0	4% increase, rounded to account for rising staff costs	4.4%
	INCREASE: III-F. Late Revision to Notification	$250.00	$260.00	0	4% increase, rounded to account for rising staff costs	4.0%
	INCREASE: IV-A-1. Bulk Gasoline Plant; Reciprocating Internal Combustion Engines; Surface Coating Operations; Reinforced Polyester Resin Fabrication; Cast Polymer Operation; Printing Operations; Volume Reduction, Mercury Recovery, or Mercury Reclamation; or other source requiring records keeping only	$310.00	$330.00	1,100	4% increase, rounded to account for rising staff costs	6.5%
	INCREASE: IV-A-2. Concrete Batching Plant; Human Crematory; Animal	$340.00	$360.00	700	4% increase, rounded to account for rising staff costs	5.9%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Crematory; Nonmetallic Mineral Processing Plant; or other source requiring a visible emissions test					
	INCREASE: IV-B-1. Perchloroethylene Dry Cleaner; Ethylene Oxide Sterilizers; Halogenated Solvent Degreasers; Chromium Electroplating and Anodizing; Secondary Aluminum Sweat Furnace; or other NESHAP general permitted source.	$370.00	$390.00	100	4% increase, rounded to account for rising staff costs	5.4%
	INCREASE: IV-C-1. Emission unit requiring stack test (Method 25 or 18)	$1,390.00	$1,450.00	180	4% increase, rounded to account for rising staff costs	4.3%
	INCREASE: IV-C-2. Emission unit requiring stack test (PM Method 5, 17, or equivalent; VOC Method 25A and other continuous methods)	$1,290.00	$1,350.00	60	4% increase, rounded to account for rising staff costs	4.7%
	INCREASE: IV-C-3. Minor VOC or HAP emission unit requiring record keeping only	$560.00	$590.00	300	4% increase, rounded to account for rising staff costs	5.4%
	INCREASE: IV-C-4. Minor particulate emission unit requiring a visible emissions test	$340.00	$360.00	400	4% increase, rounded to account for rising staff costs	5.9%
	INCREASE: IV-C-5. Minor particulate emission unit not requiring visible emissions test	$290.00	$310.00	100	4% increase, rounded to account for rising staff costs	6.9%
	INCREASE: IV-C-6. Facility Annual	$640.00	$670.00	1,170	4% increase, rounded to account	4.7%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Operating Report required				for rising staff costs	
	INCREASE: IV-C-7. Visible emissions test for minor VOC emission unit	$60.00	$70.00	20	4% increase, rounded to account for rising staff costs	16.7%
	INCREASE: IV-C-8. Compliance review of other miscellaneous reports required by permit	$70.00	$80.00	0	4% increase, rounded to account for rising staff costs	14.3%
	INCREASE: IV-D. Gasoline Dispensing Facilities Meeting Stage I Controls - Annual Fee	$50.00	$60.00	3,840	4% increase, rounded to account for rising staff costs	20.0%

Departı	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
Real Estate Management						
	TRANSFER 1-A-1. Rental - Gallery at the Pinewood Cultural Park	$140.00/day	$140.00/day	0	Transfer the User fee to PCR who will manage activity and program planning for this location. PCR's existing user fee structure can accommodate the fee for this location.	0.0%
	TRANSFER 1-A-2. Rental - Gallery at the Pinewood Cultural Park	$200.00/day	$200.00/day	0	Transfer the User fee to PCR who will manage activity and program planning for this location. PCR's existing user fee structure can accommodate the fee for this location.	0.0%

Departr	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
Safety and Emergency Services						
	INCREASE II-A-1 Basic Life Support Non Emergency	$906.97	$936.27	234,110	Increase fee to keep pace with rising medical costs and coincide with the	3.2%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
					increased cost for the service provided.	
	INCREASE II-A-1-b. Basic Life Support Emergency	$933.59	$963.74	146,840	Increase fee to keep pace with rising medical costs and coincide with the increased cost for the service provided.	3.2%
	INCREASE II-A-2. Advanced Life Support	$967.42	$998.67	530,990	Increase fee to keep pace with rising medical costs and coincide with the increased cost for the service provided.	3.2%
	INCREASE II-A-3. Advanced Life Support 2	$1059.71	$1,093.94	10,370	Increase fee to keep pace with rising medical costs and coincide with the increased cost for the service provided.	3.2%
	INCREASE II-A-4. Critical Care Transport	$1523.66	$1,572.87	14,470	Increase fee to keep pace with rising medical costs and coincide with the increased cost for the service provided.	3.2%
	INCREASE II-A-5. Mental Health Transport	$205.57	$212.21	2,330	Increase fee to keep pace with rising medical costs and coincide with the increased cost for the service provided.	3.2%
	INCREASE II-A-6. Mileage per Loaded Mile	$20.16	$20.81	0	Increase fee to keep pace with rising medical costs and coincide with the increased cost for the service provided.	3.2%
	INCREASE II-B-1. ALS Dedicated Standby per Hour (3 Hour Minimum), Also, specified this fee to be applicable to ALS.	$204.08	$210.67	1,170	Increase fee to keep pace with rising medical costs and coincide with the increased cost for the service provided.	3.2%
	INCREASE II-B-2. BLS Dedicated Standby per Hour (dedicated 2 person team and transport vehicle (Two EMT's), 3 Hour Minimum)	$189.08	$195.19	2,920	Increase fee to keep pace with rising medical costs and coincide with the increased cost for the service provided.	3.2%
	INCREASE II-B-3. Dedicated Standby for Paramedic	$100.00	$103.23	1,750	Increase fee to keep pace with rising medical costs and coincide with the	3.2%

Departm	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Supervisor, Paramedic, Or EMT (no dedicated ambulance team, 3 hour minimum)				increased cost for the service provided.	
	DELETE III-A-1. Family Membership	$133.00	$0.00	0	Program ending	-100.0%
	DELETE III-A-2. Single Membership	$89.00	$0.00	0	Program ending	-100.0%

Departmen	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
Solid Waste						
	INCREASE II-A Municipal Solid Waste by 8%.	$58.86	$63.57	0	Increase recommended through Rate Study and Technical Management Committee	8.0%
	INCREASE II-B Commercial Waste by 8%.	$58.86	$63.57	0	Increase recommended through Rate Study and Technical Management Committee	8.0%
	INCREASE II-C Yard Waste by 8%.	$58.86	$63.57	0	Increase recommended through Rate Study and Technical Management Committee	8.0%
	INCREASE II-E Whole Tires by 16.7%.	$180.00	$210.00	0	Increase recommended through Rate Study and review of other regional charges	16.7%
	INCREASE II-I Out-of-County Surcharge by 8%.	$58.86	$63.57	0	Increase recommended through Rate Study and Technical Management Committee	8.0%
	INCREASE III-E Personal Protective Equipment Charge by $2.50.	$20.00	$22.50	0	Increase due to pass through costs associated with purchase of PPE for resale increased	12.5%
	INCREASE IV-B Annual Franchise	$240.00	$288.00	0	Increase recommended through Rate Study, to cover	20.0%

Departmen	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Collection Fee (Lealman) by 20%.				contract increases and fund balance issues	

