

## Parks & Conservation Resources

**Department Director:** Paul Cozzie, Director

**OMB Budget Analyst(s):** Diana Carro

**OMB Capital Analyst(s):** Kristen Pittman

### 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.

### Budget Summary

#### All Funds

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$13,984,500	\$15,337,086	\$14,978,575	\$16,696,020	\$16,631,770
Operating Expenses	\$8,137,085	\$8,495,372	\$9,120,041	\$7,987,350	\$7,585,280
Capital Outlay	\$158,796	\$232,673	\$27,128	\$162,000	\$50,000
Reserves	\$0	\$0	\$0	\$3,563,780	\$4,306,120
<b>Grand Total</b>	<b>\$22,280,381</b>	<b>\$24,065,131</b>	<b>\$24,125,744</b>	<b>\$28,409,150</b>	<b>\$28,573,170</b>

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	195.2	201.2	201.2	204.2	204.2

#### 0001- General Fund

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Personnel Services	\$13,928,517	\$15,181,330	\$14,816,072	\$16,521,610	\$16,454,480
Operating Expenses	\$8,137,085	\$8,494,004	\$9,088,041	\$7,867,350	\$7,465,280
Capital Outlay	\$158,796	\$232,673	\$27,128	\$162,000	\$50,000
<b>Grand Total</b>	<b>\$22,224,398</b>	<b>\$23,908,007</b>	<b>\$23,931,241</b>	<b>\$24,550,960</b>	<b>\$23,969,760</b>

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	195.2	201.2	201.2	204.2	204.2

## **1013- Tree Bank Fund**

	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
Personnel Services	\$55,983	\$155,756	\$162,503	\$174,410	\$177,290
Operating Expenses	\$0	\$1,368	\$32,000	\$120,000	\$120,000
Reserves	\$0	\$0	\$0	\$3,563,780	\$4,306,120
<b>Grand Total</b>	<b>\$55,983</b>	<b>\$157,124</b>	<b>\$194,503</b>	<b>\$3,858,190</b>	<b>\$4,603,410</b>

	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FTE	0.0	0.0	0.0	0.0	0.0

### **Efficiencies and Cost-Saving Measures**

#### **FY27**

By identifying operational efficiencies and reductions, the department realizes a total savings of \$212,000 for their FY27 Budget Submission. This includes the following actions:

- Reduces personnel expenses by \$67,000, primarily due to lower FRS retirement contribution rates and recent staff retirements,
- Eliminates the unfilled contracted UF/IFAS Marine Science Agent position, for a savings of \$35,000 (because it is a contracted position, this does not result in a reduction of FTE),
- Implements consumable product substitutions, generating \$35,000 in savings,
- Amends parking fee collection contracts for a net savings of \$30,000,
- Reduces budgeted amounts for Invasive Plant Treatment and Mechanical Thinning contracts by \$25,000,
- Reduces temporary staffing by \$10,000, and
- Reduces capital outlay for equipment replacement by \$10,000.

#### **FY26**

By identifying efficiencies and reductions, the department was able to realize a total savings of \$399,310 for their FY26 Budget Submission. This included the following actions:

- Eliminated \$206,000 in pressure washing contract funds,
- Allocated eligible expenses to the Tree Bank Fund, resulting in a General Fund reduction of \$97,480,
- Reduced temporary staffing funding by \$53,000,
- Reduced annual radio purchases by \$28,000,
- Identified Verizon contract savings of \$14,830, and
- Absorbed inflationary assumptions to interagency and utility fees through more detailed line-item analysis of prior actuals.

#### **FY25**

By identifying efficiencies and reductions, the department was able to realize a total savings of \$206,700 for their FY25 Budget Submission. This included the following actions:

- Reduced Sheriff rental program houses by two homes, saving \$54,000,
- Reduced Capital Outlay for aging equipment by \$10,000,

- Transferred Youth Sports Grants to new Unincorporated Seminole Sports MSTU, saving \$100,000,
- Identified and removed five (5) under-utilized vehicles to reduce the Vehicle Replacement Plan (VRP) and Fleet O&M budgets by \$25,700, and
- Reduced funding for lake vegetation management by \$17,000 to align with actual spending trends.

Additionally, the department performed a benchmark analysis of user fee schedules and recommended rate increases better aligned with current markets, which the Board adopted for FY25.

## **Budget Drivers**

### **General Fund**

- **Revenue:** General Fund revenue decreases by \$398,000 (4.1%) to \$9.294M with a 39.6% recovery rate. The decrease is due primarily to 1) a slower than anticipated return to pre-hurricane levels, 2) changing the merchant of record designation from PCR to Park Mobile so that the \$0.35 mobile app fee and credit card transaction fees are no longer collected as revenue, and 3) revising seven revenue accounts previously budgeted at 100% to 95% in FY27, in accordance with Florida statutes.
- **Expenditures:** The FY27 Budget decreases by \$581,000 (2.4%) to \$23.970M. The budget currently does not include an annual pay adjustment, benefits increase, or finalized cost plan figures.
  - Personnel Services decrease by \$67,000 (0.4%) to \$16.454M. The decrease is primarily due to the retirement of two long-term employees and projected FRS rate decreases. The budget includes Personnel Attrition Savings (lapse) of \$735,250 (4.5%) of total personnel services.
  - Operating Expenses decrease by \$402,000 (5.1%) to \$7.465M. The decrease is primarily due to removal of non-recurring expenditures approved in decision packages for 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 by \$104,500 (47.8%) to \$114,000 due to a revision to the Ordinance, effective in April 2026 that projected contributions would decrease by 60%.
- **Expenditures:** The FY27 Budget increases \$3,000 (1.7%) to \$297,000 (excluding Reserves). Reserves increase \$742,000 (20.8%) to \$4.306M.

## **FY27 Decision Packages**

### **Elimination of Lifeguard Program** (recurring \$373,810 savings to General Fund)

The current program provides seasonal coverage from April through September, and has resulted in significant recruitment challenges, with positions filled only 45% of the time. This leaves beaches unguarded, even during peak swim season. The department recommends eliminating the lifeguard program with funding remaining for the Aquatics & Safety Program Manager to continue safety outreach and department emergency operations services.

The County Administrator does not have a recommendation for the Decision Package at this time. Further discussion is required.

## **Summary of Proposed Changes to User Fees for FY27**

There are no proposed changes to user fees for FY27. Given the disruptions caused by the hurricanes and ongoing repairs, and the operational shift to change the merchant of record designation from the department to Park Mobile in April 2026, the department plans to wait until FY28 to review user fees again.

## **CIP Budget Drivers**

Governmental projects in the Capital Improvement Program are scheduled for discussion at the June 12th Budget Information Session.

## **Department Context and Considerations**

Department provides operational and environmental context from their development of the FY27 budget.

## **FY26 Accomplishments**

- Opened Raymond H. Neri, Dansville, and High Point 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 50<sup>th</sup> 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
- Implement Kaizen Reservation Software Solution
- Complete Economic Impact Calculator for all Regional Parks
- Perform Assessment of Municipal Utilities Services

## **Performance Measures**

<b>Measure</b>	<b>Unit of Measure</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
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

## **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.

	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
General Fund	\$2,206,601	\$2,331,716	\$20,184	\$0	\$0
<b>Grand Total</b>	<b>\$2,206,601</b>	<b>\$2,331,716</b>	<b>\$20,184</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FTE	0.0	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.

	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
General Fund	\$1,907,628	\$1,813,231	\$2,022,712	\$1,389,860	\$1,841,160
<b>Grand Total</b>	<b>\$1,907,628</b>	<b>\$1,813,231</b>	<b>\$2,022,712</b>	<b>\$1,389,860</b>	<b>\$1,841,160</b>

	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FTE	14.0	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.

	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
General Fund	\$2,960,381	\$3,483,034	\$486,706	\$0	\$0
Tree Bank Fund	\$55,983	\$157,124	\$194,503	\$0	\$0
<b>Grand Total</b>	<b>\$3,016,363</b>	<b>\$3,640,159</b>	<b>\$681,209</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FTE	0.0	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.

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	\$0	\$1,368	\$2,429,527	\$3,133,240	\$2,643,100
<b>Grand Total</b>	<b>\$0</b>	<b>\$1,368</b>	<b>\$2,429,527</b>	<b>\$3,133,240</b>	<b>\$2,643,100</b>

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	16.0	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.

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	\$0	\$5,365	\$18,616,016	\$19,955,520	\$19,402,680
Tree Bank Fund	\$0	\$0	\$0	\$294,410	\$297,290
<b>Grand Total</b>	<b>\$0</b>	<b>\$5,365</b>	<b>\$18,616,016</b>	<b>\$20,249,930</b>	<b>\$19,699,970</b>

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	165.2	170.4	169.4	172.4	172.1

### Park Planning and Development

Acquisition and development of park and environmental lands and facilities, including capital projects under \$1M, and oversight of park contracts.

