

Property Appraiser

Department Director: Mike Twitty, MAI, CFA, Property Appraiser

OMB Budget Analyst(s): Shane Kunze

Department Purpose

The Property Appraiser (PA) is responsible for placing a fair, equitable, and just value on all property in Pinellas County. While the Property Appraiser determines the value on parcels and tangible personal property accounts, for the purpose of levying taxes, the Property Appraiser does not set tax rates. These tax rates are set by the Board of County Commissioners, municipalities, the Pinellas County School Board, and other tax levying boards such as the Southwest Florida Water Management District and Pinellas Suncoast Transit Authority. The Property Appraiser also administers any tax exemptions granted by statutes such as widows and disabled exemptions and the standard homestead exemptions. The Property Appraiser is elected by the citizens of Pinellas County every four years.

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 (EMS), Fire Districts, and Municipal Services Taxing Units (MSTU)) 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.

Budget Summary

All County Funds and Other Taxing Authorities

| | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Budget |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Operating Expenses | \$1,483,636 | \$1,505,556 | \$1,758,622 | \$1,610,935 | \$1,782,017 |
| Personnel Services | \$12,543,765 | \$13,848,478 | \$14,102,134 | \$15,323,938 | \$15,315,958 |
| Grand Total | \$14,027,401 | \$15,354,034 | \$15,860,756 | \$16,934,873 | \$17,097,975 |

| | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Budget |
|-----|-------------|-------------|-------------|-------------|-------------|
| FTE | 129.0 | 128.0 | 128.0 | 127.0 | 127.0 |

Budget Drivers

- The FY27 Budget for the Property Appraiser increases by \$163,000 (1.0%) to \$17.098M. This total expense budget supports the services provided by the Property Appraiser to the County, School Board, Municipalities, Special Districts, and other Taxing Authorities.
 - Personnel Services decreases by \$8,000 (0.1%) to \$15.316M due to staff turnover. Despite the overall decrease, it also includes a 3.0% general salary and wage increase. FTE has decreased by 2.0 over the last five fiscal years and remains flat at 127.0 from FY26 to FY27.
 - Operating Expenses increases by \$171,000 (10.6%) to \$1.782M due to the implementation of a new software system, ValueBase (\$200,000).

- Commissions charged to the County and other taxing authorities generate the revenue to fund services and includes \$14.261M from the General Fund (83.4%); \$867,000 from EMS, the Health Department, and Special Districts (5.1%); \$155,000 from the Fire Districts (0.9%); and \$1.814M from other taxing authorities (10.6%).
- The FY27 General Fund transfer, as revenue, to the Property Appraiser, increases by \$158,100 (1.1%) to \$14.261M.
 - In addition to the payment for the County (Countywide - \$4.086M and unincorporated MSTU - \$419,000), this transfer includes required payments for the School Board (\$6.122M) and Municipalities (\$3.634M). The combined total of School Board and Municipalities is \$9.756M and represents 68.4% of the General Fund charges and 57.1% of the total commissions of \$17.098M.
 - The remaining \$2.837M in non-General Fund revenue to the Property Appraiser's Office (PAO) is collected commissions from EMS, the Dependent Fire Districts, Forward Pinellas, Unincorporated Service Districts, and other taxing authorities, such as Pinellas Suncoast Transit Authority (PSTA), Juvenile Welfare Board (JWB), Independent Fire Districts, and Southwest Florida Water Management District (SWFWMD).
 - The Property Appraiser's Budget is balanced, with total revenues equaling total expenses, and no reserves. Annually, any unused budget is returned on a pro-rata basis to the County and other taxing authorities.

FY27 Decision Packages

Decision packages were not submitted by the Property Appraiser for FY27.

Budget Summary by Program and Fund

Property Appraiser

Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

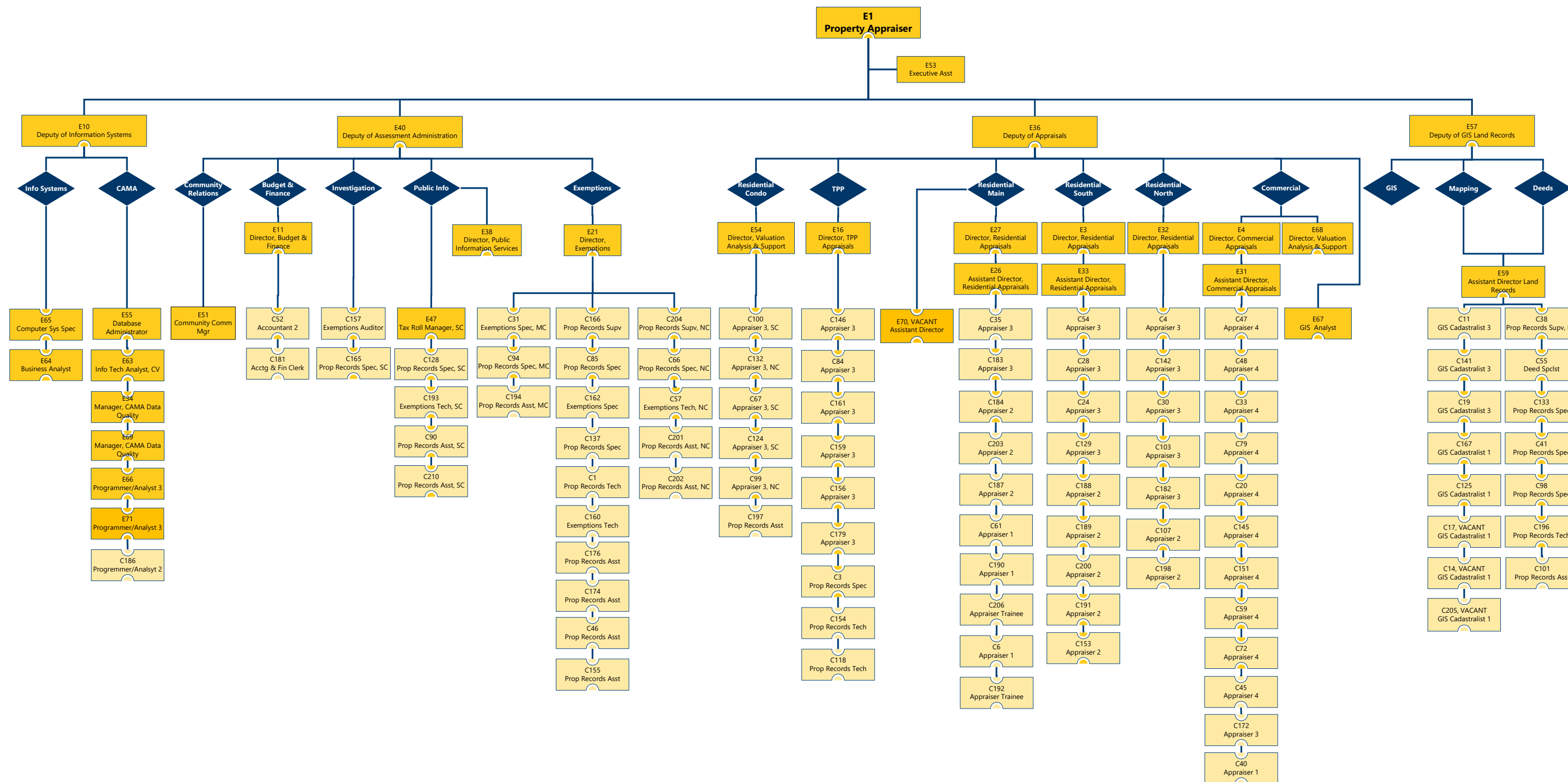
| | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Budget |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | \$12,437,094 | \$12,891,531 | \$13,984,512 | \$14,102,830 | \$14,260,930 |
| Grand Total | \$12,437,094 | \$12,891,531 | \$13,984,512 | \$14,102,830 | \$14,260,930 |

| | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Budget |
|--------------------|--------------|--------------|--------------|--------------|--------------|
| FTE | 129.0 | 128.0 | 128.0 | 127.0 | 127.0 |
| Grand Total | 129.0 | 128.0 | 128.0 | 127.0 | 127.0 |

Attachments:

1. Organizational Chart (pg. 3)
2. Standard Detail (pg. 4)
3. Summary of the 2026-27 Budget by Appropriation Category (Exhibit A) (pg. 5)
4. Detail of Salaries (Schedule I) (pg. 6)
5. Detail of Personnel Services (Schedule IA) (pg. 10)
6. Detail of Operating Expenses (Schedule II) (pg. 11)
7. Detail of Operating Capital Outlay (Schedule III) (pg. 13)
8. Detail of Non-Operating (Schedule IV) (pg. 14)
9. Estimated Commissions (pg. 15)

Pinellas County Property Appraiser's Office FY27



Pinellas County
 Standard Detail
 Department: Property Appraiser
 Version: Department Budget Request

Expenditures

| Account | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Budget | FY26 Estimate | FY27 Request | Budget to Budget Change | Budget to Budget % Change |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|---------------------------------|
| 5919960 - Trans To Prop Appraiser | 12,087,716 | 12,519,081 | 13,591,188 | 13,685,730 | 13,656,310 | 13,842,170 | 156,440 | 1.14% |
| 5919962 - Trans To Prop Appr.-Mstu | 349,378 | 372,449 | 393,324 | 417,100 | 446,520 | 418,760 | 1,660 | 0.40% |
| Expenditures Total | 12,437,094 | 12,891,531 | 13,984,512 | 14,102,830 | 14,102,830 | 14,260,930 | 158,100 | 1.12% |
| | (12,437,094) | (12,891,531) | (13,984,512) | (14,102,830) | (14,102,830) | (14,260,930) | (158,100) | -1.12% |

**BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2026-27 BUDGET BY APPROPRIATION CATEGORY**

Pinellas

COUNTY

EXHIBIT A

| APPROPRIATION CATEGORY | ACTUAL EXPENDITURES 2024-25 | APPROVED BUDGET 2025-26 | ACTUAL EXPENDITURES 3/31/26 | REQUEST 2026-27 | (INCREASE/DECREASE) | | AMOUNT APPROVED 2026-27 | (INCREASE/DECREASE) | |
|---|-----------------------------------|-------------------------------|-----------------------------------|---------------------|--------------------------------|--------------|-------------------------------|---------------------|------|
| | | | | | AMOUNT | % | | AMOUNT | % |
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) | (8) | (8a) |
| PERSONNEL SERVICES (Sch. 1-1A) | 14,102,134 | 15,323,938 | 6,871,816 | 15,315,958 | (7,980) | -0.05% | 15,323,938 | | |
| OPERATING EXPENSES (Sch. II) | 1,758,622 | 1,610,935 | 1,052,924 | 1,782,017 | 171,082 | 10.62% | 1,610,935 | | |
| OPERATING CAPITAL OUTLAY (Sch. III) | | | | | | ---- | | | |
| NON-OPERATING (Sch. IV) | | | | | | ---- | | | |
| TOTAL EXPENDITURES | \$15,860,755 | \$16,934,873 | \$7,924,740 | \$17,097,975 | \$163,102 | 0.96% | \$16,934,873 | | |
| | | | | | | | | | |
| NUMBER OF POSITIONS | | 127 | | 127 | | | 127 | | |
| | | | | | COL (5) - (3) COL (6) / (3) | | | | |

