Pinellas County

Pinellas County Budget Overview
BIS - FY27 Budget

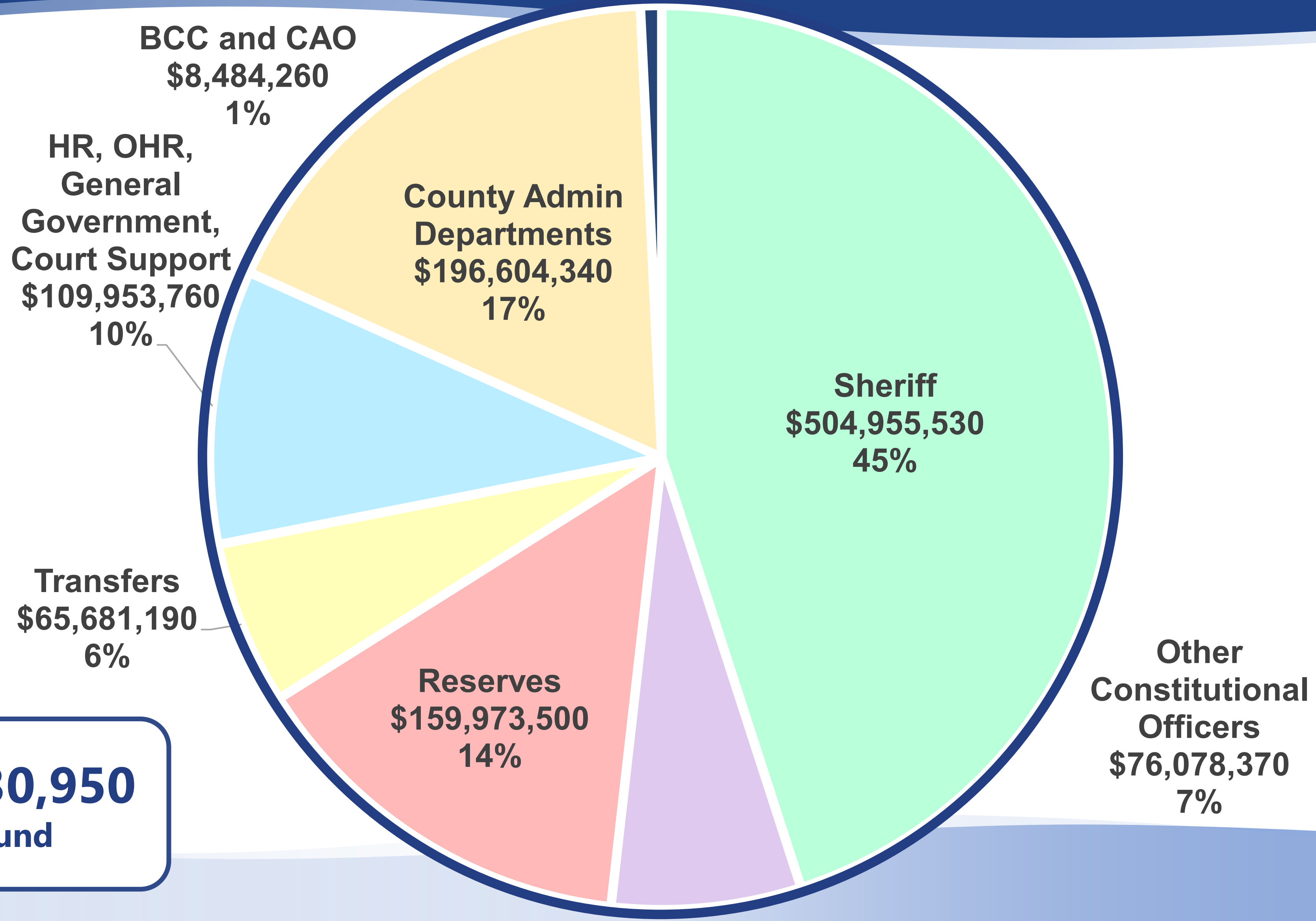
Tuesday, June 9, 2026

FY27 General Fund Budget Big Picture

	FY26	FY27	$ Change	% Change
Resources				
Fund Balance	$172,451,200	$178,453,110	$6,001,910	+3%
Property Taxes	$669,427,850	$694,773,910	$25,346,060	+4%
All Other Revenues	$269,972,930	$248,503,930	-$21,469,000	-8%
Total General Fund	$1,111,851,980	$1,121,730,950	$9,878,970	+1%
Expenses				
BCC and County Attorney	$8,749,780	$8,484,260	-$265,520	-3%
County Admin Depts	$203,132,180	$196,604,340	-$6,527,840	-3%
Sheriff	$478,747,400	$504,955,530	$26,208,130	+5%
Clerk	$19,532,980	$19,802,130	$269,150	+1%
SOE	$12,801,290	$11,786,880	-$1,014,410	-8%
Tax Collector	$32,443,530	$30,228,430	-$2,215,100	-7%
Property Appraiser	$14,102,830	$14,260,930	$158,100	+1%
Constitutional Officers (Total)	$547,766,320	$581,033,900	$33,267,580	+6%
ME, Courts, HR, OHR, GG	$113,247,480	$109,953,760	-$3,293,720	-3%
Transfers	$64,114,650	$65,681,190	$1,566,540	+2%
Reserves	$164,979,860	$159,973,500	-$5,006,360	-3%
Total General Fund	$1,111,851,980	$1,121,730,950	$9,878,970	+1%

