

## Property Appraiser

**Property Appraiser:** Mike Twitty, MAI, CFA

**OMB Budget Analyst:** Belinda Amundson

### 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 over 435,626 parcels and 59,072 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.

### Commissions

The Property Appraiser's budget is submitted to and approved by the State Department of Revenue. It is fully funded with income from commissions paid by the local Taxing Authorities. The commissions are set in accordance with Section 192.091, Florida Statutes. The Property Appraiser's budget serves as the basis for billing the taxing authorities for services rendered by the Property Appraiser. Each taxing authority is billed its proportional share of the Property Appraiser's budget based on each authority's share of ad valorem taxes levied in the preceding year. All municipal and school district taxes are considered as taxes levied by the County for purposes of this calculation. The commissions for other taxing authorities within the county (Emergency Medical Services, Fire Districts, and MSTUs) are separately identified as a Transfer to Property Appraiser within their respective budgets. Statutory commissions not expended by the Property Appraiser at the end of each fiscal year are returned proportionately to the taxing authorities. Although an increase has been seen in the last three fiscal years, General Fund related excess fees returned by the Property Appraiser, historically, have been low. To be conservative, no estimate related to the return of excess fees has been included for the FY25 estimate or FY26 request.

### Budget Summary

#### All County Funds and Other Taxing Authorities

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Operating Expenses	\$1,435,951	\$1,483,636	\$1,505,556	\$1,623,677	\$1,610,935
Personnel Services	\$11,973,495	\$12,543,765	\$13,848,478	\$15,098,542	\$15,351,522
Grand Total	<b>\$13,409,446</b>	<b>\$14,027,401</b>	<b>\$15,354,034</b>	<b>\$16,722,219</b>	<b>\$16,962,457</b>

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
FTE	129.0	129.0	128.0	128.0	127.0
Grand Total	<b>129.0</b>	<b>129.0</b>	<b>128.0</b>	<b>128.0</b>	<b>127.0</b>

## **0001- General Fund**

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>
Constitutional Officers Transfers	\$11,727,963	\$12,437,094	\$12,891,531	\$13,809,510	\$14,102,790
<b>Grand Total</b>	<b>\$11,727,963</b>	<b>\$12,437,094</b>	<b>\$12,891,531</b>	<b>\$13,809,510</b>	<b>\$14,102,790</b>

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>
FTE	129.0	129.0	128.0	128.0	127.0
<b>Grand Total</b>	<b>129.0</b>	<b>129.0</b>	<b>128.0</b>	<b>128.0</b>	<b>127.0</b>

### **Budget Drivers**

The FY26 Budget of \$14.1M, identified in the “0001-General Fund” table above, as a transfer to the Property Appraiser from the Board of County Commissioner’s (BCC) General Fund, reflects the estimated statutory commissions to be paid by the County’s General Fund and countywide Municipal Services Taxing Unit (MSTU) district. The commissions for Emergency Medical Services (EMS), Health, Fire Districts, and other MSTUs within the county are separately identified as a Transfer to Property Appraiser within their respective fund budgets. At the end of each fiscal year, commissions not expended by the Property Appraiser are returned proportionately to the taxing authorities. For FY26, total budgeted General Fund fee transfers increase \$293,280 (2.1%) to \$14.1M. This transfer represents 83.1% of the Property Appraiser’s total estimated commissions of \$17.0M.

The total estimated commissions of \$17.0M, identified in the “All County Funds and Other Taxing Authorities” table above, represent the Property Appraiser’s total Operating Budget of \$17.0M. The total Operating Budget increases \$240,238 (1.4%) to \$17.0M.