DETAIL OF SALARIES

FY 2026-2027
Pinellas

SCHEDULE I

DOR USE ONLY

| Pos. No. | Position Classification | Annual Rate 9/30/26 | Position Designation | REQUESTED INCREASES | | | APPROVED INCREASES | | | | |
|----------|-----------------------------------|---------------------|----------------------|---------------------|-------|---------|---------------------|-----------|-------|---------|---------------------|
| | | | | Guideline | Other | Funding | Annual Rate 9/30/27 | Guideline | Other | Funding | Annual Rate 9/30/27 |
| (1) | (2) | (3) | (3a) | (4a) | (4b) | (5) | (6) | (7a) | (7b) | (8) | (9) |
| E1 | Property Appraiser | 207,545 | O | | | 207,545 | 207,545 | | | | |
| E10 | Dep Info Sys | 158,350 | SC | 4,751 | | 163,101 | 163,101 | | | | |
| E11 | Dir PAO Budget & Fin Svcs | 119,995 | S | 3,600 | | 123,595 | 123,595 | | | | |
| E16 | Dir Pers Prop Branch Ofc | 142,126 | SC | 4,264 | | 146,390 | 146,390 | | | | |
| E21 | Dir Exempt | 121,250 | C | 3,638 | | 124,888 | 124,888 | | | | |
| E26 | Asst Appr Dir | 108,368 | C | 3,251 | | 111,619 | 111,619 | | | | |
| E27 | Dir Residential Appr | 123,427 | SC | 3,703 | | 127,130 | 127,130 | | | | |
| E3 | Dir Branch Ofc | 132,350 | SC | 3,971 | | 136,321 | 136,321 | | | | |
| E31 | Asst Dir Comcl Appr | 108,430 | C | 3,253 | | 111,683 | 111,683 | | | | |
| E32 | Dir Branch Ofc | 117,541 | SDC | 3,526 | | 121,067 | 121,067 | | | | |
| E33 | Asst Appr Dir | 108,368 | C | 3,251 | | 111,619 | 111,619 | | | | |
| E34 | Mgr CAMA Data Qual | 90,293 | C | 2,709 | | 93,002 | 93,002 | | | | |
| E36 | Dep for Appr | 192,026 | SC | 5,761 | | 197,786 | 197,786 | | | | |
| E38 | Dir PAO Pub Info Svcs | 90,168 | DC | 2,705 | | 92,873 | 92,873 | | | | |
| E4 | Dir Comcl Appr | 155,293 | SC | 4,659 | | 159,952 | 159,952 | | | | |
| E40 | Dep Assess Admin | 157,102 | S | 4,713 | | 31,118 | 161,815 | | | | |
| E47 | Tax Roll Compliance Manager | 82,543 | | 2,476 | | 85,019 | 85,019 | | | | |
| E51 | Comm Comm Mgr | 82,056 | | 2,462 | | 84,518 | 84,518 | | | | |
| E53 | Exec Asst PA | 99,736 | | 2,992 | | 102,728 | 102,728 | | | | |
| E54 | Dir Valuation Analysis & Supt | 127,338 | C | 3,820 | | 131,158 | 131,158 | | | | |
| E55 | PAO Dbase Admin | 147,285 | | 4,419 | | 151,703 | 151,703 | | | | |
| E57 | Dep GIS Land Rcds | 164,403 | SD | 4,932 | | 169,335 | 169,335 | | | | |
| E59 | Asst Dir Land Rcds | 95,659 | | 2,870 | | 98,529 | 98,529 | | | | |
| C210 | Prop Rcds Asst | 39,894 | | 1,197 | | 41,091 | 41,091 | | | | |
| E71 | Prog/Analyst 3 | 118,000 | | 3,540 | | 121,540 | 121,540 | | | | |
| E63 | Information Technology Analyst, C | 118,726 | | 3,562 | | 122,288 | 122,288 | | | | |
| E64 | Business Analyst | 58,469 | | 1,754 | | 60,223 | 60,223 | | | | |
| E65 | Comp Sys Spec | 74,672 | | 2,240 | | 76,912 | 76,912 | | | | |
| E66 | Prog/Analyst 3 | 118,456 | | 3,554 | | 122,010 | 122,010 | | | | |
| E67 | GIS Analyst | 82,410 | | 2,472 | | 84,882 | 84,882 | | | | |
| E68 | Dir Valuation Analysis & Supt | 103,002 | C | 3,090 | | 106,092 | 106,092 | | | | |
| E69 | Mgr, CAMA Data Qual | 67,870 | C | 2,036 | | 69,907 | 69,907 | | | | |
| C1 | Exemptions Tech | 67,038 | D | 2,011 | | 69,050 | 69,050 | | | | |
| C100 | PAO Appraiser 3 | 77,486 | C | 2,325 | | 79,810 | 79,810 | | | | |
| C101 | Prop Rcds Asst | 46,072 | | 1,382 | | 47,454 | 47,454 | | | | |