FY27	
Revenues	$943,277,840
Expenses	$961,757,450
Deficit	-$18,479,610

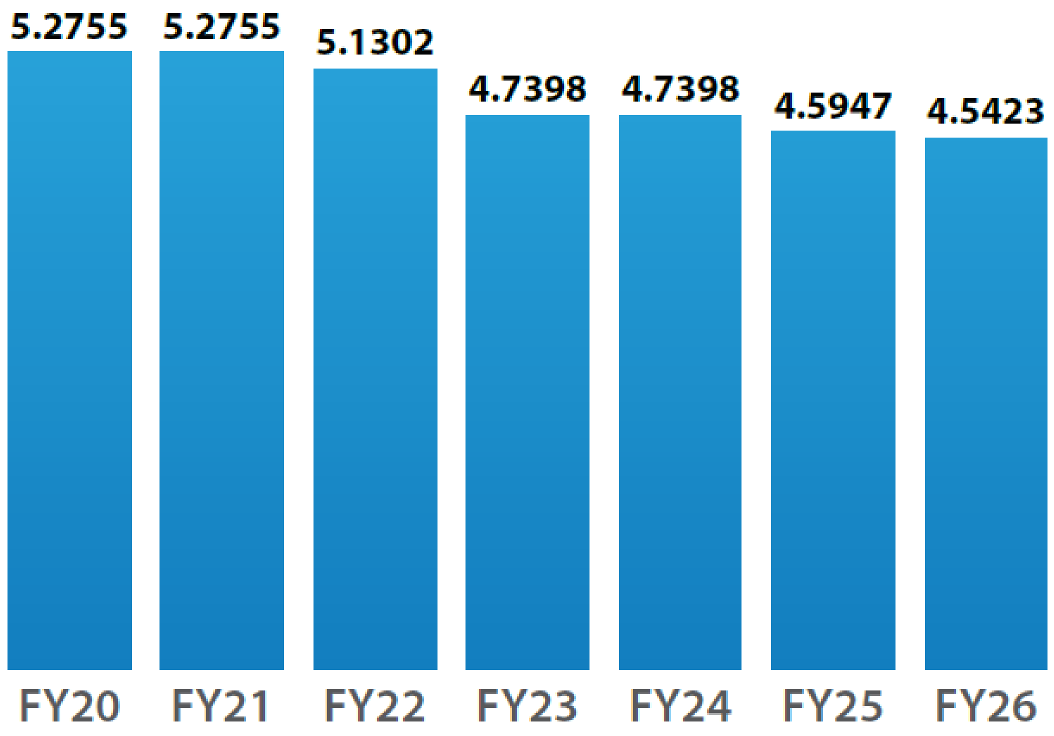
FY27 General Fund Budget Big Picture



$1,121,730,950
General Fund

FY27 Financial and Operational Snapshot

- **Pinellas County has reduced the property tax rate four out of the last five years**
- **The last time the rate was lower was FY90**
- **FY26 property tax revenues are almost $100 million lower than they would have been had the County maintained its millage rate from FY21**



FY27 Financial and Operational Snapshot

Pinellas County

- Property Tax Revenues
  - Countywide Property Tax Roll Growth increases 4.22%
  - Historically: 3.7% (FY26), 9.2% (FY25), 11.7% (FY24), 13.1% (FY23)
  - Countywide ad valorem revenue increases $23.6M
  - MSTU ad valorem revenue increases $1.8M
- Other Revenues
  - Sales Tax Revenues down $6.6M in FY27 (State Law repealed the sales tax on commercial rentals, often called the Business Rent Tax)
- Unfunded Mandates
  - $2.215M increase to pay the School Board costs in the Tax Collector
  - $4.6M Sheriff new FRS cost of living adjustment