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	\$0	\$0	\$40,822	\$72,340	\$82,820
<b>Grand Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,822</b>	<b>\$72,340</b>	<b>\$82,820</b>

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	1.0	1.0	1.0

### Volunteer Services

Management of the Volunteer Program for the Unified Personnel System

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
General Fund	\$194,922	\$205,002	\$0	\$0	\$0
<b>Grand Total</b>	<b>\$194,922</b>	<b>\$205,002</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0

**Reserves**

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

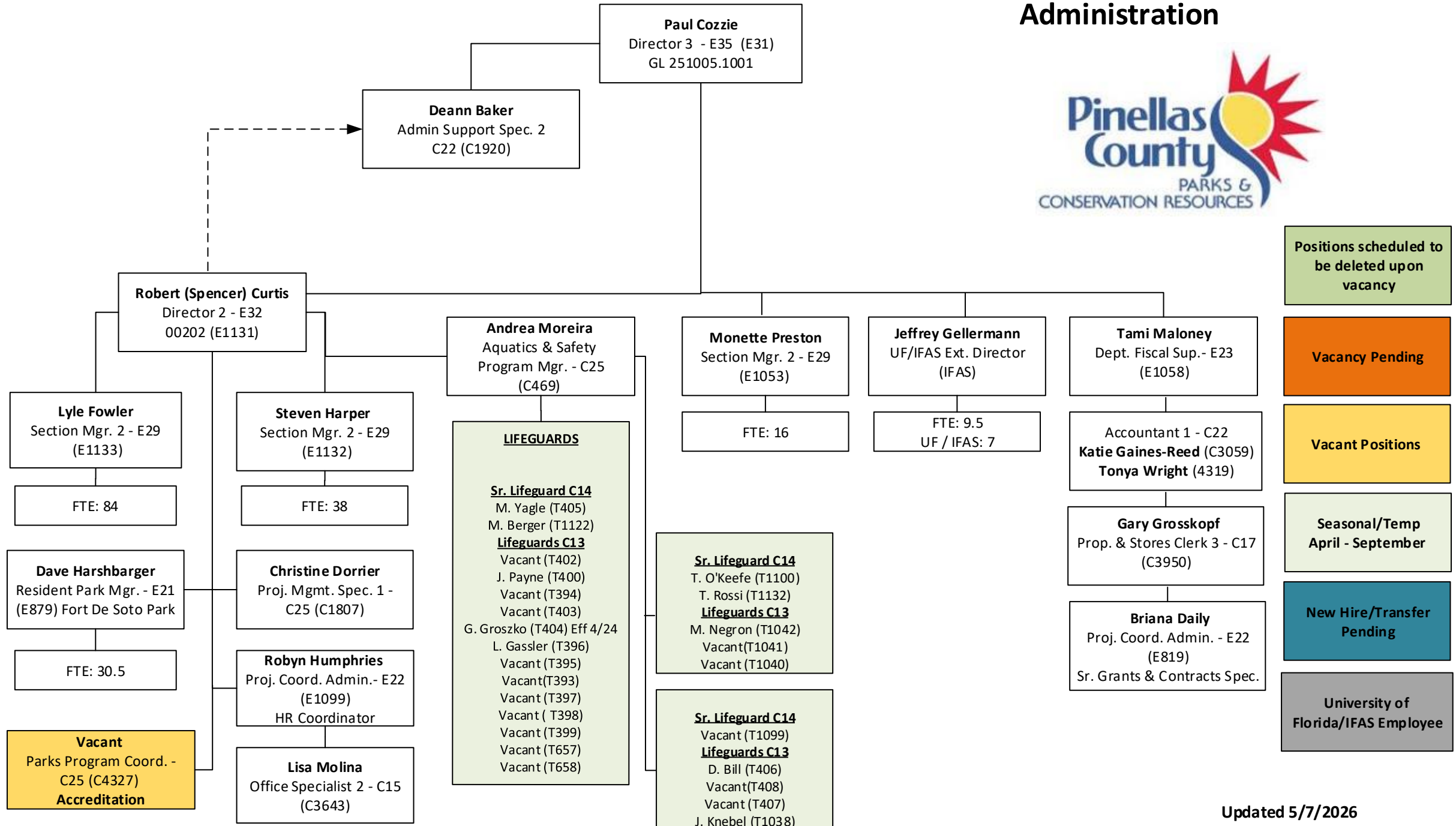
	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Tree Bank Fund	\$0	\$0	\$0	\$3,563,780	\$4,306,120
<b>Grand Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,563,780</b>	<b>\$4,306,120</b>

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0

**Attachments:**

1. Organizational Chart (pgs.8-13)
2. FY27 Parks and Conservation Resources Budget Request by Fund - Revenues (pg. 14-15)
3. FY27 Parks and Conservation Resources Budget Request by Fund - Expenditures (pg. 16-18)
4. Budget Reduction Scenarios (p.19)
5. Decision Packages Report(s) (p.20-21)
6. Vacancy Report (pg. 22)
7. Budget submittal Memo (without attachments) (pgs. 23-31)