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
Utilities						
	INCREASE II-A-1. Meter & Meter Box 5/8" x 3/4" (Excludes Tap and Service)	$708.00	$744.00	36	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE II-A-2. Meter & Meter Box 1" (Excludes Tap and Service)	$756.00	$794.00	38	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE II-A-3. Meter & Meter Box 1-1/2" (Excludes Tap and Service)	$1,080.00	$1,134.00	54	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE II-A-4. Meter & Meter Box 2" (Excludes Tap and Service)	$1,195.11	$1,250.00	51,103	5% increase to bring the cost to provide closer to cost recovery	4.6%
	INCREASE II-A-5. Meter & Meter Box 2-2" Parallel (Excludes Tap and Service)	$2,142.50	$2,250.00	108	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE II-B-1. Tap and Service Line 5/8" x 3/4"	$636.83	$669.00	32	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE II-B-2. Tap and Service Line 1"	$636.83	$669.00	32	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE II-B-3. Tap and Service Line 1-1/2"	$820.00	$861.00	41	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE II-B-4. Tap and Service Line 2"	$1,038.27	$1,091.00	11,232	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE II-B-5. Tap and Service Line 2-2" Parallel	$1,632.00	$1,714.00	82	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE II-C-2. Temporary Fire Hydrant Meter	$277.53 plus applicable deposit fee	$286.00 plus applicable deposit fee	8	3% CPI Increase	3.1%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	INCREASE II-D-1. Service Line Road Crossing Fee (Cost per foot)	$35.00	$36.00	85	3% CPI Increase	2.9%
	INCREASE II-E. Removal of Meter and Water Service Connection	$381.03	$401.00	0	5% increase to bring the cost to provide closer to cost recovery	5.2%
	INCREASE III-A-1. Installed by County Single 3/4"	$934.87	$982.00	47	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE III-A-2. Installed by County Single 1"	$996.00	$1,046.00	50	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE III-A-3. Installed by County Single 1-1/2"	$1,224.00	$1,286.00	62	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE III-A-4. Installed by County Single 2"	$1,440.00	$1,512.00	2,088	5% increase to bring the cost to provide closer to cost recovery	5.0%
	CHANGE III-A-5. Installed by Owner, Provided by County, Single 4"	$2,389.34	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	CHANGE III-A-6. Installed by Owner, Provided by County, Single 6"	$4,215.57	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	CHANGE III-A-7. Installed by Owner, Provided by County, Single 8"	$5,618.10	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	INCREASE III-A-8. Installed by Owner, Provided by County, 6" & 4" Combo Combine cost of 4" & 6" device	$6,448.41	$6,771.00	323	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE III-B-1. Installed by County Parallel 3/4"	$1,581.11	$1,661.00	80	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE III-B-2. Installed by	$1,668.00	$1,752.00	84	5% increase to bring the cost to provide closer to cost recovery	5.0%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	County Parallel 1"					
	INCREASE III-B-3. Installed by County Parallel 1-1/2"	$2,136.00	$2,243.00	107	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE III-B-4. Installed by County Parallel 2"	$2,556.00	$2,684.00	3,968	5% increase to bring the cost to provide closer to cost recovery	5.0%
	CHANGE III-B-5. Installed by Owner, Provided by County, Parallel 4"	$4,600.51	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	CHANGE III-B-6. Installed by Owner, Provided by County, Parallel 6"	$8,252.97	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	CHANGE III-B-7. Installed by Owner, Provided by County, Parallel 8"	$11,058.03	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	INCREASE III-C-1. Installed by County Single 3/4"	$1,122.29	$1,179.00	1,067	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE III-C-2. Installed by County Single 1"	$1,095.29	$1,151.00	56	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE III-C-3. Installed by County Single 1-1/2"	$1,367.55	$1,436.00	68	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE III-C-4. Installed by County Single 2"	$1,374.73	$1,444.00	50,151	5% increase to bring the cost to provide closer to cost recovery	5.0%
	CHANGE III-C-5. Installed by Owner, Provided by County, Single 4"	$2,389.34	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	CHANGE III-C-6. Installed by Owner, Provided by County, Single 6"	$4,215.57	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	CHANGE III-C-7. Installed by	$5,618.10	At Cost	0	Utilities is returning to an at-cost model for	