FY27 Financial and Operational Snapshot

- **Expenses – the out of balance amount does not include:**
  - **Salary increases - each 1.0% of salary increase is worth $1.327M in the General Fund**
  - **FRS new COLA amounts (Sheriff - $4.6M) (and Firefighters at the Airport)**
  - **A review of electricity and fuel (possibly to increase)**
  - **Janitorial Services (likely to increase)**
  - **Decision packages**

FY27 Financial and Operational Snapshot

Pinellas County

- **Departments were required to submit flat budgets (you will see Decision Packages requesting restoration of some reductions)**
- **Appointing authorities were asked to submit flat budgets**
- **Budget Preparation Studies underway (many done, some pending)**
- **Efficiencies and Cost-Saving Measures are in the BIS documents**
- **Other funding sources will be used when legally possible before using property tax-supported funds, including the General Fund**
- **Fees will be gradually increased rather than waiting many years between large increases**

FY27 Financial and Operational Snapshot

- At this stage, we have met with all Departments, Constitutional and Judicial Officers, and other entities funded by this budget

- The dedicated millages have been kept the same
- Only the highest-priority decision packages are recommended
- Continuing toward multi-year sustainable budgets

- County Administration will continue to work with Departments, Constitutional and Judicial Officers, and other entities to close the financial imbalance

The Budget Environment is Changing

- The property tax reform referendum includes the following components:
  - Increases the homestead exemption to $150,000 in FY28
  - Increases the homestead exemption to $250,000 in FY29
  - Establishes a path toward eliminating homestead property taxes
  - Restricts property tax revenues to core government services
  - Non-homestead assessments caps reduced from 10% to 5%
  - Establishes new rules on how each property tax rate may be raised

The Budget Environment is Changing

- The documents and presentations for these BIS meetings were prepared before the Florida Legislature approved the State budget and the property tax reform for a November ballot initiative

- Every City and jurisdiction supported by property taxes are impacted

- The impact on the General Fund (Countywide plus the unincorporated MSTU) will be a reduction of
  - $124M in FY28
  - $184M in FY29

- EMS fund will be impacted:
  - $19M in FY28
  - $28M in FY29

SJR 2F - 2026 Property Tax Reform

Code	Taxing Authority	Type	FY26 Tax Rate (Millage)	FY26 Budgeted Revenue @ 95%	Year 1 Impact FY28 ($150k exempt)	Year 2 Impact FY29 ($250k exempt)	Percent Reduction in Year 2
County - General Fund							
10A	General Fund	Countywide	4.5423	$607,253,850	-$109,000,000	-$161,000,000	-27%
11	Municipal Services Taxing Unit (MSTU)	Unincorporated Area	2.0857	$62,174,020	-$15,000,000	-$23,000,000	-37%
	General Fund - Sum of Countywide Gene		n/a	$669,427,870	-$124,000,000	-$184,000,000	-27%
County - Countywide							
10A	General Fund	Countywide	4.5423	$607,253,850	-$109,000,000	-$161,000,000	-27%
10C	Health Dept	Countywide	0.0713	$9,533,960	-$1,700,000	-$2,500,000	-26%
16	Emergency Medical Services (EMS)	Countywide	0.8050	$102,949,750	-$19,000,000	-$28,000,000	-27%
17A	Pin Planning Council	Countywide Special District	0.0175	$2,340,040	-$420,000	-$620,000	-26%

SJR 2F - 2026 Property Tax Reform

Code	Taxing Authority	Type	FY26 Tax Rate (Millage)	FY26 Budgeted Revenue @ 95%	Year 1 Impact FY28 ($150k exempt)	Year 2 Impact FY29 ($250k exempt)	Percent Reduction in Year 2
County - Dependent MSTU Special Districts							
11	Municipal Services Taxing Unit	Unincorporated Area	2.0857	$62,174,020	-$15,000,000	-$23,000,000	-37%
14	Library Services	Special District	0.5000	$9,321,190	-$2,200,000	-$3,200,000	-34%
PHM	Palm Harbor Community Services Agency	Special District	0.5000	$3,550,850	-$930,000	-$1,440,000	-41%
FSM	Feather Sound Community Services	Special District	0.7000	$318,310	-$83,000	-$129,000	-41%
14B	ETF Library Services	Special District	0.2500	$1,061,910	-$280,000	-$470,000	-44%
ETR	East Lake Recreation	Special District	0.2500	$1,061,910	-$280,000	-$470,000	-44%
18	Greater Seminole Area Special Recreation District	Special District	0.2500	$1,086,970	-$360,000	-$550,000	-51%