DETAIL OF SALARIES

SCHEDULE I

FY 2026-2027

Pinellas

DOR USE ONLY

| Pos. No. | Position Classification | Annual Rate 9/30/26 | Position Designation | REQUESTED INCREASES | | | Annual Rate 9/30/27 | APPROVED INCREASES | | | |
|----------|----------------------------|---------------------|----------------------|---------------------|--------|---------|---------------------|--------------------|-------|---------|---------------------|
| | | | | Guideline | Other | Funding | | Guideline | Other | Funding | Annual Rate 9/30/27 |
| (1) | (2) | (3) | (3a) | (4a) | (4b) | (5) | (6) | (7a) | (7b) | (8) | (9) |
| C103 | PAO Appraiser 2 | 74,506 | C | 2,235 | | 76,741 | 76,741 | | | | |
| C107 | PAO Appraiser 2 | 82,659 | D | 2,480 | | 85,139 | 85,139 | | | | |
| C11 | GIS Cad 3 | 77,438 | C | 2,323 | | 79,762 | 79,762 | | | | |
| C118 | Prop Rclds Tech | 46,076 | | 1,382 | | 47,458 | 47,458 | | | | |
| C124 | PAO Appraiser 3 | 71,191 | C | 2,136 | | 73,327 | 73,327 | | | | |
| C125 | GIS Cad 1 | 52,250 | | 1,567 | | 53,817 | 53,817 | | | | |
| C128 | Exemptions Spec | 51,230 | | 1,537 | | 52,767 | 52,767 | | | | |
| C129 | PAO Appraiser 2 | 65,146 | C | 1,954 | | 67,100 | 67,100 | | | | |
| C132 | PAO Appraiser 3 | 77,486 | C | 2,325 | | 79,810 | 79,810 | | | | |
| C133 | Prop Rclds Spec | 69,160 | D | 2,075 | | 71,235 | 71,235 | | | | |
| C137 | Prop Rclds Spec | 51,189 | | 1,536 | | 52,724 | 52,724 | | | | |
| C14 | GIS Cad 1 | 52,250 | | 1,567 | | 53,817 | 53,817 | | | | |
| C141 | GIS Cad 3 | 87,360 | D | 2,621 | | 89,981 | 89,981 | | | | |
| C142 | PAO Appraiser 3 | 66,627 | | 1,999 | | 68,626 | 68,626 | | | | |
| C145 | PAO Appraiser 4 | 80,147 | C | 2,404 | | 82,551 | 82,551 | | | | |
| C146 | PAO Appraiser 3 | 78,740 | | 2,362 | | 81,102 | 81,102 | | | | |
| C151 | PAO Appraiser 4 | 84,992 | C | 2,550 | | 87,542 | 87,542 | | | | |
| C153 | PAO Appraiser 2 | 58,406 | C | 1,752 | | 60,159 | 60,159 | | | | |
| C154 | Prop Rclds Tech | 45,968 | | 1,379 | | 47,347 | 47,347 | | | | |
| C155 | Prop Rclds Asst | 39,894 | | 1,197 | | 41,091 | 41,091 | | | | |
| C156 | PAO Appraiser 3 | 65,083 | | 1,952 | | 67,036 | 67,036 | | | | |
| C157 | Exempt Audit | 61,506 | D | 1,845 | | 63,351 | 63,351 | | | | |
| C159 | PAO Appraiser 3 | 68,744 | C | 2,062 | | 70,806 | 70,806 | | | | |
| C160 | Prop Rclds Asst | 47,937 | | 1,438 | | 49,375 | 49,375 | | | | |
| C161 | PAO Appraiser 3 | 74,003 | | 2,220 | | 76,223 | 76,223 | | | | |
| C162 | Exemptions Spec | 64,166 | | 1,925 | | 66,091 | 66,091 | | | | |
| C165 | Prop Rclds Spec | 60,541 | C | 1,816 | | 62,357 | 62,357 | | | | |
| C166 | Prop Rclds Supv | 70,408 | C | 2,112 | | 72,520 | 72,520 | | | | |
| C167 | GIS Cad 1 | 53,830 | | 1,615 | 12,198 | 67,643 | 67,643 | | | | |
| C17 | GIS Cad 1 | 52,250 | | 1,567 | | 26,909 | 53,817 | | | | |
| C172 | PAO Appraiser 2 | 59,675 | | 1,790 | 3,073 | 64,539 | 64,539 | | | | |
| C174 | Prop Rclds Asst | 43,513 | | 1,305 | | 44,818 | 44,818 | | | | |
| C176 | Prop Rclds Asst | 43,243 | | 1,297 | | 44,540 | 44,540 | | | | |
| C179 | PAO Appraiser 3 | 63,107 | C | 1,893 | | 65,000 | 65,000 | | | | |
| C181 | Accounting & Finance Clerk | 44,886 | | 1,347 | | 46,233 | 46,233 | | | | |
| C182 | PAO Appraiser 2 | 61,963 | | 1,859 | | 63,822 | 63,822 | | | | |
| C183 | PAO Appraiser 3 | 61,963 | C | 1,859 | | 63,822 | 63,822 | | | | |

