



City of South Pasadena

7047 SUNSET DRIVE SOUTH
SOUTH PASADENA, FLORIDA 33707
PH: (727) 347-4171 FAX: (727) 345-0518
WWW.MYSOUTHPASADENA.COM

AGENDA

ADMINISTRATIVE WORKSHOP
SOUTH PASADENA, FLORIDA

TUESDAY, JUNE 23, 2026
FOLLOWING THE AGENDA MEETING
(APPROXIMATELY 9:05 A.M.)

CALL TO ORDER
ROLL CALL

DISCUSSION ITEM

- Budget

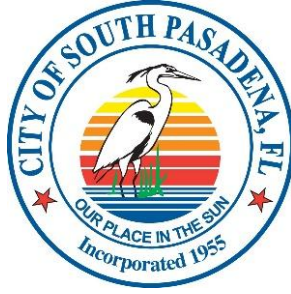
ADJOURN

Carley Lewis

Carley Lewis, City Clerk

This meeting is open to the public. Ordinances may be inspected by the public in the office of the City Clerk at City Hall from 8:00 a.m. to 4:00 p.m. Monday through Friday with the exception of holidays. Any person who decides to appeal any decision of the City Commission with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

The City of South Pasadena is committed to providing reasonable accommodation for access for the disabled. In accordance with the Americans with Disabilities Act and F.S. 286.26, anyone needing assistance with regard to this meeting should contact the City Clerk's Office in writing at least 48 hours prior to the meeting. For more information or assistance please contact the City Clerk's office at 727-347-4171.



Section 1

Discussion of Millage Rate



City of South Pasadena

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Memorandum

Date: June 23, 2026
To: Mayor and City Commission
From: Heather Guadagnoli, Finance Director
Subject: Tentative Property Tax Millage Rate for FY 2026-2027

Background:

Each year, the City is required to calculate and set an ad valorem millage rate per Chapter 200 of the Florida Statute - Determination of Millage, as presented in Table 1.

Discussion:

Per the Pinellas County Property Appraiser's 2026 Estimated Taxable Values as of May 29, 2026, the City's overall taxable value decreased 0.83%. The millage rate calculations being presented at today's Administrative Workshop are based on this preliminary estimate.

On or before July 1, 2026, the Property Appraiser is required to submit the Certified Taxable Values to the State of Florida. The Property Appraiser has indicated that their office is likely to provide these amounts on June 29, 2026. Therefore, the Finance Department may change the recommended millage rate and will provide an updated evaluation at the July 1, 2026 Regular Commission meeting.

The City must notify the Property Appraiser of the current year's calculated rolled-back rate, the proposed millage rate and the date, time and place of the City's first public hearing for setting the tentative millage and the budget by July 28, 2026. Also, the City is required to complete the Maximum Millage Levy Calculation - preliminary disclosure (form DR-420MMP) to the State by this date. Staff anticipates the submittal of the City's completed forms will be completed shortly after the July 1, 2026 Regular Commission meeting.

Rolled-Back Millage Rate:

The rolled-back millage rate is defined as the millage rate that would produce the same amount of Ad Valorem revenue as was levied during the prior year, exclusive of new construction, additions and boundary changes. Based upon this year's estimated gross taxable value, the calculated rolled-back rate is 5.2862 mills, which would generate revenues of \$4,598,822 at a 96% collection rate, after allowing a 4% discount for early payment. This is \$92,783 less than the budgeted revenue for fiscal year 2026. An excerpt from the 2026 budget is below that shows \$4,691,605 was budgeted for Ad Valorem.

CITY OF SOUTH PASADENA
FISCAL YEAR 2026 ADOPTED BUDGET
ADOPTED MILLAGE 5.175

ACCOUNT #	ACCOUNT NAME	As Amended Sep-23	As Amended 4/9/2024	As Amended 6/10/2025	
		2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET
	GENERAL FUND REVENUES:				
	TAXES:				
001-311.1000	AD VALOREM TAXES	-3,947,320	-4,477,185	-4,913,775	-4,691,605

Tentative Millage:

The proposed, tentative millage rate is important because once set, this rate *cannot be increased* unless each taxpayer is mailed a “Revised Notice of Proposed Property Tax.” The final millage rate **cannot** exceed the tentatively adopted millage rate, but it can always be lower.