SJR 2F - 2026 Property Tax Reform

Code	Taxing Authority	Type	FY26 Tax Rate (Millage)	FY26 Budgeted Revenue @ 95%	Year 1 Impact FY28 ($150k exempt)	Year 2 Impact FY29 ($250k exempt)	Percent Reduction in Year 2
County - Fire Districts							
BTF	Belleair Bluffs Fire	Fire District	1.3000	$720,380	-$160,000	-$260,000	-36%
CTF	Clearwater Fire	Fire District	1.3700	$2,757,970	-$840,000	-$1,140,000	-41%
DTF	Dunedin Fire	Fire District	1.7650	$1,151,980	-$320,000	-$480,000	-42%
GF	Gandy Fire	Fire District	0.7800	$66,560	-$3,300	-$3,200	-5%
HPT	High Point Fire	Fire District	2.3000	$3,016,380	-$590,000	-$770,000	-26%
LTF	Largo Fire	Fire District	1.6200	$1,916,610	-$420,000	-$580,000	-30%
PF	Pinellas Park Fire	Fire District	2.5700	$1,128,570	-$250,000	-$340,000	-30%
HTF	Safety Harbor Fire	Fire District	1.2500	$160,320	-$30,000	-$46,000	-29%
STF	Seminole	Fire District	1.8000	$8,734,620	-$2,800,000	-$4,200,000	-48%
SPF	South Pasadena	Fire District	0.2900	$72,130	-$18,000	-$28,000	-39%
TF	Tarpon Springs	Fire District	2.0250	$667,610	-$150,000	-$220,000	-33%
TVF	Tierra Verde	Fire District	1.5000	$2,683,470	-$360,000	-$600,000	-22%

SJR 2F - 2026 Property Tax Reform

Code	Taxing Authority	Type	FY26 Tax Rate (Millage)	FY26 Budgeted Revenue @ 95%	Year 1 Impact FY28 ($150k exempt)	Year 2 Impact FY29 ($250k exempt)	Percent Reduction in Year 2
Independent Special Districts							
13	Suncoast Transit	Countywide Special District	0.7300	$85,344,448	-$17,000,000	-$24,000,000	-28%
17B	Juvenile Welfare Bd	Independent District	0.8250	$110,307,227	-$20,000,000	-$29,000,000	-26%
ETF	East Lake Fire Rescue	Fire District	1.9990	$8,344,627	-$2,200,000	-$3,700,000	-44%
LET	Lealman Fire	Fire District	4.9999	$11,231,573	-$2,800,000	-$3,600,000	-32%
PHF	Palm Harbor Fire	Fire District	2.0000	$14,203,380	-$3,700,000	-$5,800,000	-41%
PSF	Pinellas Suncoast Fire Rescue	Fire District	0.6700	$3,902,933	-$510,000	-$770,000	-20%
15	Pinellas Park Water Management District	Special District	1.8670	$8,866,663	-$1,900,000	-$2,500,000	-28%
CWD	Clearwater Downtown Development District	Special District	0.9700	$509,628	$0	$0	0%