DETAIL OF SALARIES

SCHEDULE I

FY 2026-2027

Pinellas

DOR USE ONLY

| Pos. No. | Position Classification | Annual Rate 9/30/26 | Position Designation | REQUESTED INCREASES | | | APPROVED INCREASES | | | | |
|----------|-------------------------|---------------------|----------------------|---------------------|-------|---------|---------------------|-----------|-------|---------|---------------------|
| | | | | Guideline | Other | Funding | Annual Rate 9/30/27 | Guideline | Other | Funding | Annual Rate 9/30/27 |
| (1) | (2) | (3) | (3a) | (4a) | (4b) | (5) | (6) | (7a) | (7b) | (8) | (9) |
| C184 | PAO Appraiser 2 | 57,138 | | 1,714 | 2,943 | 61,794 | 61,794 | | | | |
| C186 | Prog/Analyst 2 | 99,445 | | 2,983 | | 102,428 | 102,428 | | | | |
| C187 | PAO Appraiser 2 | 55,182 | | 1,655 | | 56,838 | 56,838 | | | | |
| C188 | PAO Appraiser 2 | 57,138 | | 1,714 | | 58,852 | 58,852 | | | | |
| C189 | PAO Appraiser 2 | 57,138 | | 1,714 | | 58,852 | 58,852 | | | | |
| C19 | GIS Cad 3 | 70,928 | C | 2,128 | | 73,056 | 73,056 | | | | |
| C190 | PAO Appraiser 1 | 65,000 | C | 1,950 | 3,348 | 70,298 | 70,298 | | | | |
| C191 | PAO Appraiser 1 | 57,138 | | 1,714 | | 58,852 | 58,852 | | | | |
| C192 | Trainee Under-Fill A | 45,781 | | 1,373 | | 47,154 | 47,154 | | | | |
| C193 | Prop Rclds Asst | 46,093 | | 1,383 | | 47,476 | 47,476 | | | | |
| C194 | Prop Rclds Asst | 40,706 | | 1,221 | | 41,927 | 41,927 | | | | |
| C196 | Prop Rclds Asst | 51,688 | | 1,551 | | 53,239 | 53,239 | | | | |
| C197 | Prop Rclds Asst | 48,298 | | 1,449 | | 49,747 | 49,747 | | | | |
| C198 | PAO Appraiser 1 | 64,979 | C | 1,949 | | 66,929 | 66,929 | | | | |
| C20 | PAO Appraiser 4 | 80,662 | C | 2,420 | | 83,082 | 83,082 | | | | |
| C200 | PAO Appraiser 2 | 70,054 | | 2,102 | 3,608 | 75,764 | 75,764 | | | | |
| C201 | Prop Rclds Asst | 40,706 | | 1,221 | | 41,927 | 41,927 | | | | |
| C202 | Prop Rclds Asst | 40,706 | | 1,221 | | 41,927 | 41,927 | | | | |
| C203 | PAO Appraiser 2 | 61,568 | C | 1,847 | 3,171 | 66,586 | 66,586 | | | | |
| C204 | Prop Rclds Supv | 66,778 | | 2,003 | | 68,781 | 68,781 | | | | |
| C205 | GIS Cad 1 | 52,250 | | 1,567 | | 53,817 | 53,817 | | | | |
| C206 | Trainee Under-Fill A | 48,006 | | 1,440 | 2,472 | 51,919 | 51,919 | | | | |
| C24 | PAO Appraiser 3 | 88,358 | D | 2,651 | | 84,008 | 91,009 | | | | |
| C28 | PAO Appraiser 3 | 84,282 | C | 2,528 | | 86,810 | 86,810 | | | | |
| C3 | Prop Rclds Spec | 59,380 | | 1,781 | | 61,161 | 61,161 | | | | |
| C30 | PAO Appraiser 3 | 71,386 | C | 2,142 | | 73,528 | 73,528 | | | | |
| C31 | Prop Rclds Spec | 64,854 | | 1,946 | | 66,800 | 66,800 | | | | |
| C33 | PAO Appraiser 4 | 95,389 | C | 2,862 | | 98,250 | 98,250 | | | | |
| C35 | PAO Appraiser 2 | 68,286 | | 2,049 | | 70,335 | 70,335 | | | | |
| C38 | Prop Rclds Supv | 70,595 | | 2,118 | | 72,713 | 72,713 | | | | |
| C4 | PAO Appraiser 3 | 73,008 | C | 2,190 | | 75,198 | 75,198 | | | | |
| C40 | PAO Appraiser 1 | 56,014 | C | 1,680 | 2,885 | 60,580 | 60,580 | | | | |
| C41 | Prop Rclds Spec | 58,760 | | 1,763 | | 60,523 | 60,523 | | | | |
| C45 | PAO Appraiser 3 | 83,283 | C | 2,498 | | 85,782 | 85,782 | | | | |
| C46 | Prop Rclds Asst | 39,894 | | 1,197 | | 41,091 | 41,091 | | | | |
| C47 | PAO Appraiser 4 | 95,389 | DC | 2,862 | | 98,250 | 98,250 | | | | |
| C48 | PAO Appraiser 4 | 95,389 | DC | 2,862 | | 34,010 | 98,250 | | | | |

| DETAIL OF SALARIES | | | | | | | | | | | |
|-----------------------|-------------------------|---------------------|----------------------|---------------------|----------|-------------|---------------------|--------------------|-------|--------------|---------------------|
| FY 2026-2027 | | | | | | | | | | SCHEDULE I | |
| Pinellas | | | | | | | | | | DOR USE ONLY | |
| | | | | REQUESTED INCREASES | | | | APPROVED INCREASES | | | |
| Pos. No. | Position Classification | Annual Rate 9/30/26 | Position Designation | Guideline | Other | Funding | Annual Rate 9/30/27 | Guideline | Other | Funding | Annual Rate 9/30/27 |
| (1) | (2) | (3) | (3a) | (4a) | (4b) | (5) | (6) | (7a) | (7b) | (8) | (9) |
| C52 | Accountant 2 | 78,811 | | 2,364 | | 81,176 | 81,176 | | | | |
| C54 | PAO Appraiser 3 | 90,979 | C | 2,729 | | 93,709 | 93,709 | | | | |
| C55 | Deed Spec | 65,978 | D | 1,979 | | 67,957 | 67,957 | | | | |
| C57 | Prop Rcds Asst | 48,332 | | 1,450 | | 49,782 | 49,782 | | | | |
| C59 | PAO Appraiser 4 | 77,376 | C | 2,321 | | 79,697 | 79,697 | | | | |
| E70 | Asst Appr Dir | 68,405 | | 2,052 | | 70,457 | 70,457 | | | | |
| C6 | PAO Appraiser 1 | 49,982 | | 1,499 | | 51,482 | 51,482 | | | | |
| C61 | PAO Appraiser 1 | 56,014 | | 1,680 | 2,885 | 60,580 | 60,580 | | | | |
| C66 | Prop Rcds Spec | 55,432 | | 1,663 | | 57,095 | 57,095 | | | | |
| C67 | PAO Appraiser 3 | 73,354 | C | 2,201 | | 75,554 | 75,554 | | | | |
| C72 | PAO Appraiser 2 | 80,496 | C | 2,415 | | 82,911 | 82,911 | | | | |
| C79 | PAO Appraiser 4 | 95,389 | C | 2,862 | | 98,250 | 98,250 | | | | |
| C84 | PAO Appraiser 3 | 89,296 | | 2,679 | | 91,975 | 91,975 | | | | |
| C85 | Prop Rcds Spec | 56,828 | | 1,705 | | 58,532 | 58,532 | | | | |
| C90 | Prop Rcds Asst | 40,290 | | 1,209 | | 41,498 | 41,498 | | | | |
| C94 | Prop Rcds Spec | 56,828 | | 1,705 | | 58,532 | 58,532 | | | | |
| C98 | Prop Rcds Spec | 56,160 | | 1,685 | | 57,845 | 57,845 | | | | |
| C99 | PAO Appraiser 3 | 73,419 | C | 2,203 | | 75,622 | 75,622 | | | | |
| | unused rate | 148,233 | | 4,447 | | | 152,680 | | | | |
| New Positions: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 1 | Official | \$207,545 | | | | \$207,545 | \$207,545 | | | | |
| 126 | Current Positions | \$9,748,986 | | \$292,470 | \$36,582 | \$9,696,510 | \$10,078,037 | | | | |
| | New Positions | | | | | | | | | | |
| 127 | TOTAL | \$9,956,531 | | \$292,470 | \$36,582 | \$9,904,055 | \$10,285,582 | | | | |