Examples of projected revenues by millage rate at 96% collection rate:

- a. 5.1750 mill = \$4,502,122 net ad valorem revenue – existing rate – 2.1% lower than roll back
- b. 5.2862 mill = \$4,598,822 net ad valorem revenue – the preliminary roll back rate
- c. 5.8148 mill = \$5,058,704 net ad valorem revenue – 10% higher than the roll back rate

Budget Public Hearings:

The City must hold two public hearings on the millage rate and budget and the City’s meetings may not be on the same date as that of the County or the School Board. The City is required to notify the Property Appraiser of the date, time and location of the City’s first public hearing for millage and budget and this information is printed on the tax bills. Any change in the meeting time of the first public hearing on the budget will require notice to each City property taxpayer. Accordingly, Staff recommends that Commission will establish its public hearings for the millage rate and budget on the following dates and times:

- First Public Hearing, Wednesday, September 9, 2026 – 7:00 P.M.
- Final Public Hearing, Wednesday September 16, 2026 – 7:00 P.M.

These budget hearing dates do not conflict with the meeting dates of the School Board or Pinellas County Commission.

Table 1 – Statutory Schedule for Determination of Millage

1. Day 1 is on or by July 1: The Property Appraiser certifies the taxable value of real property within the jurisdiction of the taxing authority.
2. Within 35 days: (by July 28) the City shall advise the Property Appraiser of: 1) proposed, tentative millage rate 2) current year rolled-back rate and 3) date, time and place of first public budget hearing.
3. By 55th day: (Aug. 17) - No later than 55 days after certification of value, the Property Appraiser shall mail out to the City and the property owners a Notice of Proposed Property Taxes (TRIM Notices).
4. By 80th day: (Sept. 3 to Sept. 18) - not earlier than 65 days after certification, but within 80 days of certification of value, the City shall hold a public hearing on the tentative budget and proposed millage rate. The City has selected Sept. 9, 2026 for this hearing.
5. By 95th day: (Sept. 13) - within 15 days of the tentative budget hearing, the City shall advertise its intent to adopt a final millage and budget.
6. 97 - 100th day: (Sept. 16) - The City shall hold a public hearing to adopt a final millage rate and budget that shall be held not less than 2 days or more than 5 days, after the day that the advertisement is first published. The City has selected September 16, 2026 for this hearing.
7. Within 3 days of the second and final budget hearing (by Sept. 18): The Resolution adopting the final millage rate shall be forwarded to the Property Appraiser and the Tax Collector.
8. The Property Appraiser notifies the City of the final adjusted tax roll (Sept. 30).
9. Within 30 days of the final hearing (by Oct. 2): no later than 30 days following the adoption of the millage and budget ordinances or resolutions, each City shall certify that they have complied with the provision of Chapter 200, F.S., to the Division of Ad Valorem Tax, Department of Revenue.

Recommendation:

Staff requests that the Commission confirm the dates and times of the public hearings set forth in the schedule above and set the proposed, tentative millage rate at 5.8148 mills.

Respectfully Submitted,

Heather Guadagnoli

Heather Guadagnoli, Finance Director

City of South Pasadena
FY 2027 Budget
Preliminary (Estimated) Millage Options
June 1, 2026 - ESTIMATED VALUES

Taxable value of Personal Property	45,580,985
Real Estate Property Taxable Value	860,643,276
Current Year Gross Taxable Value	906,224,261
Less: New Construction	11,589,379
Current Year Adjusted Taxable Value	894,634,882
Prior Year FINAL taxable Value	913,850,448
Prior Year Millage	0.00517500
2026 Ad Valorem Proceeds	4,729,176
Divided By - Adjusted Taxable Value	894,634,882
Roll Back Millage Rate	0.0052862

Staff recommendation is to submit a millage rate of 5.8148 to the Pinellas County Property Appraiser.