# FY26 Parks and Conservation Resources Administration



Positions scheduled to be deleted upon vacancy

Vacancy Pending

Vacant Positions

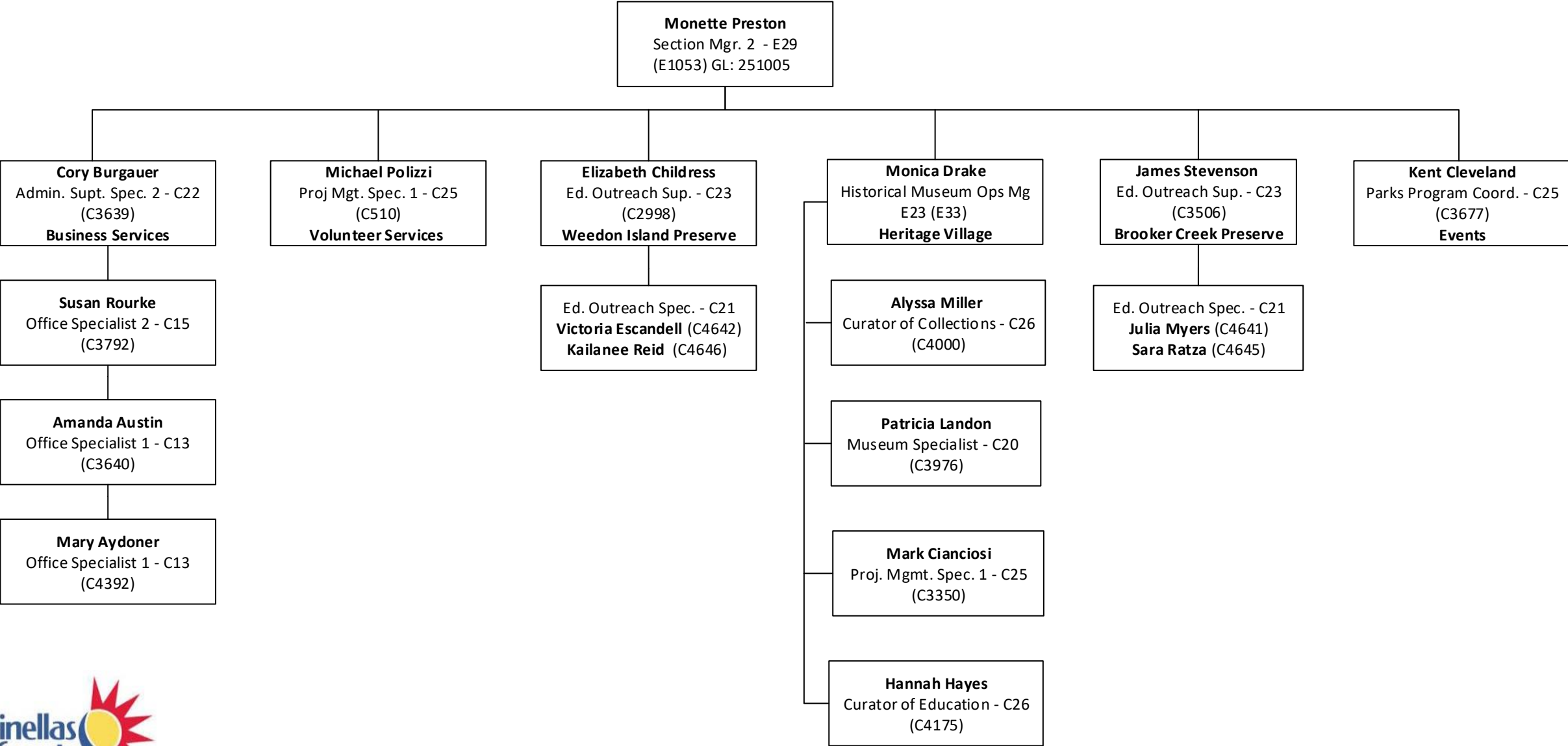
Seasonal/Temp  
April - September

New Hire/Transfer  
Pending

University of  
Florida/IFAS Employee

Updated 5/7/2026

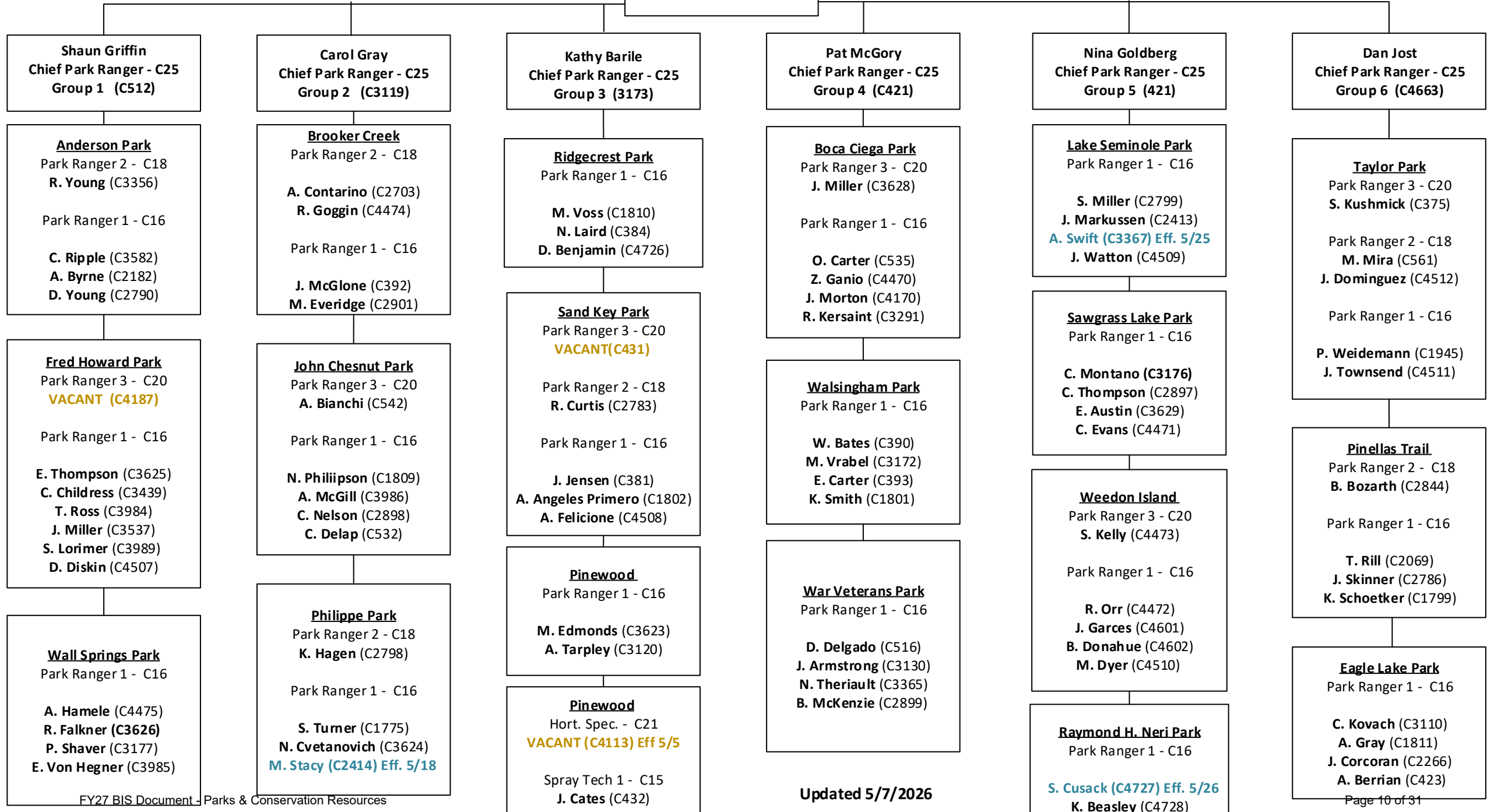
# FY26 Parks and Conservation Resources Visitor and Outreach Services



**FY26 Parks and Conservation Resources  
Park Operations and Maintenance**



**Lyle Fowler  
Section Manager 2 - E29**



Updated 5/7/2026

**Steven Harper**  
Section Manager 2 - E29

**Countywide Trades District  
Operations 254011**

**Countywide Horticulture District  
Operations 251020**

**Resource and Asset Management  
253015**

**Pam Leasure**  
Env. Program Mgr. 2 - C30  
(C2828)  
*Thomas St. John - Eff. 5/18*

**Eric Boettcher**  
Env. Program Mgr 2. - C30  
(C3145)

**Vacant**  
Env. Spec. 1 - C21  
(C4174)

**Eric Teitelbaum**  
Env. Spec. 2 - C24  
(C4173)

**Emilly Baechle**  
Proj. Coord. - Tech - E23  
(E877)

**Criag Harmak**  
Dept. GIS Analyst - C28  
(C4425)

**Don Melone**  
Project Coord. Tech. - E23  
Construction & Trades Coord.  
(E1153)

**Al Wright**  
Trades/Fields Serv. Sup. - C23  
(C4634)

**Gary Nelson**  
Trades/Fields Serv. Sup. - C23  
(C4633)

**Michael Brown**  
Craftworker 1 - C18  
(C1812)

**Derek Feiler**  
Electrician 1 - C20  
(C3122)

**James Cherry**  
Craftworker 2 - C20  
(C434)

**Scott Rhodes**  
Craftworker 1 - C18  
(C4215)

**James Bartucci**  
Craftworker 1 - C18  
(C385)

**David Jacobs**  
Craftworker 1 - C18  
(C3132)

**Aaron Jundt**  
Craftworker 1 - C18  
(C450)

**Clyde Bingler**  
Craftworker 1 - C18  
(C4552)

**William Sturm**  
Electrician 1 - C20  
(C4689)

**Drew Makinson**  
Craftworker 2 - C20  
(C4217)

**Paul Lucas**  
Craftworker 1 - C18  
(C1522)

**Keaton Yancey**  
Craftworker 1 - C18  
(C534)

**Jeff Moore**  
Craftowker 2 - C20  
(C2829)

**Jerry Whobrey**  
AEO2 - C17  
(C464)

**James Monroe**  
Ops. Supervisor - C22  
(C4666)

**Bobby Voss**  
Ops. Supervisor - C22  
(C747)

**Peter Duff**  
Crew Chief 1- C18  
(C736)

**Gary Hughes**  
Crew Chief 1- C18  
(C747)

**Robert Gardner**  
Crew Chief 1- C18  
(C740)

**Charles Byrd**  
Crew Chief 1- C18  
(C556)

**Evangelos Thomathakis**  
Crew Chief 1- C18  
(C4506)

**Gabriel Brooklin**  
Crew Chief 1- C18  
(C4505)

**Juan McKinney**  
Preserve  
Maint. Worker - C13  
(C770)

**Donnell Smith**  
Preserve  
Maint. Worker - C13  
(C4504)

**Rich Cerrone**  
Preserve  
Maint. Worker - C13  
(C762)

**Daniel Isenberg**  
Preserve  
Maint. Worker - C13  
(C676)

**Jason Moore**  
Preserve  
Maint. Worker - C13  
(C4551)

**Ivan Cooper**  
AEO 2 - C17  
(C460)

**Anthony White**  
Preserve  
Maint. Worker - C13  
(C3759)

**Countywide Trades  
Fort De Soto Park 254011**

**B. Hickey**  
Craftworker 2 - C20  
(C4593)

Craftworker 1 - C18  
**P. Mullen** (C4599)  
**S. Meyer** (C4424)

