



# REVIEW OF MUNICIPAL SERVICE TAXING UNITS & PHCSA

May 14, 2026 BCC Work Session

- **This Budget Study was conducted to create a comprehensive list of all funding provided to each MSTU back to FY20.**
- **The Study also provides:**
  - **non-County revenue sources for each MSTU.**
  - **expenses for FY20 – FY25**
  - **An explanation of each MSTU's historic ad valorem rates and revenues.**

# MSTUs included in the study

**The MSTUs in this Budget Preparation Study include:**

- **Public Library Services District MSTU**
- **Palm Harbor Community Services MSTU**
- **Feather Sound Community Services MSTU**
- **East Lake Library Services MSTU**
- **East Lake Recreation Services MSTU**
- **Greater Seminole Recreation Area MSTU**

**The Palm Harbor Community Services Agency (PHCSA) includes:**

- **Palm Harbor Community Services MSTU**
  - **Palm Harbor Library Services**
  - **Palm Harbor Recreation Services**
- **East Lake Library Services MSTU**
- **East Lake Recreation Services MSTU**

# Key Findings

- **Millage rates for each MSTU have remained unchanged since FY20.**
- **Each MSTU's ad valorem revenues have increased each year proportionate to the property value increases for each MSTU district. Each MSTU's budget has similarly increased.**
- **Non-County funding for each MSTU ranged from 0% to 40% of total funding received.**

## The Public Library Services District MSTU:

- Received \$43.4M in ad valorem revenues from FY20 – FY25
- Distributed \$37.7M of that revenue to support local libraries in Pinellas County.
- Received 85.4% of its total funding from the County through ad valorem taxes.

**From FY20- FY25, PHCSA received:**

- **\$43.3M in ad valorem revenues**
- **\$14.6M of non-County funding**
- **\$1.1M in County CIP funding**
- **\$456K from MSTU Special Projects**

## **Within PHCSA:**

- **Palm Harbor Community Services MSTU (Library and Recreation) received \$16.8M in ad valorem revenues FY20-25.**
  - **The MSTU received 59.7% of its total funding from the County and 40.3% from non-County funding**
- **East Lake Library Services MSTU received 69.2% of its funding from the County and 30.8% from non-County funding.**
- **East Lake Recreation Services MSTU received 99.4% of its funding from the County.**

# Feather Sound and Seminole

- **Feather Sound Community Services MSTU and Greater Seminole Recreation Area MSTU received 100% of their funding from the County.**
- **Feather Sound received a total of \$1.6M in ad valorem revenues from FY20 – FY25.**
- **Greater Seminole Recreation Area MSTU received a total of \$1.0M in ad valorem revenues in FY25, its first year of funding operations.**

# Recommendations

- **A constructive focus for the MSTUs could be on the potential of additional external sources to offset and optimize their revenues to decrease future or sole reliance on ad valorem revenues.**

# Questions?