Current Year Gross Taxable Value - ESTIMATE

Millage Rate

Total Proceeds - 100%

Proceeds @ 96% (Budgeted)

Increase (decrease) from FY 2026

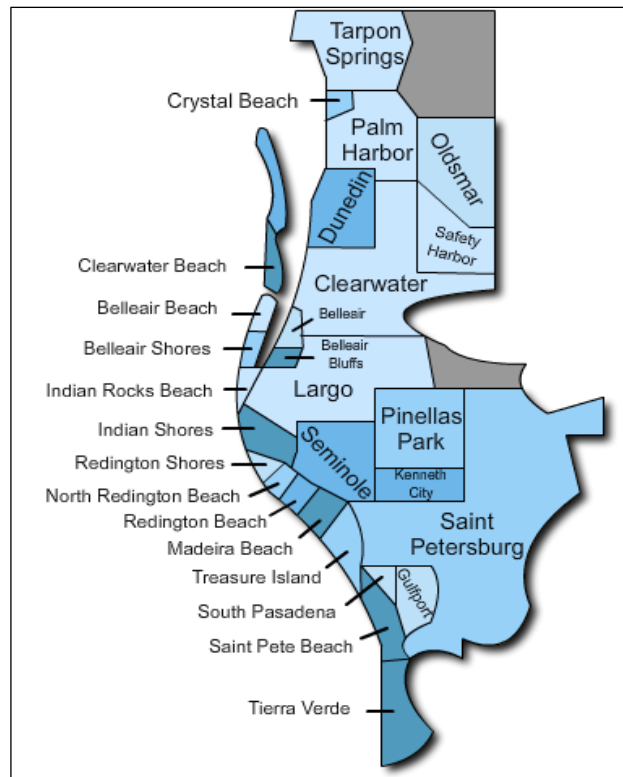
% Change Compared to Roll Back Rate

Roll Back Rate or Lower - Majority Vote is Required		Up to 110% of Roll Back Rate - 2/3 Vote is Required		Unanimous
5.1750	5.2862	5.4754	5.8148	6.0229
Existing	Roll Back	Previously Calculated as Majority Vote	110% Over Roll Back	10% Over (Previously Calculated) Majority
906,224,261	906,224,261	906,224,261	906,224,261	906,224,261
0.0051750	0.0052862	0.0054754	0.0058148	0.0060229
4,689,711	4,790,439	4,961,937	5,269,483	5,458,131
4,502,122	4,598,822	4,763,460	5,058,704	5,239,805
(39,466)	61,263	232,761	540,307	728,955
-2.10%	0.00%	3.58%	10.00%	13.94%
Existing rate based on preliminary estimated taxable values	Calculation above	Roll back rate x personal income adjustment - not allowed in calculations if legislation passes	Roll back rate x 110% - new legislation	Previously majority vote rate x 110% - no longer relevant if legislation passes