**G. Buck**  
Preserve Maint. Worker -  
C13 (C4476)

**FY26  
Parks and Conservation Resouces  
Park Operations and  
Maintenance**

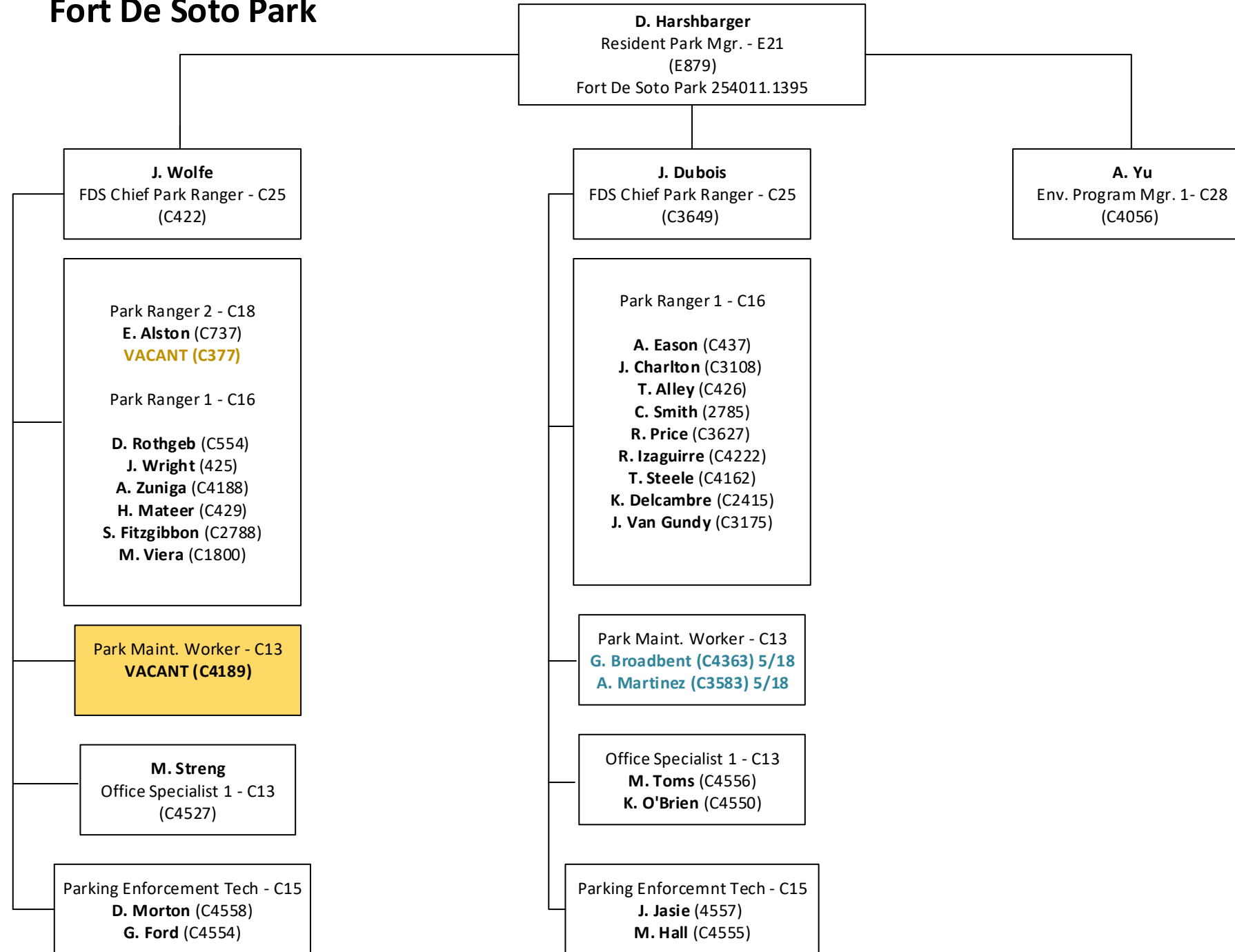


Updated 5/7/2026

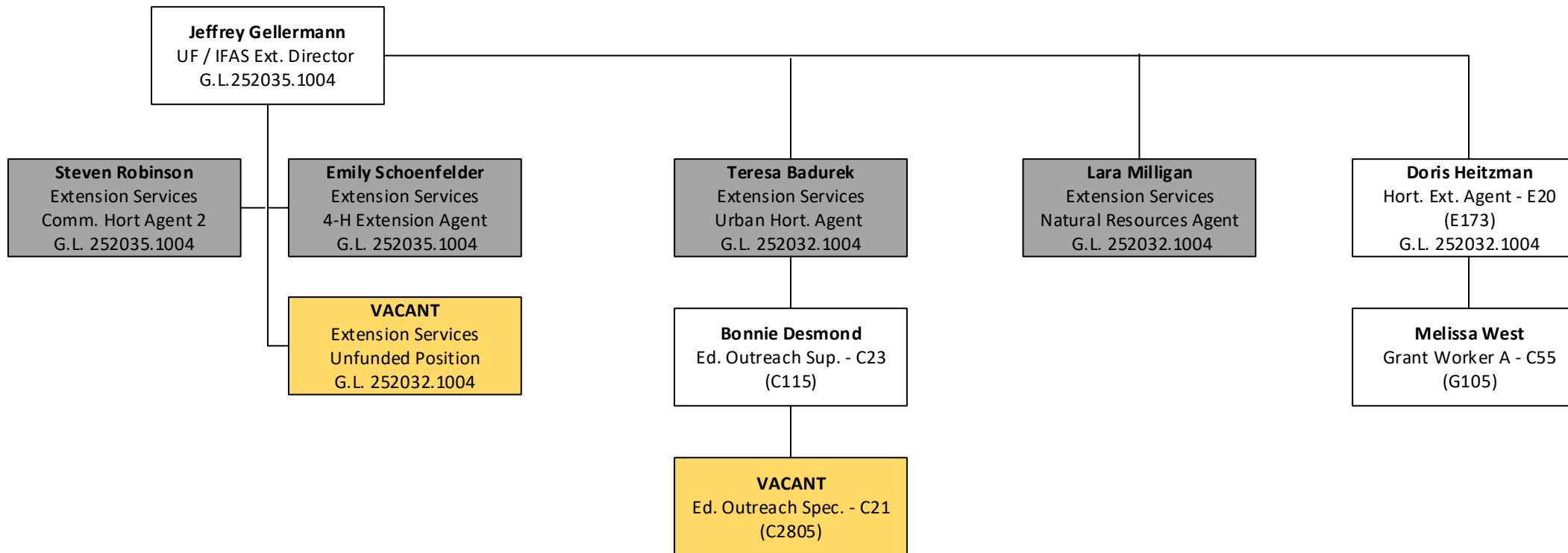
# FY26 Parks and Conservation Resources

## Fort De Soto Park

# Park Operations and Maintenance



# FY26 Parks and Conservation Resources Extension



University of  
Florida/IFAS Employee

Parks and Conservation Resources  
Fund: 0001 - General Fund Revenues

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY23 - FY25 Average	FY26 Budget	FY27 Request	FY27 vs. Average Change	FY27 vs. Average % Change	Budget to Budget Change	Budget to Budget % Change	OMB Notes
3313901 - Fed Grant-Other Physical Environment	0	0	28,270	9,423	0	0	(9,423)	-100.00%	0	0.00%	
3317001 - Fed Grant-Culture/Rec	2,700	0	0	900	0	0	(900)	-100.00%	0	0.00%	
3347001 - State Grant-Culture/Recreation	61,954	0	88,221	50,058	40,000	40,000	(10,058)	-20.09%	0	0.00%	
3373001 - Local Govt Unit Grant-PE	168,001	182,628	185,276	178,635	204,650	213,500	34,865	19.52%	8,850	4.32%	
3437001 - Water&Soil Test	130	260	210	200	190	100	(100)	-50.00%	(90)	-47.37%	
3439023 - Weedon IsInld Kayak Rental	102,790	61,828	61,392	75,337	66,500	57,000	(18,337)	-24.34%	(9,500)	-14.29%	
3472200 - Camping Fees-Ft Desoto	2,842,473	2,725,317	2,045,457	2,537,749	2,797,750	2,660,000	122,251	4.82%	(137,750)	-4.92%	Budget to budget decrease due to slower than anticipated return to pre-hurricane levels.
3472201 - Camping Fees-Shell Key (Primitive)	9,792	9,535	7,220	8,849	10,000	9,500	651	7.36%	(500)	-5.00%	
3472202 - Shelter Fees	310,081	280,079	265,037	285,066	389,500	299,250	14,184	4.98%	(90,250)	-23.17%	
3472203 - Boat Ramp Parking Fees	576,399	610,344	553,208	579,984	649,610	551,000	(28,984)	-5.00%	(98,610)	-15.18%	
3472204 - Special Events Fees-Parks	34,954	32,860	28,456	32,090	31,590	38,000	5,910	18.42%	6,410	20.29%	
3472205 - Belle Harbour Mrn-Slp/Stg	35,095	32,666	22,840	30,200	31,590	30,020	(180)	-0.60%	(1,570)	-4.97%	
3472206 - Sutnrid By Marina-Slp/Stg	25,781	27,125	10,325	21,077	0	0	(21,077)	-100.00%	0	0.00%	
3472213 - Beach Access Parking	378,593	396,011	45,006	273,203	456,480	361,000	87,797	32.14%	(95,480)	-20.92%	This park continues to operate at only 2/3 capacity due to continuing hurricane-related repairs. This location is not anticipated to return to full capacity until Fall 2026.
3472214 - Ft Desoto Entry Fee	1,163,942	1,375,541	1,295,480	1,278,321	1,349,480	1,444,000	165,679	12.96%	94,520	7.00%	
3472216 - Regnl Park&Preserve Pkg Fee	498,066	461,658	424,350	461,358	548,630	494,000	32,642	7.08%	(54,630)	-9.96%	
3472218 - Camping Fees - Ft DeSoto/Wall Springs Park	9,650	8,780	5,024	7,818	10,000	7,600	(218)	-2.79%	(2,400)	-24.00%	
3472223 - Sand Key Parking Fees	652,578	697,663	679,841	676,694	731,500	736,920	60,226	8.90%	5,420	0.74%	
3472224 - Beach Parking Annual Passes	179,091	149,082	144,856	157,676	142,500	142,500	(15,176)	-9.63%	0	0.00%	
3472226 - Annual Boat Pass	132,069	145,647	126,266	134,661	160,000	123,500	(11,161)	-8.29%	(36,500)	-22.81%	
3472228 - Vendor Permit Fee	23,055	22,293	11,558	18,969	25,500	11,400	(7,569)	-39.90%	(14,100)	-55.29%	
3472229 - PCR Wedding Fee	7,600	17,690	26,354	17,215	12,500	23,280	6,065	35.23%	10,780	86.24%	
3472230 - PCR Event Road Closures	40,124	42,375	35,250	39,250	40,000	39,900	650	1.66%	(100)	-0.25%	
3472231 - PCR Variable Message Board	638	638	350	542	1,000	950	408	75.38%	(50)	-5.00%	
3472990 - Reservation Modification/Cancellation Fees	91,919	86,575	82,110	86,868	138,700	133,000	46,132	53.11%	(5,700)	-4.11%	
3472991 - Other Svc Chg-Park&Rec	98,000	98,000	148,000	114,667	140,600	140,600	25,933	22.62%	0	0.00%	
3473001 - Fla Yards & Nbhds/Co Ext	1,600	1,722	3,318	2,213	1,710	1,430	(783)	-35.39%	(280)	-16.37%	
3473004 - FCS Prog Fees/Co Ext	0	0	10	3	0	0	(3)	-100.00%	0	0.00%	
3473007 - Sustainability Prg Fees/Co Ex	0	0	8,360	2,787	0	0	(2,787)	-100.00%	0	0.00%	
3540100 - Parking Fines-Park Dept	224,753	249,520	227,831	234,035	190,000	180,500	(53,535)	-22.87%	(9,500)	-5.00%	
3621001 - Rent-Building-Gen Svcs	3,725	3,725	6,765	4,738	3,530	3,530	(1,208)	-25.50%	0	0.00%	
3621007 - Rent-Ft Desoto Concession	265,195	268,968	139,604	224,589	266,000	266,000	41,411	18.44%	0	0.00%	
3623002 - Rent-Land-Parks Department	198,231	141,675	119,672	153,193	76,000	118,750	(34,443)	-22.48%	42,750	56.25%	Vendor agreements for concessionaire services. Agreements based on % of gross.
3623400 - Rent-Land Parking Lot	1,025,632	1,137,698	909,662	1,024,331	969,480	969,000	(55,331)	-5.40%	(480)	-0.05%	Revenues are based on four interlocal agreements to revenue share gross parking receipts, less tax, with the municipalities.
3624103 - Rent-Ft Ds/Eg Key Ferry Cnt	123,939	132,791	93,289	116,673	124,450	124,260	7,587	6.50%	(190)	-0.15%	
3624108 - Rent-CEL Park House	66,156	70,324	52,483	62,988	63,460	55,100	(7,888)	-12.52%	(8,360)	-13.17%	License agreement for sheriff home rentals. Based on number of houses available. Budget to budget decrease due to one house being converted to office space offset by contractual increases in rental revenue for remaining houses.
3669991 - Contributions-Other	200	22,664	16,059	12,974	19,000	18,050	5,076	39.12%	(950)	-5.00%	
3699350 - Refund Of Prior Yrs Exp	23,060	5,885	0	9,648	0	0	(9,648)	-100.00%	0	0.00%	
3699991 - Other Miscellaneous Revenue	4,373	223	715	1,770	0	0	(1,770)	-100.00%	0	0.00%	
Revenues Total	9,382,337	9,499,791	7,898,126	8,926,751	9,691,900	9,293,640			(398,260)	-4.11%	
Recovery Rate	42.2%	39.7%	33.0%	38.2%	39.5%	38.8%					