SJR 2F - 2026 Property Tax Reform

Code	Taxing Authority	Type	FY26 Tax Rate (Millage)	FY26 Budgeted Revenue @ 95%	Year 1 Impact FY28 ($150k exempt)	Year 2 Impact FY29 ($250k exempt)	Percent Reduction in Year 2
Municipalities							
BL	Belleair	Municipality	6.9777	$9,198,687	-$1,500,000	-$2,500,000	-27%
BB	Belleair Beach	Municipality	2.0394	$1,719,064	-$190,000	-$310,000	-18%
BBL	Belleair Bluffs	Municipality	5.3500	$2,073,035	-$400,000	-$590,000	-28%
BS	Belleair Shore	Municipality	0.5345	$137,199	-$6,900	-$8,000	-6%
CW	Clearwater	Municipality	5.8850	$108,040,975	-$15,000,000	-$21,000,000	-19%
DN	Dunedin	Municipality	4.1345	$18,985,902	-$4,200,000	-$6,300,000	-33%
GP	Gulfport	Municipality	4.0258	$6,841,589	-$1,500,000	-$2,200,000	-32%
IRB	Indian Rocks Beach	Municipality	1.7300	$3,500,379	-$320,000	-$470,000	-13%
IS	Indian Shores	Municipality	1.8700	$3,041,864	$200,000	-$250,000	-8%
KC	Kenneth City	Municipality	5.4373	$1,667,914	-$490,000	-$650,000	-39%
LA	Largo	Municipality	5.5200	$44,565,578	-$7,500,000	-$10,000,000	-22%
MB	Madeira Beach	Municipality	2.7500	$5,463,722	-$480,000	-$700,000	-13%
NRB	North Redington Beach	Municipality	1.5000	$1,144,506	-$100,000	-$150,000	-13%
OM	Oldsmar	Municipality	4.0500	$8,361,379	-$1,500,000	-$2,300,000	-28%
PP	Pinellas Park	Municipality	5.6500	$35,531,696	-$5,900,000	-$7,700,000	-22%
RB	Redington Beach	Municipality	1.8149	$1,345,805	-$140,000	-$220,000	-16%
RS	Redington Shores	Municipality	1.6896	$1,878,023	-$200,000	-$320,000	-17%
HR	Safety Harbor	Municipality	3.9500	$8,317,446	-$2,100,000	-$3,400,000	-41%
SM	Seminole	Municipality	2.4793	$5,646,788	-$1,310,000	-$1,940,000	-34%
SPA	South Pasadena	Municipality	5.1750	$4,571,306	-$820,000	-$1,190,000	-26%
SPB	St. Pete Beach	Municipality	3.0913	$14,814,454	-$1,400,000	-$2,100,000	-14%
SP	St. Petersburg	Municipality	6.4525	$226,491,495	-$38,000,000	-$56,000,000	-25%
SM	Tarpon Springs	Municipality	5.3700	$16,061,262	-$3,700,000	-$5,600,000	-35%
TI	Treasure Island	Municipality	3.8129	$10,838,540	-$1,200,000	-$1,800,000	-17%

SJR 2F - 2026 Property Tax Reform

Pinellas County

Code	Taxing Authority	Type	FY26 Tax Rate (Millage)	FY26 Budgeted Revenue @ 95%	Year 1 Impact FY28 ($150k exempt)	Year 2 Impact FY29 ($250k exempt)	Percent Reduction in Year 2
State							
17C	SW Fla Water Mgmt	Regional District	0.1831	$24,481,519	-$4,400,000	-$6,500,000	-27%

SJR 2F - 2026 Property Tax Reform

Fiscal Impacts of the Constitutional Amendment would begin in FY28.

	FY27 Requests	FY28 Projected	FY29 Projected
Sheriff	$ 504,955,530	$ 535,252,862	$ 567,368,034
Property Appraiser	$ 14,260,930	$ 14,688,758	$ 15,129,421
Tax Collector	$ 30,228,430	$ 31,135,283	$ 32,069,341
Clerk	$ 19,802,130	$ 20,396,194	$ 21,008,080
SOE	$ 11,786,880	$ 12,140,486	$ 12,504,701
Medical Exam.	$ 9,805,920	$ 10,100,098	$ 10,403,101
Courts	$ 4,066,310	$ 4,188,299	$ 4,313,948
State Attorney	$ 976,490	$ 1,005,785	$ 1,035,958
Public Defender	$ 2,228,820	$ 2,295,685	$ 2,364,555
Guardian Ad Litem	$ 47,830	$ 49,265	$ 50,743
Medicaid Match	$ 14,353,660	$ 14,784,270	$ 15,227,798
Juvenile Detention	$ 2,762,700	$ 2,845,581	$ 2,930,948
	$ 615,275,630	$ 648,882,565	$ 684,406,628
Countywide Property Tax	$ 630,833,470	$ 656,066,809	$ 553,349,481
MSTU Property Tax	$ 63,940,440	$ 66,498,058	$ 69,157,980
	$ 694,773,910	$ 722,564,866	$ 622,507,461
Total Property Tax Revenue	$ 694,773,910	$ 722,564,866	$ 622,507,461
Constitutional, Judicial, and Mandates	$ (615,275,630)	$ (648,882,565)	$ (684,406,628)
	$ 79,498,280	$ 73,682,302	$ (61,899,167)
$150,000 Exemption Value		$ (124,000,000)	
$250,000 Exemption Value			$ (60,000,000)
		$ (50,317,698)	$ (121,899,167)
Non-ad valorem revenues	$ 248,503,930	$ 227,880,720	$ 213,409,220

Board Questions and Next Steps

- June 9 through 14 – BIS meetings (with two overflow sessions on June 17 and 18)
- July 21 – Maximum Millage Discussion
- August 11 – FY27 Budget Proposed
- August 6 and 20 – Potential Budget Workshops
- September 10 and 24 – Public Budget Hearings