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Owner, Provided by County, Single 8"				this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	CHANGE III-C-8. Installed by Owner, Provided by County, 6" & 4" Combo Combine cost of 4" & 6" device	$6,426.74	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	INCREASE III-D-1. Installed by County Parallel 3/4"	$1,955.95	$2,054.00	98	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE III-D-2. Installed by County Parallel 1"	$1,955.68	$2,054.00	98	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE III-D-3. Installed by County Parallel 1-1/2"	$1901.95	$1,998.00	96	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE III-D-4. Installed by County Parallel 2"	$2,328.00	$2,445.00	819	5% increase to bring the cost to provide closer to cost recovery	5.0%
	CHANGE III-D-5. Installed by Owner, Provided by County, Parallel 4"	$4,622.18	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	CHANGE III-D-6. Installed by Owner, Provided by County, Parallel 6"	$8,252.97	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	CHANGE III-D-7. Installed by Owner, Provided by County, Parallel 8"	$11,058.03	At Cost	0	Utilities is returning to an at-cost model for this fee, as the fee schedule cannot keep up with the rising costs of the device costs	
	INCREASE * Double check valves for unmetered fire lines required an additional 3/4" double check valve for leak check meter.	$253.37	$267.00	14	5% increase to bring the cost to provide closer to cost recovery	5.4%
	INCREASE III-F-1. Backflow Stands	$118.88 each	$125.00 each	177	5% increase to bring the cost to provide closer to cost recovery	5.1%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	INCREASE III-G-1. Residential (Residential > 4 Units), or Commercial/Sma Fireline, ≤2"	$74.83	$77.00	2,170	3% CPI Increase	2.9%
	INCREASE III-G-2. Commercial/Multi Family, DCVA/DCDA, ≥ 4"	$197.77	$204.00	267,000	3% CPI Increase	3.2%
	INCREASE III-G-3. Commercial/Multi Family, RP, ≥ 4"	$201.64	$208.00	6,300	3% CPI Increase	3.2%
	INCREASE III-G-4. Residential (Residential < 3 Units) and ≤ 1"	$20.38	$21.00	620	3% CPI Increase	3.0%
	INCREASE IV-A. Turn on Fee (scheduled) future date	$21.00	$22.00	1,404	5% increase to bring the cost to provide closer to cost recovery	4.8%
	INCREASE IV-B. Turn on Fee same date	$42.45	$44.00	2,964	CPI Increase	3.7%
	INCREASE IV-C-1. Pre-termination notice	$7.35	$8.00	17,761	CPI Increase	8.8%
	INCREASE IV-C-2. Pre-termination notice delivery (Trip Fee)	$69.67	$72.00	606	CPI Increase	3.3%
	INCREASE IV-D. Delinquent turn off	$30.88	$31.00	989	CPI Increase	0.4%
	INCREASE IV-E-1. Delinquent turn on future date	$29.00	$30.00	1,227	CPI Increase	3.4%
	INCREASE IV-E-2. Delinquent turn on future date (Saturday, Sunday, Holidays)	$37.00	$38.00	1	CPI Increase	2.7%
	INCREASE IV-F-1. Delinquent turn on same date	$42.45	$43.00	3,728	CPI Increase	1.3%
	INCREASE IV-F-2. Delinquent turn on same	$64.00	$66.00	2	CPI Increase	3.1%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	date (Saturday, Sunday, Holidays)					
	INCREASE IV-H. Special meter reading - water already on	$18.69	$19.00	12	CPI Increase	1.7%
	INCREASE IV-I. Check last reading fee (if routine or special meter reading was correct) or off-cycle reading for billing	$18.69	$19.00	0	CPI Increase	1.7%
	INCREASE IV-L. Meter test in shop (if meter is registered within accuracy range - 3/4" to 1")	$167.28	$173.00	6	CPI Increase	3.4%
	INCREASE IV-M. Meter test in shop (if meter is registered within accuracy range - 1-1/2" to 2")	$167.28	$173.00	6	CPI Increase	3.4%
	INCREASE M-1 . electronic Meter Data Logging : Single Family	$160.53	$166.00	5	CPI Increase	3.4%
	INCREASE M-2. Electronic Meter Data Logging: Multi-Unit	$480.17	$493.00	13	CPI Increase	2.7%
	INCREASE IV-P. Service/Trip/Truck Charge	$43.64	$45.00	1,723	CPI Increase	3.1%
	INCREASE IV-Q. Field Flow Test Meter < 2" (if meter is registered within accuracy range)	$101.00	$104.00	3	CPI Increase	3.0%
	INCREASE V-B-1. Annual Charge 6" or less fire line	$236.37	$243.00	8,467	CPI Increase	2.8%
	INCREASE V-B-2. Annual Charge 8" fire line	$503.72	$517.00	5,166	CPI Increase	2.6%
	INCREASE V-B-3. Annual	$905.86	$930.00	372	CPI Increase	2.7%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Charge 10" fire line					
	INCREASE V-B-4. Annual Charge 12" fire line	$1,463.21	$1,500.00	74	CPI Increase	2.5%
	INCREASE V-C. Potable fire hydrant flow test	$200.73	$211.00	1,099	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE VI-A-2. Tap 2" Main Line - Iron/PVC Pipe Main 16" or less	$2,184.64	$2,294.00	4,374	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE VI-A-3. Tap 4" - Iron/PVC Pipe Main 16" or less	$2,280.82	$2,395.00	114	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE VI-A-4. Tap 6" - Iron/PVC Pipe Main 24" or less	$2,274.99	$2,389.00	114	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE VI-A-5. Tap 8" - Iron/PVC Pipe Main 24" or less	$2,244.23	$2,357.00	113	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE VI-A-6. Tap 12" - Iron/PVC Pipe Main 24" or less	$2,244.23	$2,357.00	113	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE VII-A-1-a. 5/8" x 3/4" meter	$423.00	$436.00	13	CPI Increase	3.1%
	INCREASE VII-A-1-b. 1" meter	$1,056.00	$1,088.00	26,528	CPI Increase	3.0%
	INCREASE VII-A-2. Duplex (master metered) 1-3/4" meter	$592.00	$610.00	18	CPI Increase	3.0%
	INCREASE VII-A-3. Triplex (master metered) 1-1" meter	$761.00	$784.00	23	CPI Increase	3.0%
	INCREASE VII-A-4-a. 1 bedroom	$169.00	$175.00	6	CPI Increase	3.6%
	INCREASE VII-A-4-b. 2 bedroom	$211.00	$218.00	7	CPI Increase	3.3%
	INCREASE VII-A-4-c. 3 bedroom	$253.00	$261.00	32	CPI Increase	3.2%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	INCREASE VII-A-5. Mobile Homes (master metered)	$295.00	$304.00	9	CPI Increase	3.1%
	INCREASE VII-B-1. 5/8 x 3/4" meter ERU 1	$423.00	$436.00	13	CPI Increase	3.1%
	INCREASE VII-B-2. 1" meter ERU 2.5	$1,056.00	$1,088	32	CPI Increase	3.0%
	INCREASE VII-B-3. 1-1/2" meter ERU 5	$2,115.00	$2,179.00	64	CPI Increase	3.0%
	INCREASE VII-B-4. 2" meter" ERU 10	$4,230.00	$4,357.00	5,334	CPI Increase	3.0%
	INCREASE VII-B-5. 2-2" in manifold ERU 20	$8,460.00	$8,714.00	254	CPI Increase	3.0%
	INCREASE VII-B-6. 4" Compound ERU 30	$12,690.00	$13,071.00	381	CPI Increase	3.0%
	INCREASE VII-B-7. 4" turbine ERU 40	$16,920.00	$17,428.00	1,016	CPI Increase	3.0%
	INCREASE VII-B-8. 6" FM-CT ERU 100	$42,300.00	$43,569.00	1,269	CPI Increase	3.0%
	INCREASE VII-B-9. 8" FM-CT" ERU 175	$74,025.00	$76,246.00	2,221	CPI Increase	3.0%
	INCREASE XIV-B-1. Meter Six 3/4"	$6.00	$7.00	1	CPI Increase	16.7%
	INCREASE XIV-B-2. Meter Size 1"	$7.00	$8.00	1	CPI Increase	14.3%
	INCREASE XIV-B-3. Meter Size 1-1/2"	$8.00	$9.00	1	CPI Increase	12.5%
	INCREASE XIV-B-4. Meter Size 2"	$9.00	$10.00	12	CPI Increase	11.1%
	INCREASE XIV-B-5. Meter Size 4"	$44.00	$46.00	2	CPI Increase	4.5%
	INCREASE XIV-B-6. Meter Size 6"	$82.00	$85.00	144	CPI Increase	3.7%
	INCREASE XIV-B-7. Meter Size 8"	$85.00	$88.00	180	CPI Increase	3.5%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	INCREASE XIV-B-8. Meter Size 10"	$90.00	$93.00	324	CPI Increase	3.3%
	INCREASE XIV-B-9. Meter Size 12"	$95.00	$98.00	180	CPI Increase	3.2%
	INCREASE XIV-B-10. Meter Size 16"	$110.00	$114.00	4	CPI Increase	3.6%
	INCREASE XIV-B-11. Meter Size 20"	$133.00	$137.00	4	CPI Increase	3.0%
	INCREASE XIV-B-12. Over 20", or other types	$150.00	$155.00	5	CPI Increase	3.3%
	INCREASE XVII-A-1. Lead & Copper Testing - PCU Customer - Childcare/Daycar	$22.66	$23.00	0	CPI Increase	1.5%
	INCREASE XVII-A-2. Lead & Copper Testing - PCU Customer - Primary School	$56.65	$57.00	0	CPI Increase	0.6%
	INCREASE XVII-A-3. Lead & Copper Testing - Non-Customer - Childcare/Daycar	$164.90	$165.00	0	CPI Increase	0.1%
	INCREASE XVII-A-4. Lead & Copper Testing - Non-Customer - Primary School	$297.41	$298.00	1	CPI Increase	0.2%
	INCREASE IXX-A. Single Family Residence	$2,798.00	$2,882.00	57,792	CPI Increase	3.0%
	INCREASE IXX-B-1. Each Multiple Family Dwelling Unit	$2,237.00	$2,305.00	11,084	CPI Increase	3.0%
	INCREASE IXX-B-2. Each Mobile Home Space	$2,098.00	$2,161.00	252	CPI Increase	3.0%
	INCREASE Per gallon of flow *	$13.40	$14.00	61	CPI Increase	4.5%
	INCREASE XX-A-1. One Year Permit	$5,469.22	$5,633.00	328	CPI Increase	3.0%
	INCREASE XX-A-2. Two Year Permit	$7,982.15	$8,222.00	240	CPI Increase	3.0%
	INCREASE XX-A-3. Three Year	$11,012.20	$11,343.00	331	CPI Increase	3.0%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Permit					
	INCREASE XX-A-4. Four Year Permit	$13,783.68	$14,197.00	413	CPI Increase	3.0%
	INCREASE XX-A-5. Five Year Permit	$16,555.17	$17,051.00	496	CPI Increase	3.0%
	INCREASE XX-B-1. One Year Permit	$3,193.20	$3,288.00	95	CPI Increase	3.0%
	INCREASE XX-B-2. Two Year Permit	$5,188.32	$5,343.00	155	CPI Increase	3.0%
	INCREASE XX-B-3. Three Year Permit	$7,183.45	$7,398.00	215	CPI Increase	3.0%
	INCREASE XX-B-4. Four Year Permit	$9,178.57	$9,453.00	274	CPI Increase	3.0%
	INCREASE XX-B-5. Five Year Permit	$11,173.69	$11,508.00	334	CPI Increase	3.0%
	INCREASE XX-C-1. One Year Permit	$1,384.35	$1,425.00	41	CPI Increase	2.9%
	INCREASE XX-C-2. Two Year Permit	$1,829.18	$1,884.00	55	CPI Increase	3.0%
	INCREASE XX-C-3. Three Year Permit	$2,274.01	$2,342.00	68	CPI Increase	3.0%
	INCREASE XX-C-4. Four Year Permit	$2,718.84	$2,800.00	81	CPI Increase	3.0%
	INCREASE XX-C-5. Five Year Permit	$3,163.67	$3,258.00	94	CPI Increase	3.0%
	INCREASE D-1. BOD ($/lb)	$0.86	$0.88	1,230	CPI Increase	2.3%
	INCREASE D-2. (TSS) ($/lb)	$0.65	$0.67	183	CPI Increase	3.1%
	INCREASE XX-E. Processed groundwater discharge fee per 1,000 gallons of processed groundwater received	$30.00	$31.00	1	CPI Increase	3.3%
	INCREASE XXII-A. Per 1,000 gallons of transported grease liquid	$120.00	$123.00	3	CPI Increase	2.5%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	wastes received at the FOG Facility. The cost/1,000 gal. charge will be prorated for fractional loads.					
	INCREASE XXII-B. Per 1,000 gallons of transported septic tank and portable chemical toilet wastes received at the South Cross Bayou WRF. Only accepting Septage permitted haulers; will not accept dual permitted haulers. The $40/1000 gallon charge will be based on total, full permitted capacity of their tank, regardless of delivered volume.	$45.00	$46.00	979	CPI Increase	2.2%
	INCREASE XXIII-A. Application and Permitting Base Fee	$250.63	$257.00	51	CPI Increase	2.5%
	INCREASE XXIII-B. Fee for Each Vehicle (for three years)	$26.26	$27.00	28	CPI Increase	2.8%
	INCREASE XXIV-A. Permit fee for a food service facility with grease interceptor	$293.38	$303.00	10	CPI Increase	3.3%
	INCREASE XXIV-B. Permit fee for a food service facility with a grease trap	$293.38	$303.00	346	CPI Increase	3.3%
	INCREASE XXIV-C. Food service facility	$423.76	$435.00	180	CPI Increase	2.7%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	pumping variance fee					
	INCREASE XXIV-D. Food service facility re-inspection fee	$123.31	$127.00	106	CPI Increase	3.0%
	INCREASE XXIV-E. Operating a Restaurant Without a Grease Permit	$61.35	$63.00	2	CPI Increase	2.7%
	INCREASE Private Sewer System: Annual Operating Permit Fee (Includes Inspection)	$325.00	$335.00	2,830	CPI Increase	3.1%
	INCREASE Private Sewer System: Non-Residential Single Lateral Connection Annual Permit Fee (Includes Inspection)	$30.00	$31.00	178	CPI Increase	3.3%
	INCREASE XXX-B-1. Service connection - metered service 3/4"	$1,020	$1,051.00	31	CPI Increase	3.0%
	INCREASE XXX-B-2. Service connection - metered service 1"	$1,064.05	$1,096.00	32	CPI Increase	3.0%
	INCREASE XXX-B-3. Service connection - metered service 1 1/2"	$1,254.45	$1,293.00	39	CPI Increase	3.1%
	INCREASE XXX-B-4. Service connection - metered service 2"	$1,391.18	$1,433.00	1,715	CPI Increase	3.0%
	CHANGE XXX-B-5. Service connection - metered service 4"	Installed by customer and shall be purchased from the	Installed by customer and shall be purchased from the	0	Installed by customer and shall be purchased from the County at the current contract price	0.0%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
		County at the current contract price	County at the current contract price			
	INCREASE XXXI-A-1. Meter & Meter Box 5/8" x 3/4" (Excludes Service Line Connection)	$708	$744.00	36	5% increase to bring the cost to provide closer to cost recovery	5.1%
	INCREASE XXXI-A-2. Meter & Meter Box 1" (Excludes Service Connection)	$756.00	$794.00	38	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE XXXI-A-3. Meter & Meter Box 1-1/2" (Excludes Service Connection)	$1,080.11	$1,134.00	54	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE XXXI-A-4. Meter & Meter Box 2" (Excludes Service Connection)	$1,195.11	$1,255.00	13,475	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE XXXI-A-5. Meter & Meter Box 2-2" Parallel (Excludes Service Connection)	$2,142.50	$2,250.00	108	5% increase to bring the cost to provide closer to cost recovery	5.0%
	INCREASE XXXII-A-1. Reuse service turn on fee (scheduled) future date	$17.51	$18.00	0	CPI Increase	2.8%
	INCREASE XXXII-A-2. Reuse service turn on fee (same day)	$42.45	$44.00	2	CPI Increase	3.7%
	INCREASE XXXII-A-3. Pre-termination notice fee	$7.35	$8.00	1	CPI Increase	8.8%
	INCREASE XXXII-A-4. Delinquent turn-off fee	$18.69	$20.00	1	CPI Increase	7.0%
	INCREASE XXXII-A-5.	$18.69	$20.00	1	CPI Increase	7.0%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	Delinquent turn-on fee					
	INCREASE XXXII-A-7. Special meter reading fee - reclaimed water already on	$20.12	$21.00	1	CPI Increase	4.4%
	INCREASE XXXII-A-8. Check last reading (if routine or special meter reading was correct) or off cycle reading for billing	$18.64	$19.00	0	CPI Increase	1.9%
	INCREASE XXXII-A-11-a. 3/4" to 1" (includes reset fee)	$167.28	$173.00	6	CPI Increase	3.4%
	INCREASE XXXII-A-11-b. 1 1/2" to 2" (includes reset fee)	$167.28	$173.00	5	CPI Increase	3.4%
	INCREASE XXXII-A-14. Service/Trip/Truck Charge	$43.64	$45.00	1	CPI Increase	3.1%
	CHANGE XXXIII-A-1. Metered service. Per Billing Cycle	$4.50 bi-monthly billing charge for metered reclaimed water only * customers	$4.50 Per billing cycle charge for metered reclaimed water only * customers	0	Language Adjustment	0.0%
	CHANGE XXXIII-B-1. Per Billing Cycle	$4.50 bi-monthly billing charge for metered reclaimed water only * customers	$4.50 Per billing cycle charge for metered reclaimed water only * customers	0	Language Adjustment	0.0%
	INCREASE XXXV-A. Pre-termination notice delivery (Trip Fee)	$69.67	$72.00	2	CPI Increase	3.3%
	INCREASE XXXV-B-1. Notice of Lien Process	$23.99	$25.00	399	CPI Increase	4.2%