| DETAIL OF PERSONNEL SERVICES | | | | | | | SCHEDULE IA |
|---------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------|----------------|-------------------------|
| Pinellas | | | | | | | |
| OBJECT CODE | ACTUAL EXPENDITURES 2024-25 | APPROVED BUDGET 2025-26 | ACTUAL EXPENDITURES 3/31/26 | REQUEST 2026-27 | INCREASE/(DECREASE) | | AMOUNT APPROVED 2026-27 |
| | | | | | AMOUNT | % | |
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) |
| PERSONNEL SERVICES: | | | | | | | |
| 11 OFFICIAL | 201,931 | 207,545 | 103,772 | 207,545 | | | |
| 12 EMPLOYEES (REGULAR) | 8,742,598 | 9,686,248 | 4,333,928 | 9,696,510 | 10,262 | 0.11% | |
| 13 EMPLOYEES (TEMPORARY) | | | | | | ----- | |
| 14 OVERTIME | 79,380 | 1,000 | | 1,000 | | | |
| 15 SPECIAL PAY | 254,514 | 171,757 | 97,489 | 209,430 | 37,673 | 21.93% | |
| 21 FICA | | | | | | | |
| 2152 REGULAR | 680,752 | 765,348 | 331,116 | 771,351 | 6,003 | 0.78% | |
| 2153 OTHER | | | | | | ----- | |
| 22 RETIREMENT | | | | | | | |
| 2251 OFFICIAL | 116,521 | 113,258 | 55,418 | 114,150 | 892 | 0.79% | |
| 2252 EMPLOYEE | 904,093 | 1,036,322 | 442,713 | 1,030,949 | (5,373) | -0.52% | |
| 2253 SMS/SES | 421,860 | 401,391 | 192,824 | 374,499 | (26,892) | -6.70% | |
| 2254 DROP | 256,910 | 263,850 | 136,005 | 243,339 | (20,511) | -7.77% | |
| 23 LIFE & HEALTH INSURANCE | 2,364,735 | 2,593,869 | 1,130,501 | 2,573,835 | (20,034) | -0.77% | |
| 24 WORKER'S COMPENSATION | 78,840 | 83,350 | 46,675 | 93,350 | 10,000 | 12.00% | |
| 25 UNEMPLOYMENT COMP. | | | 1,375 | | | ----- | |
| TOTAL PERSONNEL SERVICES | \$14,102,134 | \$15,323,938 | \$6,871,816 | \$15,315,958 | (\$7,980) | -0.05% | |
| | 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 | | | | | | | Pinellas | SCHEDULE II |
|---------------------------------|---------------------|-----------------|---------------------|---------|---------------------|--------|-----------------|-------------|
| OBJECT CODE | ACTUAL EXPENDITURES | APPROVED BUDGET | ACTUAL EXPENDITURES | REQUEST | INCREASE/(DECREASE) | | AMOUNT APPROVED | |
| | 2024-25 | 2025-26 | 3/31/26 | 2026-27 | AMOUNT | % | 2026-27 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) | |
| OPERATING EXPENSES: | | | | | | | | |
| 31 PROFESSIONAL SERVICES | | | | | | | | |
| 3151 E.D.P. | | | | | | ---- | | |
| 3152 APPRAISAL | | | | 12,500 | 12500 | ---- | | |
| 3153 MAPPING | | 5,000 | 20,000 | 5,000 | | | | |
| 3154 LEGAL | 16,550 | 1,000 | 1,513 | 1,000 | | | | |
| 3159 OTHER | 8,990 | 9,000 | 4,421 | 9,000 | | | | |
| 32 ACCOUNTING & AUDITING | 12,478 | 15,000 | | 15,000 | | | | |
| 33 COURT REPORTER | 781 | 100 | 10 | 100 | | | | |
| 34 OTHER CONTRACTUAL | 336,353 | 278,000 | 306,944 | 282,000 | 4000 | 1.44% | | |
| 40 TRAVEL | 48,045 | 48,273 | 12,950 | 48,354 | 81 | 0.17% | | |
| 41 COMMUNICATIONS | 15,946 | 16,000 | 6,644 | 16,000 | | | | |
| 42 TRANSPORTATION | | | | | | | | |
| 4251 POSTAGE | 215,618 | 179,500 | 214,435 | 179,500 | | | | |
| 4252 FREIGHT | 2,013 | 500 | 462 | 500 | | | | |
| 43 UTILITIES | | | | | | ---- | | |
| 44 RENTALS & LEASES | | | | | | | | |
| 4451 OFFICE EQUIPMENT | | 600 | | 600 | | | | |
| 4452 VEHICLES | 87,188 | 99,600 | 53,861 | 96,000 | (3600) | -3.61% | | |
| 4453 OFFICE SPACE | | | | | | ---- | | |
| 4454 E.D.P. | | | | | | ---- | | |
| 45 INSURANCE & SURETY | | | | | | ---- | | |