- The FY26 Operating Budget for the Property Appraiser increases \$240,238 (1.4%) to \$17.0M.
- FY26 Revenue equals the Operating Budget of \$17.0M. Revenue sources include \$14.1M from the General Fund (83.1%); \$872,469 from EMS, the Health Department, and Special Districts (5.1%); \$151,886 from the Fire Districts (0.9%); and \$1.8M from other Taxing Authorities (10.8%).
- Commissions charged to the County and Other Taxing Authorities generate the revenue to fund services. For FY26, total General Fund charges of \$14.1M include required payments for the School Board (\$5.9M) and the Municipalities (\$3.7M). This combined total of \$9.5M represents 67.5% of the General Fund charges and 56.1% of the total commissions of \$17.0M.
- Personnel Services increases \$252,980 (1.7%) to \$15.4M.
  - The Property Appraiser has already included a 3.0% salary increase assumption into their budget request.
- FTE is decreasing 1.0 to 127.0.
  - This is due to efficiencies gained through the implementation of technology.
- Operating Expenses decrease \$12,742 (0.8%) to \$1.6M.
  - This is largely due to storm-related expenditures in FY25.

## **FY26 Decision Packages**

N/A

## **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.

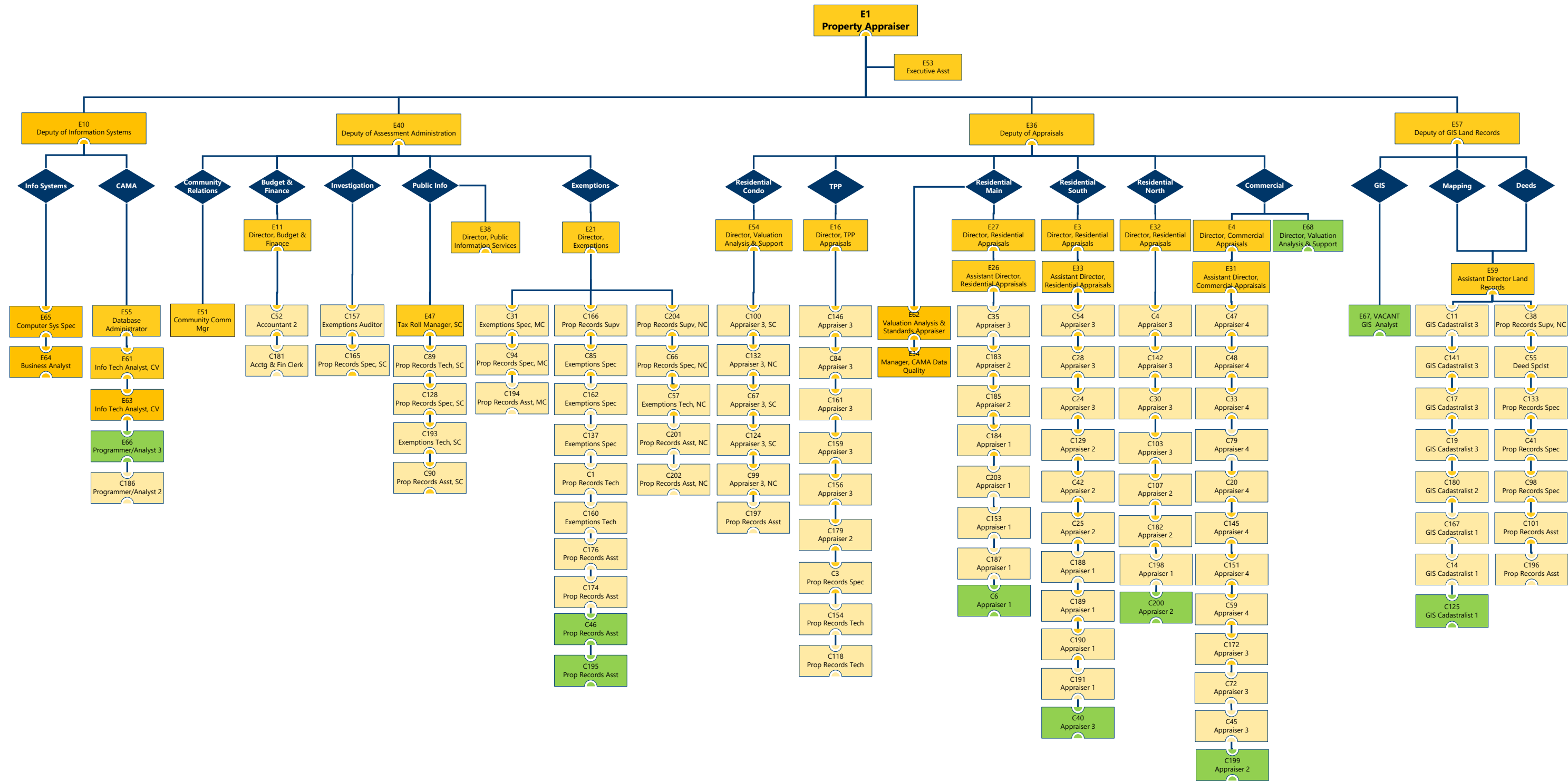
	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>
General Fund	\$11,727,963	\$12,437,094	\$12,891,531	\$14,255,540	\$14,102,790
Grand Total	<b>\$11,727,963</b>	<b>\$12,437,094</b>	<b>\$12,891,531</b>	<b>\$14,255,540</b>	<b>\$14,102,790</b>