FY25 actuals were an outlier due to park closures as a result of hurricane impacts. Budget to budget decrease due in part to seven accounts previously budgeted at 100% are budgeted at 95% in FY27, in accordance with Florida statutes.

## Parks and Conservation Resources

### Fund: 1013 - Tree Bank Fund Revenues

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY23 - FY25 Average	FY26 Budget	FY27 Request	FY27 vs. Average Change	FY27 vs. Average % Change	Budget to Budget Change	Budget to Budget % Change	OMB Notes
2710201 - FB-Unrsv-Cntywide-Beg	479,096	1,261,739	3,562,563	1,767,799	3,573,190	4,331,800	2,564,001	245%	758,610	21.23%	
3540200 - Civil Penalty-Ord 76-16	797,861	2,285,969	292,458	1,125,429	218,500	114,000	(1,011,429)	10%	(104,500)	-47.83%	New ordinance effective April 2026 projected to reduce contributions by 60%.
3611210 - Interest-Cash Pools	9,909	483	0	3,464	95,000	144,030	140,566	4158%	49,030	51.61%	
3611700 - Interest-Short-Term	10,463	53,698	64,129	42,763	0	0	(42,763)	0%	0	0.00%	
3611800 - Interest-Securities	14,942	63,687	94,709	57,779	0	0	(57,779)	0%	0	0.00%	
3613001 - Net Inc/Dec In Fair Value	5,452	54,111	(1,201)	19,454	0	0	(19,454)	0%	0	0.00%	
<b>Revenues Total</b>	<b>1,317,722</b>	<b>3,719,686</b>	<b>4,012,657</b>	<b>3,016,688</b>	<b>3,886,690</b>	<b>4,589,830</b>	<b>1,573,142</b>	<b>152%</b>	<b>703,140</b>	<b>18.09%</b>	

**Parks and Conservation Resources**  
**Fund: 0001 - General Fund Expenditures**

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY23 - FY25 Average	FY26 Budget	FY27 Request	FY27 vs. Average Change	FY27 vs. Average % Change	Budget to Budget Change	Budget to Budget % Change	OMB Notes
5110001 - Executive Salaries	1,127,482	1,256,913	1,344,515	1,242,970	1,396,320	1,449,950	206,980	16.65%	53,630	3.84%	Increase from FY26 due to reclassification from regular salaries
5120001 - Regular Salaries & Wages	7,856,780	8,327,144	8,510,800	8,231,575	9,323,730	9,170,410	938,835	11.41%	(153,320)	-1.64%	Decrease from FY26 due to reclassification to executive salaries and retirement of two long-term employees
5120010 - Personnel Attrition Savings	0	0	0	-	(828,530)	(735,250)	(735,250)	-	93,280	11.26%	Increase from FY26, absorbing less attrition savings due to reduced turnover and vacancies. FY26 Personnel projected spend currently at 98%.
5130001 - Other Salaries And Wages	145,025	184,541	155,560	161,709	498,000	519,190	357,481	221.06%	21,190	4.26%	
5140001 - Overtime Pay	166,823	218,162	438,288	274,424	171,300	167,500	(106,924)	-38.96%	(3,800)	-2.22%	
5210001 - FICA Taxes	686,122	734,193	770,980	730,432	852,440	846,100	115,668	15.84%	(6,340)	-0.74%	
5220001 - Retirement Contributions	1,140,282	1,362,404	1,471,089	1,324,592	1,598,130	1,533,820	209,228	15.80%	(64,310)	-4.02%	
5230001 - Hlth,Life,Dntl,Std,Ltd	3,102,106	3,500,931	3,505,663	3,369,567	3,871,830	3,867,950	498,383	14.79%	(3,880)	-0.10%	
5299991 - Reg Salary&Wgs-Contra-Prj	(189,055)	(261,267)	(848,108)	(432,810)	(223,050)	(225,500)	207,310	-47.90%	(2,450)	-1.10%	
5299992 - Benefits-Contra-Projects	(107,048)	(141,692)	(532,715)	(260,485)	(138,560)	(139,690)	120,795	-46.37%	(1,130)	-0.82%	
5309998 - Prorate - Operating Expenses	0	0	0	-	(69,100)	0	0	-	69,100	100.00%	Elimination of non-recurring contras for FY26 decision packages
5310001 - Professional Services	29,770	20,467	94,884	48,374	16,700	11,000	(37,374)	-77.26%	(5,700)	-34.13%	Cost savings due to expensing appraisals appropriately to CIP for Environmental Land program
5310033 - General Consulting	26,015	11,749	4,990	14,251	0	0	(14,251)	-100.00%	0	0.00%	
5340001 - Other Contractual Svcs	1,428,099	1,534,461	1,348,064	1,436,875	2,043,770	1,413,050	(23,825)	-1.66%	(630,720)	-30.86%	Decrease from \$512,000 for non-recurring decision sewer inspection decision package in FY26  Cost savings through revising Park Mobile agreement to change merchant of record, elimination of one-time implementation cost of \$175k for parking management system, a \$10,000 decrease for temporary staffing to align with historical spending based on trending difficulties in hiring, and not filling vacant UF/IFAS Marine Science position (\$34,800) and a \$25k decrease in Invasive Plant Treatment and Mechanical Thinning contracts to align more closely with historical spending.
5349000 - Contract Services-Other	50	0	0	17	0	0	(17)	-100.00%	0	0.00%	
5400001 - Travel and Per Diem	4,485	13,299	16,829	11,538	12,600	11,400	(138)	-1.19%	(1,200)	-9.52%	
5410001 - Communication Services	102,351	59,316	77,054	79,574	75,320	63,030	(16,544)	-20.79%	(12,290)	-16.32%	Elimination of one-time cost in FY26 for decision package
5410006 - Comm Svcs-Repair & Maint	4,458	5,712	9,087	6,419	10,300	10,300	3,881	60.46%	0	0.00%	
5420001 - Freight	15,703	12,112	17,298	15,038	10,750	11,670	(3,368)	-22.39%	920	8.56%	
5420002 - Postage	676	396	619	564	500	500	(64)	-11.32%	0	0.00%	
5420003 - Freight & Postage Services	20	0	0	7	0	0	(7)	-100.00%	0	0.00%	
5431100 - Util Svc-Elec-Generl-Power	406,163	386,744	359,302	384,070	422,590	454,670	70,600	18.38%	32,080	7.59%	
5432000 - Util Svc-Municipal Wtr&Swr	463,518	488,471	462,565	471,518	525,260	533,550	62,032	13.16%	8,290	1.58%	
5433000 - Util Svc-County Water&Swr	519,282	582,818	619,504	573,868	577,020	654,700	80,832	14.09%	77,680	13.46%	
5433010 - Util Svc - Surface Water	211	220	212	214	550	250	36	16.71%	(300)	-54.55%	
5439000 - Utility Svc-Miscellaneous	465,356	446,452	471,541	461,116	482,690	499,930	38,814	8.42%	17,240	3.57%	
5440001 - Rentals and Leases	51,515	32,209	51,882	45,202	42,780	51,280	6,078	13.45%	8,500	19.87%	
5448010 - Rentals and Leases - Intangible - Clover	57	0	0	19	0	0	(19)	-100.00%	0	0.00%	