Departme	Modification	FY26 Adopted	FY27 Adopted	Net Revenue Impact	Reason for Change or Addition	Change in Fee
	INCREASE XXXV-B-2. Release of Lien Process	$16.46	$17.00	83	CPI Increase	3.3%
	INCREASE XXXV-B-3. Lien Payoff Process	$6.58	$7.00	14	CPI Increase	6.4%
	INCREASE XXXV-C. Title Disclosure	$9.88	$10.00	727	CPI Increase	1.2%
	INCREASE XXXVI. Engineering Plan Review: Multiple Services	$389.49	$403.00	1,473	CPI Increase	3.5%
	NEW XXXVII-A. Manual Meter Reading Service Charge		$67.00 Per billing cycle	8,040	New Fee for those who Opt-out of the advance meter and will need to have their meter read manually. This recovers the cost to do so.	NEW
	NEW XXXVII-B. Manual Meter Enrollment Fee		$73.00	1,460	New Fee for those who Opt-out of the advance meter and will need be enrolled in the system This recovers the cost to do so.	NEW

Purpose of the Forecast

Developing a multi-year forecast provides decision-makers with at least two key benefits: (1) assessing the long-term financial sustainability of the County's funds and (2) understanding the impact of today's decisions on the future.

Long-Term Fiscal Sustainability

One of the key purposes of developing a multi-year fund forecast is to identify potential actions necessary to balance revenues and expenditures long-term to ensure fiscal sustainability. Forecasting over a six-year horizon can serve as a window into the future to diagnose potential future opportunities and challenges. For example, if a major capital project (e.g. jail expansion) will have a significant impact on the operating budget, that impact can be anticipated several years in advance, and strategies can be developed and implemented to manage the impact to the budget. Conversely, if debt service on a bond is due to expire soon, additional funds may become available to increase service levels for certain programs or other uses.

Enhanced Decision-Making

Another benefit of long-term forecasting is the ability to assess the impact that decisions made in the present can have on future fiscal capabilities. If the Board is considering funding a new program, or enhancing an existing program, the Forecast can demonstrate the long-term impact to the budget. Similarly, if the Board is considering a new revenue source, the Forecast can show how much revenue could be anticipated over the years. Implementing cost-saving initiatives can also be forecast and evaluated over time. In summary, the Forecast can be a valuable tool in understanding how policy changes can have consequences that last far beyond a one-year budget solution.

Developing Projections

The Forecast is built upon an individual assessment of three of the County's major funds: the General Fund, Tourist Development Tax Fund, and Transportation Trust Fund.

The process for developing the Forecast includes replacing the projections for FY25 with actual revenue and expenditure information following the closeout of the fiscal year as of September 30, 2025. At the same time, FY27 revenues and expenditures are added as adopted by the Board of County Commissioners. The Forecast has a six-year horizon to help determine the long-term financial position of the County's funds as well as the impact of today's budget decisions. The out-years through FY32 are forecast using various projection methods such as trend analysis, linear regression, and moving averages.

Forecast Assumptions

The projections are modeled so that assumptions may vary each year to reflect future impacts of known variables and other anticipated events. The model is also designed to allow the key assumptions to be adjusted so that sensitivity analysis can be performed to demonstrate the impact of changing key assumptions. Additionally, unknown risks that could potentially affect the six-year forecast have been identified and discussed. Each fund has its own specific assumptions, such as ½ Cent Sales Tax Revenue growth in the General Fund, changes in 'Bed Tax' revenue in the Tourist Development Tax Fund, or Fuel Tax revenue in the Transportation Trust Fund. Other assumptions are universal across funds, such as changes in Personnel Services for salaries and benefits.

Forecast Results

Major assumptions driving the revenue and expenditure projections are outlined to ensure a clear understanding of the basis of the results. Shortfalls and surpluses are cumulative in the sense that any individual year's surplus or deficit flows into the next year's fund balance, thus carrying a current year's balance forward. In using the information contained in the projection, it is important to understand that an indicated surplus or deficit reflects the model's assumptions and demonstrates a potential need for revenue adjustments, expenditure adjustments, or a mix of both.

Select Assumptions

Taxable Values – Countywide

FY28	FY29	FY30	FY31	FY32
5.3%	5.5%	5.8%	6.1%	4.2%

Personnel Services

FY28	FY29	FY30	FY31	FY32
3.5%	3.5%	3.5%	3.5%	3.5%

Tourist Development Tax – 'Bed Tax'

FY28	FY29	FY30	FY31	FY32
3.0%	3.0%	3.0%	3.0%	3.0%

Fuel Taxes

FY28	FY29	FY30	FY31	FY32
0.0%	0.0%	0.0%	0.0%	0.0%

General Fund Forecast

		FY25 Actual	FY26 Budget	FY27 Budget	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast	FY32 Forecast
Sources:									
Beginning Fund Balance		$ 252.7	$ 199.1	$ 173.4	$ 164.4	$ 155.3	$ 110.3	$ 64.9	$ (15.7)
Property Taxes - Countywide		$ 597.7	$ 616.0	$ 625.8	$ 658.9	$ 660.2	$ 696.8	$ 700.2	$ 726.2
Property Taxes - MSTU		$ 59.9	$ 62.9	$ 64.1	$ 66.5	$ 66.7	$ 69.4	$ 69.7	$ 71.2
Half Cent Sales Tax		$ 59.4	$ 54.8	$ 48.2	$ 49.4	$ 50.8	$ 52.2	$ 53.7	$ 55.3
Revenue Sharing		$ 26.9	$ 27.5	$ 27.7	$ 28.4	$ 29.2	$ 30.0	$ 30.8	$ 31.7
Communication Services Tax		$ 7.8	$ 6.7	$ 6.7	$ 6.7	$ 6.7	$ 6.7	$ 6.7	$ 6.7
Charges for Services		$ 62.1	$ 73.7	$ 75.3	$ 77.4	$ 79.6	$ 81.9	$ 84.3	$ 86.7
Interest Revenue		$ 17.4	$ 16.6	$ 16.6	$ 16.6	$ 16.6	$ 16.6	$ 16.6	$ 16.6
Other Revenues		$ 102.6	$ 82.7	$ 82.8	$ 85.3	$ 87.8	$ 90.4	$ 93.2	$ 96.0
	Total Revenues	$ 933.8	$ 941.0	$ 947.3	$ 989.2	$ 997.5	$1,044.0	$ 1,055.2	$ 1,090.4
	Total Sources	$ 1,186.5	$1,140.1	$1,120.7	$1,153.6	$ 1,152.9	$1,154.3	$ 1,120.2	$ 1,074.7
Uses:									
Personnel Services		$ 115.1	$ 107.0	$ 104.5	$ 108.1	$ 111.9	$ 115.8	$ 119.9	$ 124.1
Operating Expenditures/Debt Service		$ 208.4	$ 178.0	$ 154.4	$ 159.1	$ 163.8	$ 168.8	$ 173.8	$ 179.0
Capital Outlays		$ 7.1	$ 2.6	$ 1.1	$ 1.1	$ 1.2	$ 1.2	$ 1.2	$ 1.3
Grants & Aids		$ 42.0	$ 44.4	$ 45.3	$ 47.8	$ 50.5	$ 53.6	$ 55.8	$ 57.5
Transfer to Other Funds		$ 74.2	$ 64.4	$ 67.7	$ 71.4	$ 75.5	$ 80.1	$ 83.5	$ 86.0
Clerk of the Circuit Court & Comptroller		$ 19.0	$ 19.5	$ 20.7	$ 21.4	$ 22.0	$ 22.7	$ 23.3	$ 24.0
Property Appraiser		$ 14.0	$ 14.1	$ 14.3	$ 14.7	$ 15.1	$ 15.6	$ 16.1	$ 16.5
Supervisor of Elections		$ 13.0	$ 12.8	$ 13.7	$ 14.1	$ 14.6	$ 15.0	$ 15.5	$ 15.9
Tax Collector		$ 30.0	$ 32.4	$ 33.3	$ 34.3	$ 35.3	$ 36.4	$ 37.5	$ 38.6
Sheriff's Office		$ 463.1	$ 488.2	$ 501.3	$ 526.3	$ 552.6	$ 580.3	$ 609.3	$ 639.7
	Total Uses	$ 986.0	$ 963.6	$ 956.2	$ 998.3	$ 1,042.6	$1,089.3	$ 1,135.8	$ 1,182.7
Ending Fund Balance		$ 200.5			$ 155.3	$ 110.3	$ 64.9	$ (15.7)	$ (108.0)
Reserves			$ 176.6	$ 164.4					