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>
FTE	129.0	129.0	128.0	128.0	127.0
Grand Total	<b>129.0</b>	<b>129.0</b>	<b>128.0</b>	<b>128.0</b>	<b>127.0</b>

### **Attachments:**

1. Organizational Chart (p.4)
2. Budget Detail Report (p.5)
  - a. By Fund – Expenditures
3. Estimated Property Appraiser FY26 Commissions (p.6)
4. Property Appraiser Budget Detail – Total Expenditures (p.7-17)

# Pinellas County Property Appraiser's Office FY26



# Property Appraiser

## General Fund

Account	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	Budget to Budget Change	Budget to Budget % Change
5919960 - Trans To Prop Appraiser	11,391,451	12,087,716	12,519,081	13,408,310	13,685,720	277,410	2.07%
5919962 - Trans To Prop Appr.-Mstu	336,512	349,378	372,449	401,200	417,070	15,870	3.96%
Expenditures Total	11,727,963	12,437,094	12,891,530	13,809,510	14,102,790	293,280	2.1%

**COMMISSIONS DUE FOR THE 2026 FISCAL YEAR**

2024 TAXES LEVIED	2026 BUDGET ESTIMATE			16,962,457.00
<b>2,531,418,836.51</b>				
TAXING AUTHORITY	2024 TAXES LEVIED	% OF TOTAL LEVIED	BUDGETED TOTAL \$	QUARTERLY REQUISITION
Pinellas County Municipalities	544,899,728.14	21.525467%	3,651,248.10	912,812.03
Pinellas County School Board	876,161,060.61	34.611462%	5,870,954.30	1,467,738.58
General Fund County	621,348,837.97	24.545477%	4,163,516.05	1,040,879.01
General Fund MSTU	62,241,138.33	2.458745%	417,063.59	104,265.90
<b>SUB TOTAL</b>	2,104,650,765.05	83.141151%	14,102,782.04	3,525,695.52

Emergency Medical Services	104,161,233.75	4.114737%	697,960.54	174,490.14
Library Services	9,306,354.31	0.367634%	62,359.75	15,589.94
Library Services East Lake Fire	1,063,342.89	0.042006%	7,125.22	1,781.31
MSTU USSD	1,080,985.57	0.042703%	7,243.44	1,810.86
East Lake Recreation	1,063,342.89	0.042006%	7,125.22	1,781.31
Health Department	9,643,903.72	0.380968%	64,621.59	16,155.40
Feather Sound Community Services	338,644.23	0.013378%	2,269.18	567.30
Palm Harbor MSTU	1,773,243.47	0.070049%	11,882.10	2,970.53
Palm Harbor Recreation	1,773,243.46	0.070049%	11,882.10	2,970.53
<b>SUB TOTAL</b>	130,204,294.29	5.143530%	872,469.14	218,117.32