5460001 - Repair&Maintenance Svcs	316,486	396,042	295,161	335,897	302,250	267,000	(68,897)	-20.51%	(35,250)	-11.66%	
5470001 - Printing and Binding Exp	19,008	13,832	9,136	13,992	15,500	15,500	1,508	10.78%	0	0.00%	
5480001 - Promotional Activities Exp	3,209	2,217	1,206	2,211	23,000	4,500	2,289	103.56%	(18,500)	-80.43%	
5490001 - Othr Current Chgs&Obligat	2,114	2,942	1,941	2,332	1,100	1,100	(1,232)	-52.83%	0	0.00%	
5490060 - Incentives & Awards	6,191	1,220	2,016	3,142	4,000	3,000	(142)	-4.53%	(1,000)	-25.00%	
5490070 - Employee Celebrations & Recognition	1,500	6,413	5,627	4,513	6,570	6,570	2,057	45.56%	0	0.00%	
5496102 - Intgv Sv-Tt-Highway	44,240	49,913	59,148	51,100	75,000	75,000	23,900	46.77%	0	0.00%	
5496521 - Intgv Sv-Fleet-Op & Maint	1,158,669	1,216,489	1,184,138	1,186,432	1,239,720	1,301,720	115,288	9.72%	62,000	5.00%	
5496522 - Intgv Sv-Fit-Veh Rpicmnt	890,670	1,063,890	1,414,830	1,123,130	350,430	350,430	(772,700)	-68.80%	0	0.00%	
5496551 - Intgv Sv-Risk Financing	1,021,590	984,690	996,740	1,001,007	457,030	504,880	(496,127)	-49.56%	47,850	10.47%	
5510001 - Office Supplies Exp	29,566	17,449	32,061	26,359	21,700	26,700	341	1.30%	5,000	23.04%	
5520001 - Operating Supplies Exp	1,030,627	986,226	1,413,074	1,143,309	1,101,870	1,093,270	(50,039)	-4.38%	(8,600)	-78.00%	Department achieved cost savings by identifying product substitutions in consumables Grainger contract.
5520003 - Oper. Supplies-Chemicals	1,677	24	1,384	1,028	5,500	2,750	1,722	167.43%	(2,750)	-50.00%	
5520006 - Oper. Supplies-Clothing	22,976	45,376	46,193	38,182	39,000	39,000	818	2.14%	0	0.00%	
5520009 - Oper. Supplies-Computer	815	1,338	12,465	4,872	1,200	1,200	(3,672)	-75.37%	0	0.00%	
5520098 - PC Purchases under \$5,000	43,420	66,351	38,833	49,534	31,230	11,000	(38,534)	-77.79%	(20,230)	-64.78%	Off cycle year for PC purchases. Will need to increase budget for regular device replacements in FY28.
5529000 - Oper. Supplies-Misc	0	1,485	945	810	0	0	(810)	-100.00%	0	0.00%	
5540001 - Bks, Pub, Subscrp&Membshps	10,096	8,482	11,617	10,065	14,720	30,680	20,615	204.82%	15,960	108.42%	This increase is necessary to purchase critical memberships that are no longer supported by the Historic Society but are critical to Heritage Village.
5550001 - Training&Education Costs	16,504	35,202	27,695	26,467	25,800	26,850	383	1.45%	1,050	4.07%	Increase to provide trainings required for career path and career ladder advancements.
5640001 - Machinery And Equipment	158,796	232,673	27,128	139,532	162,000	50,000	(89,532)	-64.17%	(112,000)	-69.14%	\$102,000 reduction for one-time increase associated with FY6 decision packages and \$10,000 reduction to more closely align with historical actuals.
<b>Expenditures Total</b>	<b>22,224,398</b>	<b>23,908,007</b>	<b>23,931,241</b>	<b>23,354,549</b>	<b>24,550,960</b>	<b>23,980,960</b>			<b>(570,000)</b>	<b>-2.32%</b>	

## Parks and Conservation Resources

### Fund: 1013 - Tree Bank Fund Expenditures

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY23 - FY25 Average	FY26 Budget	FY27 Request	FY27 vs. Average Change	FY27 vs. Average % Change	Budget to Budget Change	Budget to Budget % Change	OMB Notes
5299991 - Reg Salary&Wgs-Contra-Prj	35,525	96,769	101,840	78,045	108,030	111,470	33,425	143%	3,440	3.18%	
5299992 - Benefits-Contra-Projects	20,457	58,987	60,663	46,703	66,380	65,820	19,117	141%	(560)	-0.84%	
5340001 - Other Contractual Svcs	0	1,368	32,000	11,123	120,000	120,000	108,877	1079%	0	0.00%	
5995000 - Reserve-Contingencies	0	0	0	-	385,430	430,610	430,610	-	45,180	11.72%	
5996000 - Reserve-Fund Balance	0	0	0	-	771,250	861,230	861,230	-	89,980	11.67%	
5997000 - Reserve-Future Years	0	0	0	-	2,407,100	3,014,280	3,014,280	-	607,180	25.22%	
<b>Expenditures Total</b>	<b>55,983</b>	<b>157,124</b>	<b>194,503</b>	<b>135,870</b>	<b>3,858,190</b>	<b>4,603,410</b>	<b>4,467,540</b>	<b>3388%</b>	<b>745,220</b>	<b>19.32%</b>	



Change Request	AUTO - 1869 - Elimination of Lifeguard Program
Budget Year	2027
Change Request Type	Operating Decision Package Request
Change Request Stage	Management Review [Operating Decision Package Request]
Acct. Reference	
Publish Date	
Description (What is it) *	Service level reduction decision package to eliminate the Lifeguard Program in its current "temporary/seasonal" format. The current seasonal lifeguard program is not meeting the staffing and safety requirements necessary for long-term success. In its present six-month temporary format, the program does not offer the stability or benefits that today's workforce expects, which has significantly limited the department's ability to attract and retain qualified candidates. This has resulted in ongoing understaffing and an unreliable staffing model for a function that is fundamentally centered on public safety.
Summary of Request	For a lifeguard program to operate responsibly, staffing levels must be sufficient to provide consistent surveillance, timely emergency response, and dependable daily coverage. When those staffing levels cannot be achieved, the program's effectiveness is compromised and the associated safety risk increases. For that reason, continuing the program in its current form is not recommended. The current temporary/seasonal lifeguard program is not a viable long-term operating model. The six-month employment term has proven insufficient to attract an adequate pool of qualified applicants, particularly in a labor market where candidates are prioritizing year-round stability, health coverage, and other employment benefits. Without those elements, the department remains at a competitive disadvantage in recruiting and retaining staff for these critical positions.
Justification *	
Ranking	1
Operational Impacts	The inability to consistently recruit and retain an adequate number of lifeguards has created a program structure that is operationally unstable and increasingly difficult to sustain. This is particularly concerning because lifeguard operations are inherently safety-sensitive and require dependable staffing levels to ensure proper surveillance, timely emergency response, and appropriate daily coverage. When the program is understaffed, it cannot provide the level of safety necessary to be considered successful, and the risk associated with continuing operations under those conditions increases. Maintaining the program in its current format is therefore not recommended from either an operational or risk management perspective.
Net Operating Budget	(373,810)
Net Capital Budget	-
Net Budget	(373,810)

**Operating Budget Details**

Account	Position	Description (What is it?)	2027 Budget
Expenses			
251025 - Beach and Water Safety			
5120010 - Personnel Attrition Savings		Attrition attributed to gap savings	214,380
5130001 - Other Salaries And Wages		Lifeguard salaries	(519,190)
5140001 - Overtime Pay		Overtime	(17,500)
5210001 - FICA Taxes		FICA Taxes	(40,000)
5440001 - Rentals and Leases		Rentals & Leases	(3,500)
5520001 - Operating Supplies Exp		Operating Supplies	(6,000)
5520006 - Oper. Supplies-Clothing		Operating Supplies - Clothing	(2,000)

Total 251025 - Beach and Water Safety	(373,810)
Total Expenses	(373,810)
<b>Total</b>	<b>(373,810)</b>
<b>Net Total</b>	<b>(373,810)</b>