| DETAIL OF OPERATING EXPENSES | | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|----------|
| Pinellas | | | | | | SCHEDULE II | |
| OBJECT CODE | ACTUAL | APPROVED | ACTUAL | REQUEST | INCREASE/(DECREASE) | | AMOUNT |
| | EXPENDITURES | BUDGET | EXPENDITURES | | AMOUNT | % | APPROVED |
| (1) | 2024-25 | 2025-26 | 3/31/26 | 2026-27 | (6) | (6a) | 2026-27 |
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) |
| 46 REPAIR & MAINTENANCE | | | | | | | |
| 4651 OFFICE EQUIPMENT | 13,423 | 16,150 | 15,139 | 16,150 | | | |
| 4652 VEHICLES | 27,852 | 26,820 | 13,108 | 26,820 | | | |
| 4653 OFFICE SPACE | 7,069 | | 3,321 | | | ---- | |
| 4654 E.D.P. | 651,712 | 686,389 | 268,324 | 825,142 | 138,753 | 20.21% | |
| 47 PRINTING & BINDING | 18,651 | 7,500 | 12,147 | 7,500 | | | |
| 49 OTHER CURRENT CHARGES | | | | | | | |
| 4951 LEGAL ADVERTISEMENTS | | | | | | ---- | |
| 4952 AERIAL PHOTOS | | | | | | ---- | |
| 4959 OTHER | | | | | | ---- | |
| 51 OFFICE SUPPLIES | 37,712 | 30,000 | 16,800 | 30,000 | | | |
| 52 OPERATING SUPPLIES | 19,250 | | 3,588 | | | ---- | |
| 54 BOOKS & PUBLICATIONS | | | | | | | |
| 5451 BOOKS | 2,663 | 2,500 | 3,802 | 2,500 | | | |
| 5452 SUBSCRIPTIONS | 129,707 | 85,478 | 48,042 | 103,101 | 17,623 | 20.62% | |
| 5453 EDUCATION | 58,424 | 57,225 | 15,104 | 58,950 | 1,725 | 3.01% | |
| 5454 DUES/MEMBERSHIPS | 48,198 | 46,300 | 32,308 | 46,300 | | | |
| TOTAL OPERATING EXPENSES | \$1,758,622 | \$1,610,935 | \$1,052,924 | \$1,782,017 | \$171,082 | 10.62% | |

Post this total to Post this total to Post this total to Post this total to Col. (5) - (3) Col. (6) / (3)
 Col. (2) Ex. A Col. (3) Ex. A Col. (4) Ex. A Col. (5) Ex. A.

| DETAIL OF OPERATING CAPITAL OUTLAY | | | | | | | SCHEDULE III |
|-------------------------------------|--------------|----------|--------------|---------|---------------------|------|-----------------|
| Pinellas | | | | | | | |
| OBJECT CODE | ACTUAL | APPROVED | ACTUAL | REQUEST | INCREASE/(DECREASE) | | AMOUNT APPROVED |
| | EXPENDITURES | BUDGET | EXPENDITURES | | AMOUNT | % | |
| | 2024-25 | 2025-26 | 3/31/26 | 2026-27 | | | 2026-27 |
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) |
| CAPITAL OUTLAY: | | | | | | | |
| 64 MACHINERY & EQUIPMENT | | | | | | | |
| 6451 E.D.P. | | | | | | ---- | |
| 6452 OFFICE FURNITURE | | | | | | ---- | |
| 6453 OFFICE EQUIPMENT | | | | | | ---- | |
| 6454 VEHICLES | | | | | | ---- | |
| 66 BOOKS | | | | | | ---- | |
| 68 INTANGIBLE ASSETS | | | | | | ---- | |
| TOTAL CAPITAL OUTLAY | | | | | | ---- | |

Post this total to Post this total to Post this total to Post this total to Col. (5) - (3) Col. (6) / (3)
 Col. (2) Ex. A Col. (3) Ex. A Col. (4) Ex. A Col. (5) Ex. A.

| DETAIL OF NON-OPERATING | | | | | | | |
|----------------------------|---------------------|-----------------|---------------------|---------|---------------------|------|-------------|
| | | | | | | | SCHEDULE IV |
| Pinellas | | | | | | | |
| OBJECT CODE | ACTUAL EXPENDITURES | APPROVED BUDGET | ACTUAL EXPENDITURES | REQUEST | INCREASE/(DECREASE) | | AMOUNT |
| | 2024-25 | 2025-26 | 3/31/26 | 2026-27 | AMOUNT | % | APPROVED |
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) |
| NON-OPERATING: | | | | | | | |
| 91 E.D.P. CONTRACT RESERVE | | | | | | ---- | |
| 92 OTHER CONTRACT RESERVE | | | | | | ---- | |
| 93 SPECIAL CONTINGENCY | | | | | | ---- | |
| 94 EMERGENCY CONTINGENCY | | | | | | ---- | |
| TOTAL NON-OPERATING | | | | | | ---- | |

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

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

Col. (5) - (3) Col. (6) / (3)

COMMISSIONS DUE FOR THE 2027 FISCAL YEAR

| | | | | |
|--------------------------------|-----------------------------|--------------------------|--------------------------|------------------------------|
| 2025 TAXES LEVIED | 2027 PROPOSED BUDGET | | | 17,097,975.00 |
| 2,666,027,588.56 | | | | |
| TAXING AUTHORITY | 2025 TAXES LEVIED | % OF TOTAL LEVIED | BUDGETED TOTAL \$ | QUARTERLY REQUISITION |
| Pinellas County Municipalities | 566,622,460.53 | 21.253436% | 3,633,907.13 | 908,476.78 |
| Pinellas County School Board | 954,575,797.86 | 35.805173% | 6,121,959.58 | 1,530,489.90 |
| General Fund County | 637,163,208.21 | 23.899348% | 4,086,304.53 | 1,021,576.13 |
| General Fund MSTU | 65,295,459.08 | 2.449167% | 418,757.90 | 104,689.48 |
| SUB TOTAL | 2,223,656,925.68 | 83.407124% | 14,260,929.14 | 3,565,232.29 |

| | | | | |
|----------------------------------|----------------|-----------|------------|------------|
| Emergency Medical Services | 108,017,635.38 | 4.051632% | 692,747.08 | 173,186.77 |
| Library Services | 9,787,750.26 | 0.367129% | 62,771.56 | 15,692.89 |
| Library Services East Lake Fire | 1,116,352.60 | 0.041873% | 7,159.48 | 1,789.87 |
| MSTU USSD | 1,143,297.40 | 0.042884% | 7,332.28 | 1,833.07 |
| East Lake Recreation | 1,116,352.60 | 0.041873% | 7,159.48 | 1,789.87 |
| Health Department | 10,003,407.53 | 0.375218% | 64,154.63 | 16,038.66 |
| Feather Sound Community Services | 335,684.23 | 0.012591% | 2,152.84 | 538.21 |
| Palm Harbor MSTU | 1,864,938.58 | 0.069952% | 11,960.37 | 2,990.09 |
| Palm Harbor Recreation | 1,864,938.58 | 0.069952% | 11,960.37 | 2,990.09 |
| SUB TOTAL | 135,250,357.16 | 5.073104% | 867,398.09 | 216,849.52 |