**FIRE DISTRICTS**

Belleair Bluff	782,651.18	0.030917%	5,244.37	1,311.09
Clearwater	3,114,156.16	0.123020%	20,867.25	5,216.81
Dunedin	1,126,058.74	0.044483%	7,545.46	1,886.37
Gandy	77,752.87	0.003072%	521.00	130.25
High Point	3,097,290.75	0.122354%	20,754.23	5,188.56
Largo	2,138,044.16	0.084460%	14,326.54	3,581.64
Pinellas Park	1,104,902.27	0.043648%	7,403.70	1,850.93
Safety Harbor	183,131.22	0.007234%	1,227.12	306.78
Seminole	7,646,791.81	0.302075%	51,239.40	12,809.85
South Pasadena	82,495.70	0.003259%	552.78	138.20
Tarpon Springs	668,934.76	0.026425%	4,482.38	1,120.60
Tierra Verde	2,644,723.34	0.104476%	17,721.68	4,430.42
<b>SUB TOTAL</b>	22,666,932.96	0.895424%	151,885.91	37,971.50

**GRAND TOTAL B.C.C.**

2,257,521,992.30 89.180106% **15,127,137.09** 3,781,784.34

**OTHER TAXING AUTHORITIES**

Clearwater Dwntrn Devl. Board	517,261.25	0.020434%	3,466.05	866.51
East Lake Tarpon Fire Dist	8,361,681.41	0.330316%	56,029.71	14,007.43
Juvenile Welfare Board	111,591,349.59	4.408253%	747,748.04	186,937.01
Lealman Fire & Rescue	11,637,479.46	0.459722%	77,980.08	19,495.02
Palm Harbor Fire Dist	14,185,920.20	0.560394%	95,056.60	23,764.15
Pinellas Park Wtr Mngt Dist	8,690,831.61	0.343319%	58,235.27	14,558.82
Pinellas Planning Council	2,705,175.48	0.106864%	18,126.76	4,531.69
Pinellas Suncoast Transit	86,389,359.35	3.412685%	578,875.28	144,718.82
Pinellas Suncoast Fire	3,996,275.46	0.157867%	26,778.13	6,694.53
Southwest Fla Wtr Mngt Dist	25,821,510.40	1.020041%	173,024.02	43,256.00
<b>GRAND TOTAL OTHERS</b>	273,896,844.21	10.819894%	<b>1,835,319.93</b>	458,829.98

**GRAND TOTAL FEES**

Budget Information Session: June 10, 2025 2,531,418,836.51 6 100% **16,962,457.02** 4,240,614.26

**BUDGET REQUEST FOR PROPERTY APPRAISERS  
SUMMARY OF THE 2025-26 BUDGET BY APPROPRIATION CATEGORY**

Pinellas

COUNTY

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	(INCREASE/DECREASE)		AMOUNT APPROVED 2025-26	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	13,626,888	15,098,542	6,762,968	15,351,522	252,980	1.68%		(15,098,542)	-100.0%
OPERATING EXPENSES (Sch. II)	1,869,613	1,623,677	810,672	1,610,935	(12,742)	-0.78%		(1,623,677)	-100.0%
OPERATING CAPITAL OUTLAY (Sch. III)			50,582			----			
NON-OPERATING (Sch. IV)						----			
TOTAL EXPENDITURES	\$15,496,501	\$16,722,219	\$7,624,222	\$16,962,457	\$240,238	1.44%		(\$16,722,219)	-100.0%
NUMBER OF POSITIONS		128		127	(1)	-0.8%			
COL (5) - (3) COL (6) / (3)									