## Parks &amp; Conservation Resources Vacancy Report

Position Title	Position Number	Grade	Division	Vacancy Date	Annual Base Salary	Hiring Status - as of 5/18/2026
1 Parks Prog Coord	BCC/C4327	C25	BCC:PCR Administration	11-Jan-26	54,600	Interviews scheduled. Position reclass from an Admin Support Spec. to a Parks Program Coordinator was approved effective 1/11/2026.
2 Ed Outrch Spec	BCC/C2805	C21	BCC:Extension Natural Resources	30-Mar-26	45,781	Recruitment on hold for position review
3 Park Rngr 3	BCC/C4187	C20	BCC:Park North District	3-Apr-26	43,846	Waiting on internal transfer decisions - will ultimately recruit for a PR3 vacancy
4 Envir Spec 1	BCC/C4174	C21	BCC:Resources and Asset Management	18-Apr-26	45,781	
5 Park Rngr 3	BCC/C431	C20	BCC:Park North District	27-Apr-26	43,846	
6 Park Rngr 1	BCC/C3120	C16	BCC:Park North District	16-May-26	40,560	
<b>Seasonal Full-Time</b>						
1 Lifeguard	BCC/T397	C13	BCC:Ft DeSoto	4-Sep-23	16,157	Recruiting for April - Sept Season
2 Lifeguard	BCC/T398	C13	BCC:Ft DeSoto	4-Sep-23	16,157	Recruiting for April - Sept Season
3 Lifeguard	BCC/T402	C13	BCC:Ft DeSoto	29-Jun-24	16,157	Recruiting for April - Sept Season
4 Lifeguard Sr	BCC/T1099	C14	BCC:Park North District	7-Aug-24	16,799	Recruiting for April - Sept Season
5 Lifeguard	BCC/T403	C13	BCC:Ft DeSoto	2-Sep-24	16,157	Recruiting for April - Sept Season
6 Lifeguard	BCC/T395	C13	BCC:Ft DeSoto	2-Sep-24	16,157	Recruiting for April - Sept Season
7 Lifeguard	BCC/T407	C13	BCC:Park North District	4-Sep-24	16,157	Recruiting for April - Sept Season
8 Lifeguard	BCC/T399	C13	BCC:Ft DeSoto	18-May-25	16,157	Recruiting for April - Sept Season
9 Lifeguard	BCC/T393	C13	BCC:Ft DeSoto	31-May-25	16,157	Recruiting for April - Sept Season
10 Lifeguard	BCC/T1041	C13	BCC:Park North District	30-Jun-25	16,157	Recruiting for April - Sept Season
11 Lifeguard	BCC/T658	C13	BCC:Ft DeSoto	20-Jul-25	16,157	Recruiting for April - Sept Season
12 Lifeguard	BCC/T657	C13	BCC:Ft DeSoto	30-Jul-25	16,157	Recruiting for April - Sept Season
13 Lifeguard	BCC/T394	C13	BCC:Ft DeSoto	22-Aug-25	16,157	Recruiting for April - Sept Season
14 Lifeguard	BCC/T1040	C13	BCC:Park North District	31-Aug-25	16,157	Recruiting for April - Sept Season
15 Lifeguard	BCC/T408	C13	BCC:Park North District	1-Sep-25	16,157	Recruiting for April - Sept Season

**Parks & Conservation Resources**

Parks & Preserves

**Date:** February 27, 2026

**To:** Barry Burton, County Administrator, Office of County Administration

**THROUGH:** Chris Rose, Director, Office of Management & Budget

**From:** Paul Cozzie, Director Parks and Conservation Resources *PC*

**Subject:** Annual Budget Submission for Fiscal Year 2027

**Statement of Submission**

Please find attached the **Parks and Conservation Resources** annual budget submission for the upcoming fiscal year. As part of this budget submission, the **Parks and Conservation Resources Department** affirms that all requirements outlined in the FY27 Budget Submittal Checklist have been thoroughly addressed. This includes providing: all necessary entries in Questica for both operating and capital project budgets, supporting detail in each account line within Questica, justification for decision packages and user fee changes, updates via SharePoint for unfunded CIP project requests, and ensuring all required documents, including revenue spreadsheets and organizational charts are provided. Also included are both expenditure and revenues associated with awarded and/or recurring grants, identified in Questica using the assigned project numbers. We have also undertaken due diligence to ensure the attached FY27 Annual Purchasing Plan is complete and correct.

We have ensured compliance with all guidelines to present a comprehensive and transparent budget proposal. Below, we have outlined key components of our request and the methodology used in its formulation.

**1. Budget Request Overview**

<b>FUND</b>	<b>FY26 Adopted</b>	<b>FY27 Proposed</b>
0001 - General Fund*	24,550,960	23,980,960
1013 - Tree Bank Fund	3,858,190	4,603,410
<b>PROGRAM</b>	<b>FY26 Adopted</b>	<b>FY27 Proposed</b>
1004 - Education and Outreach	1,389,860	1,937,430
1394 - Parks Business Services	3,133,240	2,548,650
1395 - Park Operations*	20,249,930	19,709,350
1396 - Park Planning and Development	72,340	82,820
1008 - Reserves (Tree Bank)	3,563,780	4,306,120
<b>Department Total</b>	<b>28,409,150</b>	<b>28,584,370</b>

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## 2. FY27 Flat Budget Calculations

The flat budget target agreed upon by Parks and Conservation Resources and OMB is \$23,980,960 in the General Fund 0001. This flat budget standard excludes carry-forward requests submitted and approved in the amount of \$487,630 from FY25 to FY26 along with reductions in the amount of \$570,000 for FY26 approved decision package non-recurring expenditures. The FY27 flat budget request absorbs 5% inflationary assumptions to inter-agency charges for Fleet VRP costs. CPI inflationary increase assumptions for utility accounts consisting of water, sewer, garbage, and stormwater fees have also been absorbed. Contingency reductions or increases have not been factored, and events such as Red Tide and Hurricane impacts are not included in the budget request.

Considerations and steps taken to achieve this flat budget request include:

- Reduced temporary staff services utilized for additional help during the mowing season. Reduction is based on trending difficulties in hiring and results in a decrease of \$10,000.
- Center 254011 reduction to Capital Outlay to replace aging equipment of \$10,000.00.
- Amendments to parking fee collection contracts to reassign Merchant of Record from County to Vendor. This change reduces expenditure payments to Bank of America by \$210,000.00 and payments to ParkMobile by \$80,000.00. These reductions enable cost increases to new Reservation Software and LPR vendors' support to be absorbed without impacting the FY27 budget requests.
- The department will not fill 1 vacant UF/IFAS Marine Science Agent position. This results in cost savings of \$34,800
- Review of consumables Grainger contract for cost reduction product substitutions resulting in reductions of approximately \$35,000.00 to offset inflationary increases to overall contract costs.
- Enacting extensive monthly review of water and sewer accounts for early detection of leaks to mitigate lost water and increases to water billing. Additionally, a monthly review of electric accounts to identify and mitigate excessive usage or energy use inefficiencies.
- Center 253015 reductions to Invasive Plant Treatment and Mechanical Thinning resulting in combined reduction totals of \$25,000.00. Additionally, salary and benefit reductions due to retirements are anticipated at approximately \$80,000
- Remaining reductions were the result of minor calculated changes to operating expenditure line requests due to more in depth historic trend analysis. This analysis and the minor line-item adjustment help to achieve a more accurate forecast of requirements. More challenging line-item projections include accounts such as 5340-Other contractual, 5460-Repair & maintenance, and 5520-Operating as they are dependent on factors such as visitation levels or patron damage, misuse, and vandalism and are difficult to align or forecast using prior actuals.

### 3. Revenue Sources for Expenditures

For all expenditures outlined in this budget request, the following General Fund revenue and funding sources have been identified in the attached document FY27\_RevenueProjections .xlsx.

- Source 1: The grant provided by Tampa Bay Water, identified in revenue line 0001.100200.3373001.1004.000347A, is an annual grant that fully funds a Horticulture Extension Agent (BC/E173) and a Grant Worker A (BCC/G105) position. These two positions administer the Florida Friendly Yard program, helping the community learn ways to conserve county potable water resources through drought resistant plant landscaping and utilizing rain barrels as a watering source.
- Source 2: The grant provided by SWFWMD, identified in revenue line 0001.100200.3347001.1395.004374A partially supports land management efforts for SWFWMD owned land at Brooker Creek Preserve and Sawgrass Lake Park.
- Remaining funding sources through user fees and other contractual agreements for services or reimbursement provides General Fund revenues that offset Parks & Conservation Resources expenditures at an average recovery rate of 40%.

### 4. Service Level Impacts

To ensure transparency, we have provided a detailed breakdown in the impact of service levels resulting from decisions made during the formulation of this budget:

- **Impact of Flat Budget:** Primary impacts of reductions to achieve the Flat Budget goal include:
  - Reductions to funding allocated for temporary horticulture staff hiring during peak growing seasons will require additional time between mowing cycles from 10-14 days to 17-20 days. An overgrowth of grass and vegetation may lead to an increase in visitor complaints. Heat risks will also increase with extended mowing task completion times, and mitigation efforts should be considered.
  - Education programs related to unfilled Marine Science Agent will no longer be offered. This may impact citizens with an interest in this area.
  - Reductions to mechanical thinning and vegetation management may increase wildfire risks during drought conditions.
- **Impact of New Initiatives:**
  - Initiatives to source new providers for both Parks Reservation software and LPR (License Plate Recognition) and citation support resulted in increased operating costs of \$250,000 annually. These impacts have been offset through contract amendments to parking collections. Changes to the merchant of record for both ParkMobile and Flowbird transfers expenditures for CC processing and customer paid Mobile Application fees from County collection and payment to vendor responsibility.

- Savings from this strategy result in a net 0.00 impact from the new vendor increases and will result in net expenditure savings of \$30,000.00. These savings have been used to absorb anticipated inflationary increases to operating costs.