General Fund - Revenues

• Countywide taxable values are projected to grow 5.3% in FY28 and between 4.2% to 6.1% for the remainder of the forecast period. The General Fund countywide millage is projected to remain flat.

• Half Cent Sales Tax and State Revenue Sharing revenues are projected to grow 2.4% in FY28 and between 2.8% and 2.9% from FY29 - FY32.

General Fund - Operating Expenditures

• Personnel Services, which includes salaries, medical, Florida Retirement System, and other employment costs, increase 3.5% per year from FY28 - FY32.

• Operating Expenditures are projected to increase 3.0% during the forecast period.

• Payments to the Clerk, Property Appraiser (PAO), Supervisor of Elections (SOE), and Tax Collector are projected to grow 3.0% each year of the forecast period.

• Payment to the Pinellas County Sheriff's Office (PCSO) is projected to grow 5.0% each year of the forecast period.

• The Clerk, PAO, SOE, Tax Collector, and PCSO are all constitutionally elected officials and do not report to the Board of County Commissioners. They are predominately funded by the General Fund and make up 52.0% of the total General Fund budget.

Transportation Trust Fund Forecast

		FY25 Actual	FY26 Budget	FY27 Budget	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast	FY32 Forecast
Sources:									
Beginning Fund Balance		$ 55.7	$ 35.7	$ 33.0	$ 33.6	$ 33.3	$ 32.6	$ 31.8	$ 30.8
Fuel Taxes		$ 27.4	$ 26.3	$ 25.6	$ 25.6	$ 25.6	$ 25.6	$ 25.6	$ 25.6
Grants (State & Federal)		$ -	$ 2.0	$ 1.5	$ -	$ -	$ -	$ -	$ -
Highway Permits		$ 0.2	$ 0.2	$ 0.2	$ 0.2	$ 0.2	$ 0.2	$ 0.2	$ 0.2
Interest Revenue		$ 2.6	$ -	$ -	$ 1.0	$ 1.0	$ 0.9	$ 0.9	$ 0.9
Transfer from General Fund		$ 42.2	$ 43.9	$ 44.1	$ 46.5	$ 49.0	$ 51.8	$ 55.0	$ 57.3
Other Revenues		$ 3.5	$ 3.3	$ 3.4	$ 3.4	$ 3.5	$ 3.5	$ 3.5	$ 3.6
	Total Revenues	$ 75.9	$ 75.7	$ 74.8	$ 76.7	$ 79.2	$ 82.1	$ 85.2	$ 87.5
	Total Sources	$ 131.6	$ 111.3	$ 107.9	$ 110.3	$ 112.5	$ 114.7	$ 117.0	$ 118.4
Uses:									
Personnel Services		$ 19.4	$ 22.6	$ 22.7	$ 23.5	$ 24.4	$ 25.2	$ 26.1	$ 27.0
Operating Expenditures		$ 30.0	$ 33.7	$ 30.5	$ 31.4	$ 32.3	$ 33.3	$ 34.3	$ 35.3
Capital Outlays		$ 22.0	$ 24.3	$ 0.4	$ 0.4	$ 0.4	$ 0.4	$ 0.4	$ 0.4
Debt Service Expenses		$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1
Grants & Aids		$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1
Transfer to Other Funds		$ 1.7	$ 1.7	$ 20.5	$ 21.5	$ 22.6	$ 23.8	$ 25.2	$ 26.2
	Total Uses	$ 73.3	$ 82.4	$ 74.3	$ 77.0	$ 79.9	$ 82.9	$ 86.2	$ 89.1
Ending Fund Balance		$ 58.3			$ 33.3	$ 32.6	$ 31.8	$ 30.8	$ 29.3
Reserves			$ 28.9	$ 32.1					

Transportation Trust Fund - Revenues

• Transfers from the General Fund are forecasted to increase based on the Countywide taxable values, which are projected to grow 5.3% in FY28, and between 4.2% to 6.1% for the remainder of the forecast period. The General Fund countywide millage is projected to remain flat.

• Fuel taxes and highway permits are forecasted to remain flat. Local fuel taxes are not indexed.

• Grants decrease to $0 in FY28 due to the conclusion of the United States Department of Transportation Safe Streets and Roads for All grant.

Transportation Trust Fund - Expenditures

• Personnel Services, which includes salaries, medical, Florida Retirement System, and other employment costs, increase 3.5% per year from FY28-FY32.

• Operating Expenditures are projected to increase 3.0% during the forecast period.

• Capital Outlay decreases as one-time funding for the Automated Traffic Management System ends in FY26. Additionally, capital expenditures for the transportation millage resurfacing program will no longer be funded directly from the Transportation Trust Fund, but will instead be transferred to the Capital Projects Fund and expended from there. Transfers to Other Funds increases accordingly.

Tourism Development Tax Forecast

		FY25 Actual	FY26 Budget	FY27 Budget	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast	FY32 Forecast
Sources:									
Beginning Fund Balance		$ 238.2	$ 184.4	$ 184.0	$ 203.4	$ 259.8	$ 299.8	$ 340.9	$ 385.6
Tourist Development Tax-Pledged		$ 7.7	$ 7.6	$ 7.6	$ 7.8	$ 8.1	$ 8.3	$ 8.6	$ 8.8
Tourist Development Tax-Unpledged		$ 38.4	$ 38.1	$ 38.0	$ 39.2	$ 40.3	$ 41.6	$ 42.8	$ 44.1
Tourist Development Tax-4th Cent		$ 15.3	$ 15.3	$ 15.2	$ 15.7	$ 16.1	$ 16.6	$ 17.1	$ 17.6
Tourist Development Tax-5th Cent		$ 15.3	$ 15.3	$ 15.2	$ 15.7	$ 16.1	$ 16.6	$ 17.1	$ 17.6
Tourist Development Tax-6th Cent		$ 15.3	$ 15.3	$ 15.2	$ 15.7	$ 16.1	$ 16.6	$ 17.1	$ 17.6
Interest Revenue		$ 10.6	$ 5.0	$ 5.0	$ 5.2	$ 5.3	$ 5.5	$ 5.7	$ 5.8
Other Revenues		$ 0.2	$ 0.2	$ 0.2	$ 0.2	$ 0.2	$ 0.2	$ 0.2	$ 0.2
	Total Revenues	$ 102.9	$ 96.8	$ 96.5	$ 99.4	$ 102.4	$ 105.4	$ 108.6	$ 111.8
	Total Sources	$ 341.1	$ 281.1	$ 280.5	$ 302.7	$ 362.1	$ 405.3	$ 449.5	$ 497.4
Uses:									
Personnel Services		$ 5.9	$ 6.4	$ 6.9	$ 7.1	$ 7.3	$ 7.6	$ 7.9	$ 8.1
Operating Expenditures/Debt Service		$ 40.7	$ 41.4	$ 42.2	$ 43.5	$ 44.8	$ 46.1	$ 47.5	$ 48.9
Capital Outlays		$ -	$ 0.0	$ 0.0	$ 0.0	$ 0.0	$ 0.0	$ 0.0	$ 0.0
Grants & Aids		$ -	$ 13.0	$ 19.8	$ 27.6	$ 2.1	$ 2.3	$ -	$ -
Transfer to Other Funds		$ 95.1	$ 8.1	$ 8.2	$ (35.2)	$ 8.1	$ 8.3	$ 8.6	$ 8.8
	Total Uses	$ 141.6	$ 68.9	$ 77.1	$ 43.0	$ 62.3	$ 64.3	$ 63.9	$ 65.9
Ending Fund Balance		$ 199.4			$ 259.8	$ 299.8	$ 340.9	$ 385.6	$ 431.6
Reserves			$ 212.2	$ 203.4					