FY 2025-2026  
Pinellas

## DETAIL OF SALARIES

				REQUESTED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)
E1	Property Appraiser	201,931	O			201,931	201,931
C142	PAO Appraiser 3	62,192		1,866	2,562	66,620	66,620
C157	Exempt Audit	59,717	D	1,792		61,508	61,508
C162	Exemptions Spec	55,120		1,654	5,677	59,612	62,451
C167	GIS Cad 1	44,990		1,350	1,854	48,194	48,194
C154	Prop Rcds Tech	44,627		1,339		45,966	45,966
E11	Dir PAO Budget & Fin Svcs	116,501	S	3,495		119,996	119,996
E21	Dir Exempt	102,357		3,071	15,814	113,335	121,242
E34	Mgr CAMA Data Qual	84,282	C	2,528	3,472	90,282	90,282
C100	PAO Appraiser 3	72,342	C	2,170	2,981	77,493	77,493
C199	PAO Appraiser 2	51,210		1,536		52,746	52,746
E53	Exec Asst PA	96,824		2,905		99,729	99,729
E26	Asst Appr Dir	105,206	C	3,156		108,363	108,363
E67	GIS Analyst	84,401		2,532		86,933	86,933
C125	GIS Cad 1	61,796		1,854		63,650	63,650
E40	Dep Assess Admin	152,526	S	4,576		157,102	157,102
C186	Prog/Analyst 2	96,554		2,897		99,450	99,450
C28	PAO Appraiser 3	81,827	C	2,455		84,282	84,282
C187	PAO Appraiser 1	51,002		1,530	2,627	55,158	55,158
C33	PAO Appraiser 4	93,517	C	2,806		96,322	96,322
C179	PAO Appraiser 2	61,261	C	1,838		63,099	63,099
C198	PAO Appraiser 1	60,070	C	1,802	3,094	64,966	64,966
E47	Tax Roll Compliance Manager	66,789		2,004	13,758	75,672	82,551
C146	PAO Appraiser 3	73,507		2,205	3,028	78,741	78,741
C48	PAO Appraiser 4	93,517	DC	2,806		96,322	96,322



FY 2025-2026  
Pinellas

## DETAIL OF SALARIES

				REQUESTED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)
C11	GIS Cad 3	72,987	C	2,190	1,504	76,680	76,680
C6	PAO Appraiser 1	51,210		1,536		52,746	52,746
C40	PAO Appraiser 3	55,952		1,679		57,631	57,631
C124	PAO Appraiser 3	66,456	C	1,994	2,738	71,188	71,188
C31	Prop Rclds Spec	62,962		1,889		64,850	64,850
C47	PAO Appraiser 4	93,517	DC	2,806		96,322	96,322
E65	Comp Sys Spec	72,488		2,175		74,663	74,663
E36	Dep for Appr	186,430	SC	5,593		192,023	192,023
C128	Exemptions Spec	49,733		1,492		51,225	51,225
C46	Prop Rclds Asst	39,125		1,174		40,299	40,299
C129	PAO Appraiser 2	63,227	C	1,897		65,124	65,124
C193	Prop Rclds Asst	44,741		1,342		46,083	46,083
C191	PAO Appraiser 1	55,474		1,664		57,138	57,138
C54	PAO Appraiser 3	88,338	C	2,650		90,988	90,988
C85	Prop Rclds Spec	52,541		1,576	2,165	55,199	56,282
C182	PAO Appraiser 2	57,283		1,718	2,950	61,952	61,952
C38	Prop Rclds Supv	68,536		2,056		70,592	70,592
C42	PAO Appraiser 2	68,184		2,046		70,230	70,230
C79	PAO Appraiser 4	93,517	C	2,806		96,322	96,322
E4	Dir Comcl Appr	150,779	SC	4,523		155,303	155,303
C188	PAO Appraiser 1	55,474		1,664		57,138	57,138
C84	PAO Appraiser 3	83,366		2,501	3,435	89,302	89,302
C153	PAO Appraiser 1	53,997	C	1,620	2,781	58,398	58,398
C90	Prop Rclds Asst	39,125		1,174	1,612	41,105	41,910
C200	PAO Appraiser 2	51,210		1,536		52,746	52,746