FIRE DISTRICTS

| | | | | |
|----------------|--------------|-----------|-----------|-----------|
| Belleair Bluff | 760,080.90 | 0.028510% | 4,874.61 | 1,218.65 |
| Clearwater | 2,895,373.15 | 0.108603% | 18,568.83 | 4,642.21 |
| Dunedin | 1,205,175.68 | 0.045205% | 7,729.13 | 1,932.28 |
| Gandy | 70,089.94 | 0.002629% | 449.51 | 112.38 |
| High Point | 3,170,005.66 | 0.118904% | 20,330.13 | 5,082.53 |
| Largo | 2,011,805.56 | 0.075461% | 12,902.27 | 3,225.57 |
| Pinellas Park | 1,182,228.88 | 0.044344% | 7,581.96 | 1,895.49 |
| Safety Harbor | 168,315.49 | 0.006313% | 1,079.45 | 269.86 |
| Seminole | 9,179,616.39 | 0.344318% | 58,871.43 | 14,717.86 |
| South Pasadena | 74,818.61 | 0.002806% | 479.83 | 119.96 |
| Tarpon Springs | 702,258.88 | 0.026341% | 4,503.78 | 1,125.95 |
| Tierra Verde | 2,818,327.63 | 0.105713% | 18,074.72 | 4,518.68 |

| | | | | |
|------------------|---------------|-----------|------------|-----------|
| SUB TOTAL | 24,238,096.77 | 0.909147% | 155,445.65 | 38,861.42 |
|------------------|---------------|-----------|------------|-----------|

Billing Schedule

| | | | | | | | | | | |
|---------------------------|------------------|------------|----------------------|--------------|--------------|--------------|--------------|---------------|----------|---|
| GRAND TOTAL B.C.C. | 2,383,145,379.61 | 89.389374% | 15,283,772.88 | 3,820,943.23 | 3,820,943.23 | 3,820,943.23 | 3,820,943.19 | 15,283,772.88 | Variance | - |
|---------------------------|------------------|------------|----------------------|--------------|--------------|--------------|--------------|---------------|----------|---|

OTHER TAXING AUTHORITIES

| | | | | | | | | | | |
|-------------------------------|----------------|------------|---------------------|------------|------------|------------|------------|------------|--------------|--------|
| Clearwater Dwntwn Devl. Board | 535,635.27 | 0.020091% | 3,435.18 | 858.79 | 858.79 | 858.79 | 858.79 | 858.81 | 3,435.18 | 0.00 |
| East Lake Tarpon Fire Dist | 8,773,162.58 | 0.329072% | 56,264.73 | 14,066.18 | 14,066.18 | 14,066.18 | 14,066.18 | 14,066.19 | 56,264.73 | 0.00 |
| Juvenile Welfare Board | 115,738,930.23 | 4.341250% | 742,265.89 | 185,566.47 | 185,566.47 | 185,566.47 | 185,566.47 | 185,566.48 | 742,265.89 | 0.00 |
| Lealman Fire & Rescue | 11,782,277.97 | 0.441941% | 75,563.02 | 18,890.75 | 18,890.75 | 18,890.75 | 18,890.75 | 18,890.77 | 75,563.02 | 0.00 |
| Palm Harbor Fire Dist | 14,919,477.87 | 0.559615% | 95,682.75 | 23,920.69 | 23,920.69 | 23,920.69 | 23,920.69 | 23,920.68 | 95,682.75 | (0.00) |
| Pinellas Park Wtr Mngt Dist | 9,324,558.65 | 0.349755% | 59,800.98 | 14,950.25 | 14,950.25 | 14,950.25 | 14,950.25 | 14,950.23 | 59,800.98 | (0.00) |
| Pinellas Planning Council | 2,455,309.99 | 0.092096% | 15,746.58 | 3,936.65 | 3,936.65 | 3,936.65 | 3,936.65 | 3,936.63 | 15,746.58 | (0.00) |
| Pinellas Suncoast Transit | 89,566,112.38 | 3.359534% | 574,412.34 | 143,603.09 | 143,603.09 | 143,603.09 | 143,603.09 | 143,603.07 | 574,412.34 | (0.00) |
| Pinellas Suncoast Fire | 4,099,699.40 | 0.153776% | 26,292.51 | 6,573.13 | 6,573.13 | 6,573.13 | 6,573.13 | 6,573.12 | 26,292.51 | (0.00) |
| Southwest Fla Wtr Mngt Dist | 25,687,044.61 | 0.963495% | 164,738.15 | 41,184.54 | 41,184.54 | 41,184.54 | 41,184.54 | 41,184.53 | 164,738.15 | 0.00 |
| GRAND TOTAL OTHERS | 282,882,208.95 | 10.610626% | 1,814,202.13 | 453,550.53 | 453,550.54 | 453,550.54 | 453,550.54 | 453,550.51 | 1,814,202.13 | (0.00) |

| | | | | | | | | | | |
|-------------------------|------------------|------|----------------------|--------------|--------------|--------------|--------------|--------------|---------------|--------|
| GRAND TOTAL FEES | 2,666,027,588.56 | 100% | 17,097,975.01 | 4,274,493.75 | 4,274,493.77 | 4,274,493.77 | 4,274,493.77 | 4,274,493.70 | 17,097,975.01 | (0.00) |
|-------------------------|------------------|------|----------------------|--------------|--------------|--------------|--------------|--------------|---------------|--------|

OFFICES OF MIKE TWITTY, MAI, PINELLAS COUNTY PROPERTY APPRAISER