Tourist Development Tax Fund - Revenues

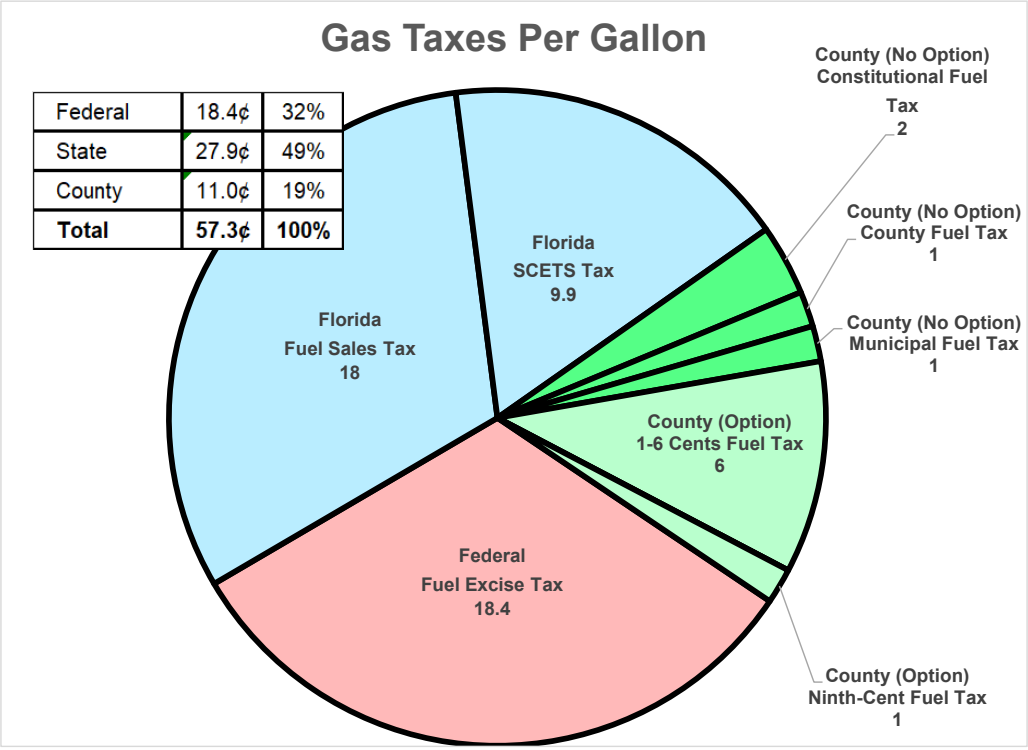
- Tourist Development Tax revenues are projected to increase 3.0% annually from FY28 through FY32, increasing from $91.300M in FY27 to $105.800M in FY32.
- Interest revenue is projected to increase 3.0% annually from FY28 through FY32. Other revenues remain flat at approximately $187,000 annually.

Tourist Development Tax Fund - Expenditures

- Personnel Services, including salaries, medical benefits, Florida Retirement System contributions, and other employment costs, are projected to increase 3.5% annually from FY28 through FY32.
- Operating Expenses/Debt Service and Capital Outlay are projected to increase 3.0% annually from FY28 through FY32.
- Grants and Aids total $27.600M in FY28, $2.100M in FY29, and $2.300M in FY30. No expenditures are projected for FY31 or FY32. Excludes expenditures associated with future decision points.
- Transfers to Other Funds reflect a negative balance of $35.200M in FY28. Transfers are projected to increase 3.0% annually from FY30 through FY32, increasing from $8.100M in FY29 to $8.800M in FY32.
- Ending fund balance is projected to increase from $203.400M in FY27 to $431.600M in FY32. This projection reflects the negative FY28 transfer and excludes expenditures associated with future decision points.

FS 336.024				
			FY26*	$ 6,819,850
			FY25	$ 7,092,080
County Fuel Tax (1 Cent) FS 206.41(1), FS 206.60	January 1, 1990	All legitimate County transportation purposes; can be used for both Public Works and Transit needs	FY27*	$ 2,884,630
			FY26*	$ 2,998,450
			FY25	$ 3,098,099
1 to 6 Cents Local Option Fuel Tax FS 206.41(1)(e), FS 206.87(1)(c), FS 336.025	1/1/1983 In Pinellas, September 1, 1985	All legitimate transportation purposes; can be used both for Public Works and Transit needs	FY27*	$ 12,105,830
			FY26*	$ 12,412,350
			FY25	$ 12,936,298
Ninth-Cent Fuel Tax FS 206.41(1)(d)-(e), FS 206.87(1)(b)-(c), FS 336.021, FS 336.025	1/1/1972 In Pinellas, January 1, 2007	All County transportation purposes	FY27*	$ 3,647,640
			FY26*	$ 3,705,260
			FY25	$ 3,878,312
Fuel Tax Refunds and Credits FS 206.41(4)(d)-(e), FS 206.625, FS 206.874(4)	January 1, 1990	Construction, reconstruction, and maintenance of roads and streets	FY27*	$ 365,510
			FY26*	$ 319,220
			FY25	$ 384,751

** FY26 and FY27 are Adopted Budget amounts*



Tourist Development Tax History

Tax	Imposed	Permissible Uses (not all inclusive)			Revenue
2% Tourist Development Tax (TDT) FS 125.0104(3)(c)	November 1, 1978	Promote and advertise tourism; beach maintenance and improvements; convention centers, arenas, stadiums, auditoriums, museums; debt financing for allowed projects	FY27*	$	30,417,460
			FY26*	$	30,493,700
			FY25	$	30,679,138
Additional 1% TDT (3rd percent) FS 125.0104(3)(d)	July 1, 1988	Promote and advertise tourism; to pay the debt service for convention centers, a professional sports franchise facility, or a retained spring training facility.	FY27*	$	15,217,820
			FY26*	$	15,255,960
			FY25	$	15,348,776
Professional Sports Franchise Facility Tax (4th percent) FS 125.0104(3)(l)	January 1, 1996	Promote and advertise tourism; beach maintenance and improvements; convention centers, arenas, stadiums, auditoriums, museums; debt financing for allowed projects	FY27*	$	15,217,820
			FY26*	$	15,255,960
			FY25	$	15,348,776
Additional Professional Sports Franchise Facility Tax (5th percent FS 125.0104(3)(n)	December 1, 2005	Promote and advertise tourism; beach maintenance and improvements; convention centers, arenas, stadiums, auditoriums, museums; debt financing for allowed projects	FY27*	$	15,217,820
			FY26*	$	15,255,960
			FY25	$	15,348,776
High Tourism Impact Tax (6th percent) **FS 125.0104(3)(m)**	January 1, 2016	Promote and advertise tourism; beach maintenance and improvements; convention centers, arenas, stadiums, auditoriums, museums; debt financing for allowed projects	FY27*	$	15,217,820
			FY26*	$	15,255,960
			FY25	$	15,348,776

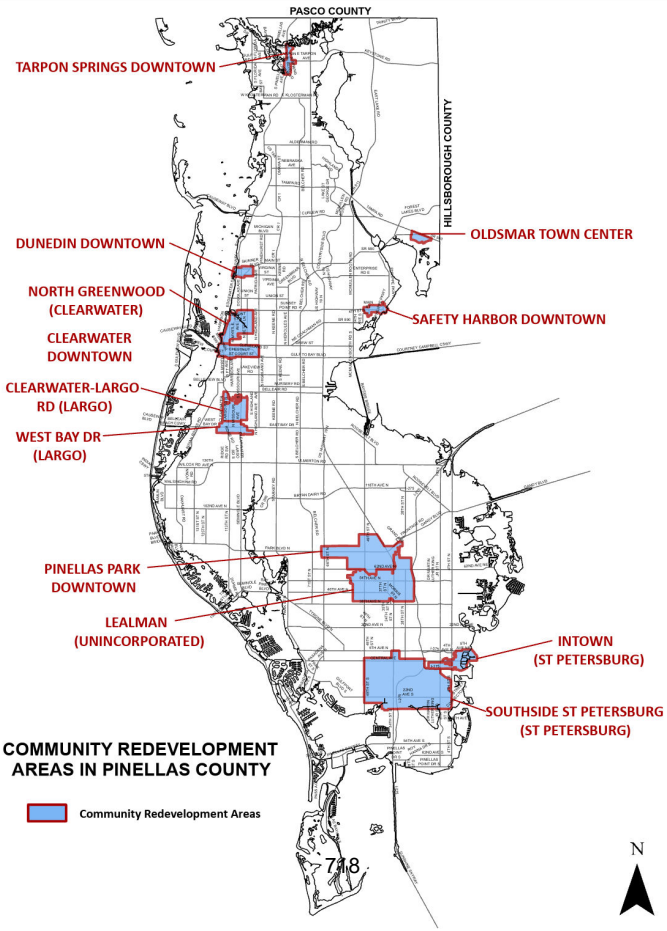
* FY26 and FY27 are Adopted Budget amounts

Clearwater Downtown- Extension			95%	2034	$671,909	$7,513,285	N
Clearwater- North Greenwood			95%	2042	$525,916	$19,636,421	Y
Dunedin	2023 / 2026		95%	2033	$1,193,354	$10,417,580	N
Largo	2021 / 2025		95%	2030	$1,095,822	$5,171,228	N
Oldsmar			95%	2026	$544,421	$0	N
Pinellas Park Downtown			85%	2041	$2,803,181	$69,659,430	N
Pinellas Park- Extension			90%	2041	$802,725	$26,660,334	N
Safety Harbor		2024	50%	2032	$531,547	$3,868,360	Y
Tarpon Springs	2006		95%	2031	$516,237	$2,429,951	N
Lealman- Countywide	2017		95%	2046	$3,734,865	$160,154,856	N
Lealman- MSTU			95%	2046	$1,696,320	$72,711,790	N
St. Petersburg- Intown	2024		50%	2032	$9,840,054	$46,207,924	N
St. Petersburg- South St. Pete			85%	2045	$8,530,912	$300,456,079	N
					$34,740,004	$745,946,381	

*The 2021 CRA Policy applies to any CRA established after 2021, as well as any CRA that has undergone an expansion or extension after 2021.