FY 2025-2026  
Pinellas

## DETAIL OF SALARIES

				REQUESTED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)
C99	PAO Appraiser 3	68,536	C	2,056	2,824	73,416	73,416
C1	Exemptions Tech	65,270	D	1,958		67,229	67,229
E62	PAO Valuation Analysis and Stan	79,810	C	2,394	3,288	85,492	85,492
C52	Accountant 2	76,523		2,296		78,819	78,819
E59	Asst Dir Land Rcds	92,872		2,786		95,658	95,658
C203	PAO Appraiser 1	59,776	C	1,793		61,569	61,569
C201	Prop Rcds Asst	39,520		1,186	2,035	41,723	42,741
C25	PAO Appraiser 2	59,592		1,788	3,069	64,449	64,449
E31	Asst Dir Comcl Appr	105,269	C	3,158		108,427	108,427
C161	PAO Appraiser 3	69,077		2,072	2,846	73,995	73,995
C183	PAO Appraiser 2	60,147		1,804		61,952	61,952
C151	PAO Appraiser 4	79,352	C	2,381	3,269	85,002	85,002
E66	Prog/Analyst 3	101,171		3,035		104,206	104,206
C94	Prop Rcds Spec	53,040		1,591		54,631	54,631
C3	Prop Rcds Spec	55,432		1,663	2,284	59,379	59,379
C107	PAO Appraiser 2	80,246	D	2,407		82,654	82,654
E68	Dir Valuation Analysis & Supt	100,006	C	3,000	22,000	125,007	125,007
C172	PAO Appraiser 2	57,928		1,738		59,666	59,666
C197	Prop Rcds Asst	44,658		1,340	2,300	48,297	48,297
E61	Information Technology Analyst, C	140,754		4,223		144,976	144,976
C196	Prop Rcds Asst	49,234		1,477	3,043	53,754	53,754
C101	Prop Rcds Asst	44,720		1,342		46,062	46,062
C45	PAO Appraiser 3	77,002	C	2,310	3,966	83,277	83,277
C184	PAO Appraiser 1	55,474		1,664		57,138	57,138
C66	Prop Rcds Spec	53,810		1,614		55,424	55,424

FY 2025-2026  
Pinellas

## DETAIL OF SALARIES

				REQUESTED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)
C165	Prop Rclds Spec	53,435	C	1,603		55,038	55,038
C89	Prop Rclds Tech	57,470	D	1,724		59,195	59,195
C17	GIS Cad 3	74,922		2,248		77,169	77,169
C59	PAO Appraiser 3	75,130	C	2,254		77,383	77,383
E57	Dep GIS Land Rclds	159,619	SD	4,789		164,408	164,408
C103	PAO Appraiser 3	72,342	C	2,170		74,513	74,513
C14	GIS Cad 1	42,973		1,289	1,770	46,032	46,032
C55	Deed Spec	61,589	D	1,848	5,075	68,511	68,511
C133	Prop Rclds Spec	67,142	D	2,014		69,157	69,157
C156	PAO Appraiser 3	63,190		1,896		65,086	65,086
C24	PAO Appraiser 3	85,771	D	2,573		88,344	88,344
C35	PAO Appraiser 3	66,290		1,989		68,278	68,278
C166	Prop Rclds Supv	68,349	C	2,050		70,399	70,399
C67	PAO Appraiser 3	68,474	C	2,054	2,821	73,349	73,349
C57	Prop Rclds Asst	44,699		1,341		46,040	46,040
E33	Asst Appr Dir	105,206	C	3,156		108,363	108,363
C19	GIS Cad 3	66,851	C	2,006	3,443	72,300	72,300
C4	PAO Appraiser 3	68,162	C	2,045	2,808	73,015	73,015
C204	Prop Rclds Supv	62,338		1,870		64,208	64,208
C137	Prop Rclds Spec	49,691		1,491		51,182	51,182
C190	PAO Appraiser 1	55,474		1,664		57,138	57,138
E63	Information Technology Analyst, C	110,822		3,325		114,147	114,147
C98	Prop Rclds Spec	54,517		1,636		56,152	56,152
C185	PAO Appraiser 2	65,891	C	1,977		67,868	67,868
E16	Dir Pers Prop Branch Ofc	137,987	SC	4,140		142,127	142,127