- **Other Implications:**

- Increases in visitation levels increase the funding requirements associated with maintaining appropriate operating supply levels and ensuring proper maintenance and repair of public access restrooms, shelters, and boat ramp facilities.
- Any increase in misuse, vandalism, natural erosion, or age and weather-related damage repair requirements will increase budget needs in 5340-Other contractual, 5460-Repair & maintenance, and 5520-Operating accounts.
- High visitation levels leading to these increases could result in reaching budgetary control limits, an inability to pay suppliers and vendors timely, and would create the need for a budget amendment request.

## **5. Cost Savings and Efficiencies for Three (3) Fiscal Years**

- **FY27**

- The department took the following actions in their FY27 budget request to submit a flat budget:
  - Reduction to temporary staffing for center 251020 of \$10,000.
  - Reduction to capital outlay replacing ageing equipment of \$10,000.
  - Amendments to parking collection contracts net saving of \$30,000
  - Unfilled UF position results in \$34,800 savings
  - Cost reduction efforts for consumable product savings of \$35,000
  - Reductions to Invasive Plant Treatment, Mechanical Thinning, and P/S retirement savings in center 253015 resulting in total savings of \$128,000
  - Absorbed inflationary assumptions to interagency and utility fees through more detailed line-item analysis better aligned to actuals.

- **FY26**

- The department took the following actions in their FY26 budget request to submit a flat budget:
  - Allocated BCC/C4173 from the General Fund to the Tree Bank resulting in a General Fund reduction of \$97,480.
  - Eliminated \$206,000 in Pressure Washing contract funds.
  - Reduced temporary staff funding by \$53,000
  - Reduced annual radio purchases by \$28,000
  - Verizon contract savings of \$14,830
  - Absorbed inflationary assumptions to interagency and utility fees through more detailed line-item analysis better aligned to actuals.

- **FY25**

- The department took the following actions in their FY25 budget request to submit a flat budget:
  - Reduction to Sheriff Rental program houses by 2 homes saving \$54,000.
  - Reduction of Capital Outlay for ageing equipment by \$10,000.
  - Transferred Youth Sports Grants to new MSTU saving \$100,000.
  - Identified and removed 5 under-utilized vehicles to reduce VRP and O&M budgets by \$25,700.
  - Reduced funding for lake vegetation management by \$17,000 to align with actual spending trends.
- Additionally, the department performed benchmark analysis of user fee schedules; recommending rate increases better aligned with current markets. FY25 revenue losses resulting from hurricanes Helene and Milton make the impacts of these increases currently undeterminable.

## **6. Decision Packages**

The department has entered two decision package requests.

- **Ranking 1: Decision Package Auto-1870**

This decision package requests additional funding to enhance the current Lifeguard Safety Program from a temporary seasonal program to a year-round, fulltime program. Transitioning to a year-round program would allow the department to create permanent positions that are more competitive in today's labor market and better aligned with the level of responsibility required for these roles. Providing full-time employment with associated benefits would improve recruitment and retention, reduce turnover, and create greater operational continuity.

- **Ranking 2: Decision Package Auto-1869**

This decision package requests to eliminate the temporary Lifeguard Safety Program as it is not viable in its current state. The current temporary/seasonal lifeguard program is not a viable long-term operating model. The six-month employment term has proven insufficient to attract an adequate pool of qualified applicants, particularly in a labor market where candidates are prioritizing year-round stability, health coverage, and other employment benefits. Without those elements, the department remains at a competitive disadvantage in recruiting and retaining staff for these critical positions.

## **7. Environmental Factors**

In preparing this budget submission, the following internal and external environmental factors that may impact our department's financial planning have been identified:

- **Internal Factors:** Unknown variables related to Fleet VRP costs for vehicles within the program operate on assumptions of 5% inflationary increases.
- **External Factors:**
  - Increase costs for Parks Reservation and POS software.
  - Increase costs for Parks LPR and Citation hardware, software, and support.
  - Annual increases to Pinellas County Utility base meter, sewer, and usage rates resulting in FY27 anticipated increase of 14.75% over FY26.
  - Municipal Utilities and Waste accounts CPI increases of 4.5%
  - Anticipated Duke Energy cost increase assumptions of 8%

**8. Stress Tests:** As part of the annual budget creation process, the department first considered its Mission, Vision, and Values relating to our core objectives. Then, the following reduction proposals were determined as part of the FY27 stress test exercises.

**General Fund – 3 percent Stress Test for the Parks and Conservation Resources Department require a reduction of \$719,430**

1. Staff reductions to the Education and Outreach program 1004 through elimination of permanent County staffing of the UF/IFAS Horticulture help desk. This proposal reduces county staffing obligations by 1 FTE and 1 part-time position.

Residence and visitors requiring landscaping, plant disease, pest mitigation, or other horticulture information and advice would need to contact the Extension Services Master Gardener agent. Since the agent may be otherwise engaged in facilitating or participating in classes and events, patrons may be required to book an appointment or perform their own internet and library research for immediate guidance, increasing complaints. The Agent would be heavily reliant on volunteer assistance.

The cost associated with these positions would generate recurring labor and benefit cost savings of \$133,160.

2. Staffing reductions to the Education and Outreach program 1004 through the elimination of the Florida Friendly Yard program currently operating under Parks & Conservation Resources. Parks recommends these 2 TBW grant funded FTE positions could be transferred to the Utilities department.

While these positions are both funded through an annual recurring grant from Tampa Bay Water, the funding source is not transparent as an expenditure offset due to the nature of revenue recording in the General Fund. Transferring this program to the Utilities Enterprise Fund would be an ideal resolution, since we have found that many of the objectives and efforts of both departmental programs often overlap or are duplicative.

The recurring labor and benefit cost reductions for these positions would be \$211,910

3. Staff reductions to the Beach and Water Safety program center 251025 through elimination of all Temporary Lifeguard positions located at Sand Key and Fort De Soto Parks.

While the recruitment and staffing of the temporary lifeguard positions has many challenges, the reduction of the program in its entirety would increase water related safety and legal liability risks. With a large portion of tourist visitation to the local beaches, unknown surf and tide risks may increase situational hazards resulting in higher incidents of drowning. Without appropriate supervision of trained guards, risky behaviors would remain unchecked and first aid response would be delayed for both drowning and non-drowning emergencies.

The recurring labor and benefit cost reduction of this program would be approximately \$380,000.

**General Fund – 5 percent Stress Test for the Parks and Conservation Resources Department require an additional reduction of \$473,980. Along with the 3 percent reductions listed above, the total 5 percent decrease is \$1,199,050**

1. For the 5% reduction, Parks and Conservation Resources proposes eliminating the remaining 5 UF IFAS Extension agent positions, along with operating expenses associated with the County sponsored program.

While this proposal was considered during the previous economic downturn, which required significant reductions, this action would make Pinellas County the first of Florida's 67 counties to eliminate its Extension program. The programs support the community through access to free or inexpensive education on topics such as financial debt management, sustainability resources, utilization and conservation of natural resources, marine life and coastal watershed, and facilitating a 4-H program. Lack of access to these resources could lead to an increase in complaints.

Eliminating County contributions to these positions and supporting program operating funds would reduce recurring annual budget requirements by \$302,500

2. Further reduce the General Fund budget for necessary mechanical thinning by \$171,480.

A significant reduction in contracted mechanical thinning—an activity used to reduce the risk of catastrophic wildfire—could increase operational risk and potential liability during extended drought conditions. Reduced maintenance may also negatively affect understory conditions, overall forest health, and the integrity of associated natural communities. To mitigate this risk, the County could use the Tree Bank Fund to support contracted work through annual budget requests, drawing on fund reserves when necessary. Annual proposals would help ensure Tree Bank resources are applied as intended: maintaining the health of environmentally sensitive areas and supporting the tree and wildlife communities they sustain.

## 9. Additional Information

Parks & Conservation Resources has contractual responsibility for maintenance and upkeep of 400 acres at Sawgrass Lake Park and an additional 60 Acre property in the Brooker Creek Preserve area that are owned by the SWFWMD agency. In this effort, expenditures related to these District owned lands are reimbursable at an annual **maximum** amount of **\$81,371**. Current budget requirements for maintaining Sawgrass Lake Park are as follows:

- Park Ranger staffing labor and benefits total \$354,160
- Utilities consisting of water, electric, and garbage service accounts total \$25,000
- Additional Operating costs for supplies, repairs, maintenance and Fleet of approximately \$47,000

Although the department recognizes the importance of inter-agency cooperations, the current reimbursement of cost associated with the Sawgrass Lake property maintenance of \$10,049 is in need of renegotiation.

Additionally, Parks & Conservation Resources similarly maintains responsibility for oversight and maintenance of State owned land:

- 1,800 acres of Shell Key
- 3,000 acres of Weedon Island Preserve

As future budget discussions ensue, non-County owned land and the costs associated with maintaining them should be considered.

We remain committed to delivering high-quality services to our community while maintaining fiscal responsibility. Should you have any questions or require additional information, please do not hesitate to contact Paul Cozzie, Director of Parks and Conservation Resources at 727-582-2502 or [pcozzie@pinellas.gov](mailto:pcozzie@pinellas.gov).

Thank you for your consideration.

Sincerely,

Paul Cozzie  
Director  
Parks and Conservation Resources

### Enclosed Attachments

- FY27 Department Organizational Chart
- FY27 Revenue Projections Worksheet
- FY27 Service Reduction Scenarios

- FY27 User Fees Review Worksheet
- FY27 Annual Purchasing Plan

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