*FY27 indicates July 1, 2026 preliminary (pre-VAB) taxable values. FY28 and beyond assume annual taxable value growth of 3.0–5.0% per CRA. CRAs with average historical growth of 5.0% or greater are capped at 5.0%. Where recent growth has slowed (Clearwater, Oldsmar, North Greenwood), rates of 3.0–3.5% indicate the most recent trend. Intown assumes 5.0% in FY28 and 3.5% thereafter as a conservative estimate.

*Assumes General Countywide (4.4989) and Countywide Health Department (0.0713) millages remain unchanged.



Glossary

ACCELA CIVIC PLATFORM - The Accela Civic Platform enables the County to develop, maintain, and regulate a comprehensive, manageable, and viable land use plan, which serves to protect and enhance economic growth, land development, transportation impacts, property values, life safety, construction, and ordinance enforcement. This tool allows the County to better serve its customers and the public by creating a central data repository that functions as an enterprise-wide source of land management information. This central database allows the County's customers to access parcel specific information and obtain a wide range of project/permit/case history.

AD VALOREM TAX - A tax levied in proportion to the value of the property against which it is levied.

ADOPTED BUDGET - The financial plan for the fiscal year beginning October 1, required by law to be approved by the Board of County Commissioners (BCC) at the second of two public hearings.

ANNUAL MARKET SURVEY or **MARKET SURVEY** - Each year the Unified Personnel System (UPS) utilizes a rigorous method for collecting, analyzing, and reporting labor market data to ensure that the County's pay administration practices and salaries are reflective of changes occurring in the labor market. The annual market survey report draws upon a comprehensive array of data collected from numerous reputable salary data sources and wage growth indices representing both private and public sector industries. The UPS uses this data to examine trends affecting salary increase budgets, pay structure adjustments, wage growth, and variations in the cost of labor, and to formulate recommendations for the County's compensation and pay range adjustments for the next fiscal year.

APPROPRIATION - The legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in the amount and as to the time when it may be expended. It is the act of appropriation that funds the budget.

ASSESSED VALUE - A valuation set upon real estate or other property by a government as basis for levying taxes. Taxable value is then calculated based on the assessed value. The assessed value is set by the County Property Appraiser, an independent elected official. *See also* **Taxable Value.**

BOARD OF COUNTY COMMISSIONERS (BCC) - The seven-member legislative and governing body for Pinellas County.

BOND - Written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

BUDGET - A financial plan containing an estimate of proposed revenues and expenditures for a given period (typically a fiscal year).

BUDGET AMENDMENT - A change to the adopted budget that does not increase or decrease the total amount of appropriations in a fund. The change must be approved by the BCC, although authority for some changes (e.g., within a department) has been delegated to the County Administrator. *See also* **Budget Supplement.**

BUDGET CALENDAR - Schedule of key dates in adopting and executing the annual County budget.

BUDGET HEARINGS - Public hearings conducted by the BCC to consider and adopt the County budget as required by Florida Statutes.

BUDGET SUPPLEMENT - A change to the adopted budget that increases the total amount of appropriations in a fund. The change must be approved by the BCC, generally in a resolution. *See also* **Budget Amendment.**

CAPITAL BUDGET - The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the six-year Capital Improvements Program (CIP), and any anticipated unspent appropriation balances from the previous fiscal year. The Capital Budget is adopted by the Board of County Commissioners as a part of the annual County Budget.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A proposed plan, covering each year of a fixed period of years, for financing long-term work projects that lead to the physical development of the county.

CAPITAL OUTLAY or CAPITAL EQUIPMENT - Items such as office furniture, fleet equipment, data processing equipment, and other operating equipment with a unit cost greater than a prescribed amount. The capital outlay threshold is defined as $5,000 by the State of Florida.

CAPITAL PROJECT - An improvement or acquisition of major facilities, roads, bridges, buildings, or land with a useful life of at least five years and a projected cost of $50,000 or more.

CHARGE FOR SERVICES - Charges for a specific governmental service which cover all or part of the cost of providing that service to the user (e.g., building permits, animal licenses, park fees).

CONSTITUTIONAL OFFICERS - Persons elected to administer a specific function of county government and are directly accountable to the public for its proper operation. Constitutional officers include the Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector.

CONTINGENCY - Sometimes referred to as “Rainy Day Funds,” these Reserves are set aside for emergency or unanticipated events during the fiscal year. *See also* **Reserves.**

COST CENTER - A budgeting entity which encompasses object level accounts (appropriations) that are used to monitor organization or program level expenditures.

DEBT SERVICE - The dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

DEBT SERVICE FUND - An account into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements (i.e., principal and interest). The revenues to be deposited into the debt service fund and payments there from are determined by terms of the bond covenants.

DEPARTMENT - Organizational unit that is responsible for carrying out specific governmental functions or services, such as Emergency Management.

DEPENDENT SPECIAL DISTRICT - A special district, whose governing body or whose budget is established by the governing body of the county or municipality to which it is dependent.

DESIGNATED FUNDS - Funds that are set apart for a specific purpose to fund ongoing or one-time expenditures. Examples are bond proceeds, reserves for fund balance, reserve for contingencies (“Rainy Day Fund”) and “pay- as-you-go” reserves for future facility renewal & replacement found mostly in the Enterprise Funds.

ELECTED OFFICIALS - Elected Officials include the Board of County Commissioners (BCC), the Judiciary, the State Attorney, the Public Defender, and five constitutional officers: the Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector.

ENTERPRISE ASSET MANAGEMENT GEOGRAPHIC INFORMATION SYSTEM (GIS) - Geographical technology that manages, analyzes, layers, and disseminates information about facilities, equipment, and natural resources as part of the many data sets needed to support and integrate County resources and operations that manages, analyzes, layers, and disseminates information about facilities, equipment, and natural resources as part of the many data sets needed to support and integrate County resources and operations.

ENTERPRISE FUND - A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURE - The use of funds financial resources for the cost of goods received or services rendered.

FIRE PROTECTION DISTRICT - A designated area in the county where ad valorem revenues are collected from property owners and distributed to local cities and other agencies to finance fire suppression services to the area.

FISCAL YEAR - A twelve-month period of time to which the annual budget applies. At the end of this time, a governmental unit determines its financial position and the results of its operations. The Pinellas County fiscal year begins on October 1

and ends on September 30 of the subsequent calendar year. Fiscal Years are generally referred to by the year in which they end; therefore, FY26 is the year ending September 30, 2026.

FULL-TIME EQUIVALENT (FTE) - Full-time equivalent positions listed in the budget documents equal the number of full-time positions (see following definition) plus the number of employees on part-time or seasonal schedules converted to a full-time basis. For example, if the standard work week is 40 hours, a position authorized for 20 hours a week would equal 0.5 FTE.

FULL-TIME POSITION - An authorization to employ a staff member for an entire year. In most cases, this consists of 40 hours per week for 52 weeks, or 2,080 hours per year.

FUND - An accounting entity with a complete set of self-balancing accounts established to account for finances of a specific function or activity. The resources and uses are segregated from other resources and use for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - Within a fund, the resources on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses, equals ending fund balance. The **Ending Fund Balance** of one fiscal year becomes the **Beginning Fund Balance** in the next fiscal year.

FUNDING SOURCES - The type or origination of funds to finance ongoing or one-time expenditures. Examples are ad valorem taxes, user fees, licenses, permits, and grants.

GENERAL FUND - This fund accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes, and other revenues provide services or benefits to all residents of Pinellas County. Revenues and expenditures for the Countywide Municipal Services Taxing Unit (MSTU) are also included in the General Fund.

GOALS - Broad statements that communicate the long-term operational aspirations an organization hopes to achieve. The Pinellas County Strategic Plan centers around four key results.

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) - An independent, private-sector, not-for-profit organization that establishes and improves standards of state and local governmental accounting and financial reporting. The federal government does not fund GASB, and its standards are not federal laws or rules. The GASB does not have enforcement authority to require governments to comply with its standards. However, Section 218.39(2) Florida Statutes requires the County to submit audited financial statements following rules established by the State Auditor General. The Auditor General's rules include generally accepted accounting principles (GAAP) compliance, and designate GASB standards as GAAP.