FY 2025-2026  
Pinellas

## DETAIL OF SALARIES

				REQUESTED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)
E51	Comm Comm Mgr	79,664		2,390		82,054	82,054
C160	Prop Rcds Asst	44,741		1,342		46,083	46,083
C72	PAO Appraiser 2	74,422		2,233	3,833	80,488	80,488
C30	PAO Appraiser 3	66,643	C	1,999	2,746	71,388	71,388
C132	PAO Appraiser 3	72,342	C	2,170	2,981	77,493	77,493
C20	PAO Appraiser 4	78,312	C	2,349		80,661	80,661
E27	Dir Residential Appr	119,829	SC	3,595		123,424	123,424
C181	Accounting & Finance Clerk	43,576		1,307		44,883	44,883
C195	Prop Rcds Asst	41,001		1,230		42,231	42,231
E38	Dir PAO Pub Info Svcs	87,547	DC	2,626		90,174	90,174
C41	Prop Rcds Spec	55,910		1,677		57,588	57,588
C159	PAO Appraiser 3	66,735	C	2,002		68,737	68,737
E54	Dir Valuation Analysis & Supt	123,635	C	3,709		127,344	127,344
C118	Prop Rcds Tech	43,014		1,290	1,772	46,077	46,077
E10	Dep Info Sys	153,733	SC	4,612		158,345	158,345
C141	GIS Cad 3	85,072	D	2,552		87,624	87,624
C189	PAO Appraiser 1	55,474		1,664		57,138	57,138
C202	Prop Rcds Asst	39,520		1,186	2,035	41,723	42,741
E64	Business Analyst	56,763		1,703		58,466	58,466
C145	PAO Appraiser 4	74,818	C	2,245	3,082	80,145	80,145
C176	Prop Rcds Asst	41,974		1,259		43,234	43,234
E32	Dir Branch Ofc	114,109	SDC	3,423		117,532	117,532
C180	GIS Cad 2	55,162		1,655	1,136	57,953	57,953
E3	Dir Branch Ofc	128,502	SC	3,855		132,357	132,357
E55	PAO Dbase Admin	143,000		4,290		147,290	147,290

DETAIL OF SALARIES							
FY 2025-2026 Pinellas				REQUESTED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)
C194	Prop Rcds Asst	39,520		1,186	2,035	41,723	42,741
C174	Prop Rcds Asst	39,125		1,174	1,612	41,105	41,910
C155	Prop Rcds Asst	39,125	Delete		(39,125)		
	unused rate	29,207		876			30,084
New Positions:							
1	Official	\$201,931				\$201,931	\$201,931
127	Current Positions	\$9,348,813		\$279,291	\$121,000	\$9,695,648	\$9,749,103
	New Positions						
128	TOTAL	\$9,550,744		\$279,291	\$121,000	\$9,897,579	\$9,951,034

## DETAIL OF PERSONNEL SERVICES

## Pinellas

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)	
					AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)
<b>PERSONNEL SERVICES:</b>						
11 OFFICIAL	196,037	201,931	100,966	201,931		
12 EMPLOYEES (REGULAR)	8,423,738	9,471,345	4,144,260	9,695,648	224,303	2.37%
13 EMPLOYEES (TEMPORARY)						-----
14 OVERTIME	68,079	79,572	79,380	1,000	(78,572)	-98.74%
15 SPECIAL PAY	216,132	123,871	114,115	171,757	47,886	38.66%
<b>21 FICA</b>						
2152 REGULAR	650,585	751,418	325,742	765,986	14,568	1.94%
2153 OTHER						-----
<b>22 RETIREMENT</b>						
2251 OFFICIAL	115,684	118,494	58,298	118,494		
2252 EMPLOYEE	859,933	990,213	428,030	1,037,642	47,429	4.79%
2253 SMS/SES	415,882	452,073	215,059	418,900	(33,173)	-7.34%
2254 DROP	207,933	219,165	125,775	263,848	44,683	20.39%
23 LIFE & HEALTH INSURANCE	2,380,786	2,611,980	1,131,923	2,593,912	(18,068)	-0.69%
24 WORKER'S COMPENSATION	92,100	78,480	39,420	82,404	3,924	5.00%
25 UNEMPLOYMENT COMP.						-----
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$13,626,888</b>	<b>\$15,098,542</b>	<b>\$6,762,968</b>	<b>\$15,351,522</b>	<b>\$252,980</b>	<b>1.68%</b>

Post this total to  
Col.(2) Ex. A

Post this total to  
Col. (3) Ex. A

Post this total to  
Col. (4) Ex. A

Post this total to  
Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES							SCHEDULE II
Pinellas							
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	10,940					-----	
3152 APPRAISAL						-----	
3153 MAPPING	13,500	5,000		5,000			
3154 LEGAL	2,388	1,000	1,550	1,000			
3159 OTHER	6,583	3,500	4,540	9,000	5500	157.14%	
32 ACCOUNTING & AUDITING	13,105	20,000		15,000	(5000)	-25.00%	
33 COURT REPORTER	140	100		100			
34 OTHER CONTRACTUAL	285,020	313,054	112,565	278,000	(35054)	-11.20%	
40 TRAVEL	47,521	42,990	20,136	48,273	5283	12.29%	
41 COMMUNICATIONS	16,347	24,000	6,644	16,000	(8000)	-33.33%	
42 TRANSPORTATION							
4251 POSTAGE	208,553	202,540	195,433	179,500	(23040)	-11.38%	
4252 FREIGHT	1,285	500	579	500			
43 UTILITIES						-----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT		600		600			
4452 VEHICLES	72,147	57,000	38,543	99,600	42600	74.74%	
4453 OFFICE SPACE						-----	
4454 E.D.P.						-----	
45 INSURANCE & SURETY						-----	

DETAIL OF OPERATING EXPENSES							
Pinellas				SCHEDULE II			
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	12,601	16,700	10,208	16,150	(550)	-3.29%	
4652 VEHICLES	33,039	26,820	9,384	26,820			
4653 OFFICE SPACE	26,818	18,000			(18,000)	-100.00%	
4654 E.D.P.	553,204	656,268	263,978	686,389	30,121	4.59%	
47 PRINTING & BINDING	10,461	9,895	11,235	7,500	(2,395)	-24.20%	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS						----	
4952 AERIAL PHOTOS						----	
4959 OTHER						----	
51 OFFICE SUPPLIES	55,783	40,000	6,013	30,000	(10,000)	-25.00%	
52 OPERATING SUPPLIES	293,949					----	
54 BOOKS & PUBLICATIONS							
5451 BOOKS	5,391	2,500	1,536	2,500			
5452 SUBSCRIPTIONS	100,616	74,010	60,510	85,478	11,468	15.50%	
5453 EDUCATION	56,673	56,500	28,499	57,225	725	1.28%	
5454 DUES/MEMBERSHIPS	43,549	52,700	39,321	46,300	(6,400)	-12.14%	
TOTAL OPERATING EXPENSES	\$1,869,613	\$1,623,677	\$810,672	\$1,610,935	(\$12,742)	-0.78%	
	Post this total to Col. (2) Ex. A	Post this total to Col. (3) Ex. A	Post this total to Col. (4) Ex. A	Post this total to Col. (5) Ex. A.	Col. (5) - (3)	Col. (6) / (3)	



## DETAIL OF OPERATING CAPITAL OUTLAY

## SCHEDULE III

Pinellas

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.						----	
6452 OFFICE FURNITURE						----	
6453 OFFICE EQUIPMENT			50,582			----	
6454 VEHICLES						----	
66 BOOKS						----	
68 INTANGIBLE ASSETS						----	
TOTAL CAPITAL OUTLAY			\$50,582				
						----	

Post this total to  
Col. (2) Ex. A

Post this total to  
Col. (3) Ex. A

Post this total to  
Col. (4) Ex. A

Post this total to  
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)