GASB 34 - A Statement issued by the Governmental Accounting Standards Board (GASB) in 1999. A significant provision of this standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing requirements for fund financial statements using the modified accrual basis of accounting). The County has selected the "modified approach" for the accounting of these assets. Under the "modified approach," the County records infrastructure assets at estimated original cost, but does not record depreciation against these assets. Instead of recording depreciation, the County is committed to incur the maintenance expenses necessary to preserve its infrastructure assets at specified levels of condition. Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

GASB 45 - A Statement issued by the Governmental Accounting Standards Board (GASB) in 2004. This standard addresses accounting and financial reporting for post-employment benefits other than pensions.

GASB 54 - A Statement issued by the Governmental Accounting Standards Board (GASB) in 2009. This standard redefined how Reserves (Fund Balances) are to be reported and changed the definition of Special Revenue funds and other fund types.

GOVERNMENTAL FUNDS - Funds generally used to account for “governmental” activities that are not fully supported by charges for the services received. Pinellas’ governmental funds include the General Fund, Special Revenue funds, Debt

Service funds, and Capital Projects funds.

GRANTS & AIDS - Contributions of assets (usually cash) for a specified purpose from one governmental unit or other organization to another.

HOMESTEAD EXEMPTION - Floridians are currently eligible for up to two constitutional benefits of $25,000 to reduce the assessed value of their permanent residence. The first $25,000 is entirely exempt. The second $25,000 is to be applied to the value between $50,000 and $75,000, and does not include school taxes. *See also* **Assessed Value.**

IMPACT FEES - Charges assessed by local governments against new development, generally at the building permit stage. Impact fees are a means for local governments to cover the cost of providing capital facilities to serve new developments. These fees are usually based on a formula (an amount per square foot of new construction), a land use criteria (different fees for single-family and commercial office construction), or a use-based criteria (water meter size). Impact fees are meant to assist in the construction or expansion of infrastructure to keep pace with new growth. Impact fees do not provide funds for public facility operating costs. Pinellas County adopted a countywide multimodal impact fee. This impact fee applies to all development activity that generates additional traffic, and which require a certificate of occupancy, land use permit, or occupational license.

INDEPENDENT AGENCIES - A variety of agencies, councils, and other organizational entities responsible for administering public policy functions independently of the Constitutional Officers and County Administrator. These entities are subject to Board of County Commissioner (BCC) appropriation, but operate under the purview of a legislative/policy making body other than the BCC.

INFRASTRUCTURE - Infrastructure is a permanent installation such as a building, road, or water transmission system that provides public services.

INTERFUND TRANSFERS - *See* **Transfers.**

INTERGOVERNMENTAL REVENUE - Revenue collected by one government and distributed (usually through some predetermined formula) to another government.

INTERNAL SERVICE FUND - A fund established to finance and account for services and commodities furnished by one department to other departments on a cost reimbursement basis.

LEVY - To impose taxes, special assessments, or service charges for the support of County activities.

LINE ITEM - A specific sub-category of expenditure which is identified within an object category of a cost center for the purpose of providing additional detailed justification (e.g., Fuel).

MANDATE - A requirement imposed by a legal act of the federal, state, or local government.

MILLAGE RATE - A rate applied to a property's taxable value to determine property tax due. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars of taxable value (i.e., a 5 mill tax on $1,000 equals $5.00).

MISSION - A concise statement of an organization’s fundamental purpose that communicates the reason the organization exists – what it does, why it does it, and for whom.

MUNICIPAL SERVICES TAXING UNIT (MSTU) - A special district authorized by the State Constitution Article VII and Florida Statutes 125.01. The MSTU is the legal and financial mechanism for providing specific services and/or improvements to a defined geographical area. An MSTU may levy ad valorem taxes without a referendum. An MSTU may also use assessments, service charges, or other revenue to provide its sources of income. In Pinellas County, the MSTU includes all unincorporated areas of the county. *See also* **Unincorporated Area.**

OBJECT or OBJECT CATEGORY - An expenditure classification, such as Personal Services, defined by the State Uniform Chart of Accounts for accounting and budgeting purposes. The Object Category is the level of budgetary control for the Pinellas County Operating Budget. Within certain defined limits, departments have the flexibility to expend dollars within a cost center’s object category total without amending their budget.

OPERATING BUDGET - The operating budget includes appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day operations (e.g., salaries and related benefits, operating

supplies, contractual services, and equipment).

OPERATING EXPENSES - Services provided to the County by private firms or other County departments (e.g., utilities, maintenance, legal services). Also includes purchase of materials and supplies (other than Capital Outlay).

PENNY FOR PINELLAS - The one-cent Local Option Sales Surtax for infrastructure was originally approved for a ten-year period by the voters of Pinellas County in 1989. The Penny has been extended for three additional ten-year periods, through December 31, 2029, by a 1997 referendum, a 2007 referendum and a 2017 referendum.

PERFORMANCE MEASURES - Data about an organization's efficiency and effectiveness in delivering a program or service. The major performance measure types are input, output, process, and outcome (or results) measures.

PERMANENT POSITIONS - Full-time and part-time staff positions listed in the budget. Permanent positions do not include seasonal positions. Partially funded full-time positions are included.

PERSONAL SERVICES - Expenses for salaries, wages, and related employee benefits provided for all persons, whether full-time, part-time, temporary, or seasonal.

PROGRAM - A budgeting entity which encompasses appropriations and expenditures associated with a defined set of services and results or outcomes that are strategically aligned and meaningful to policymakers and the public.

PROPERTY TAX - *See* **Ad Valorem Tax.**

PROPRIETARY FUND - Funds that are used to account for "business-like" activities that are supported by charges for the services received. Pinellas has two types of proprietary funds: Enterprise funds and Internal Service funds.

PRO-RATE - A budgetary convention (used in Community Development and Fire Administration) that allows for centralized departmental services to be budgeted in one cost center, with the actual costs being allocated to the specific users of the service in other cost centers. This is accomplished by appropriating a negative amount for the total central departmental service. An allocation of the central service's total appropriation is then budgeted in each of the user cost centers, thereby reflecting the total cost to that particular function.

PURPOSE - *See* **Mission**.

RESERVES - Included in this category are funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; those required to be set aside by bond covenants; and accumulated funds set aside to finance capital construction on a pay-as-you-go basis. *See also* **Contingency.**

REVENUE - The amount estimated to be received from taxes, fees, permits, or other sources during a fiscal year.

REVISED BUDGET - The current year adopted budget adjusted to reflect all budget amendments and supplements approved by the Board of County Commissioners (BCC).

ROLLED-BACK RATE - As specified by the Truth in Millage (TRIM) Law, the "rolled-back rate" is that millage rate which, when applied to the total amount of taxable value of property (excluding new construction), would produce the same amount of tax dollars as the previous year.

SCHOOL DISTRICT - The Pinellas County School District is an independent taxing authority which encompasses the same geographic area as Pinellas County. The District is governed by an independently elected School Board.

SPECIAL ASSESSMENT FUND - A fund used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

STATUTE - A written law enacted by a duly organized and constituted legislative body.

STRATEGIES - Brief descriptions of the direction in which the organization is headed. Strategies support each of the goals in the Pinellas County Strategic Plan and describe what success looks like.

SUPPLEMENTAL APPROPRIATION - *See* **Budget Supplement.**

SUPPORT FUNDING - Support funding is provided by the Board of County Commissioners (BCC) for those activities for which costs do not apply solely to any specific department's function but are either applicable to the operation of County government as a whole or are provided for the public good.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFMD or Swiftmud) - An independent taxing authority that encompasses the geographic area of Pinellas and other regional counties.

TAX INCREMENT FINANCING (TIF) - A geographically targeted economic development tool which captures the increase in property taxes, and sometimes other taxes, resulting from new development, and diverts that revenue to subsidize redevelopment, infrastructure, or other community-improvement projects.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TAXABLE VALUE - The assessed value of property minus any authorized exemptions (e.g. agricultural, homestead exemption). This value is used to determine the amount of property (ad valorem) tax to be levied. *See also* **Assessed Value.**

TRANSFERS - Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. This is accomplished through Transfer-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an **Interfund Transfer.**

TRUTH IN MILLAGE LAW (TRIM) - A 1980 Florida Law which provides specific requirements for local government budget and millage rate approval, including dates, times, and content of public hearings. The law was intended to keep the public informed about the taxing intentions of the various local taxing authorities.

UNIFIED PERSONNEL SYSTEM (UPS) - A program of public personnel administration for its members. The UPS was established in 1975 by a special legislative act to provide equal employment opportunities, efficiency, and economy in County employment practices. The UPS is composed of ten different members, or Appointing Authorities, including most constitutional officers except for the Pinellas County Sheriff's Office, which maintains an independent personnel system.

UNINCORPORATED AREA - The portion of the county that is not within the boundaries of any municipality. *See also* **Municipal Services Taxing Unit.**

VALUES - Core principles that guide an organization in delivering on its mission and moving toward its Vision. Values define what the organization believes in and how people in the organization are expected to behave.

VISION - A concise statement of the aspirational future state of an organization. The vision communicates what the organization hopes to achieve or become in the future.

WORK PLAN - A set of non-capital projects or initiatives, each with a defined objective and end date. Work plans may include policy and planning initiatives, process improvement projects, and other key department or agency commitments.