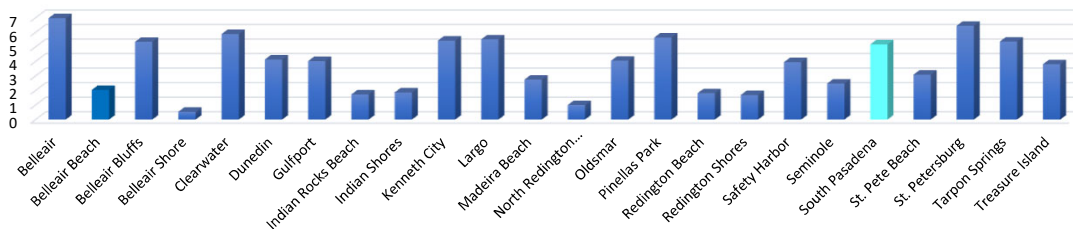
ANALYSIS OF MILLAGE RATE COMPARED TO SURROUNDING MUNICIPALITIES

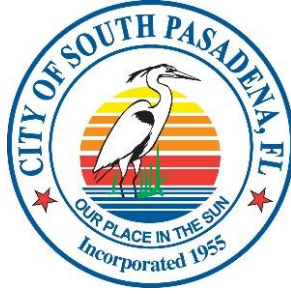
Municipality	Millage Rate
Belleair	6.9777
Belleair Beach	2.0394
Belleair Bluffs	5.3500
Belleair Shore	0.5345
Clearwater	5.8850
Dunedin	4.1345
Gulfport	4.0258
Indian Rocks Beach	1.7300
Indian Shores	1.8700
Kenneth City	5.4373
Largo	5.5200
Madeira Beach	2.7500
North Redington Beach	1.0000
Oldsmar	4.0500
Pinellas Park	5.6500
Redington Beach	1.8149
Redington Shores	1.6896
Safety Harbor	3.9500
Seminole	2.4793
South Pasadena	5.1750
St. Pete Beach	3.0913
St. Petersburg	6.4525
Tarpon Springs	5.3700
Treasure Island	3.8129

Pinellas County



Millage Rates Levied for 2025 Taxes





Section 2

Step Pay Plan & Wage Analysis

CITY OF SOUTH PASADENA
FY 2026 - 2027
12 STEP PAY PLAN - GENERAL EMPLOYEES - 4% INCREASE OVER PRIOR YEAR

Hourly Rate	Annual Rate
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JOB TITLE	START	1	2	3	4	5	6	7	8	9	10	11	12
MUNICIPAL MAINTENANCE I / OFFICE ASSISTANT - CID (TEMP)	23.74	24.42	25.11	25.83	26.56	27.32	28.10	28.90	29.72	30.56	31.43	32.33	33.25
	43,213	44,443	45,707	47,008	48,346	49,722	51,137	52,592	54,088	55,628	57,211	58,839	60,513
MUNICIPAL MAINTENANCE II	26.07	26.91	27.78	28.68	29.61	30.56	31.55	32.57	33.62	34.70	35.82	36.98	38.17
	47,453	48,984	50,565	52,197	53,882	55,621	57,416	59,269	61,182	63,157	65,196	67,300	69,472
ADMINISTRATIVE ASSISTANT	27.73	28.63	29.55	30.51	31.50	32.52	33.58	34.67	35.79	36.95	38.15	39.39	40.66
	50,462	52,098	53,788	55,532	57,333	59,192	61,111	63,093	65,139	67,251	69,432	71,683	74,008
PERMIT TECH & ADMIN ASST / HORTICULTURIST / IT SPECIALIST	29.07	29.93	30.82	31.73	32.67	33.64	34.63	35.66	36.72	37.81	38.93	40.08	41.27
	52,904	54,472	56,086	57,748	59,459	61,221	63,035	64,903	66,826	68,806	70,845	72,944	75,106
LICENSING OFFICIAL / PERMIT TECH / PRE-2010 ADMINISTRATIVE ASSISTANT	30.42	31.29	32.18	33.09	34.03	35.00	36.00	37.02	38.08	39.16	40.27	41.42	42.60
	55,364	56,940	58,560	60,226	61,940	63,703	65,516	67,380	69,298	71,270	73,298	75,384	77,529
SUPERVISOR OF MAINTENANCE & HORTICULTURE / ACCOUNTING SPECIALIST / MARKETING COORDINATOR	31.72	32.81	33.94	35.11	36.31	37.56	38.85	40.19	41.57	43.00	44.48	46.01	47.59
	57,730	59,715	61,768	63,892	66,089	68,362	70,713	73,144	75,659	78,261	80,952	83,736	86,615
BUSINESS TAX OFFICIAL & BUILDING SERVICES COORDINATOR	31.72	32.93	34.19	35.49	36.85	38.25	39.71	41.23	42.80	44.43	46.13	47.89	49.71
	57,730	59,933	62,220	64,594	67,059	69,617	72,273	75,031	77,894	80,866	83,951	87,155	90,480
BUILDING & CODE INSPECTOR / CITY PLANNER	38.81	39.92	41.05	42.22	43.42	44.66	45.93	47.24	48.58	49.96	51.38	52.85	54.35
	70,639	72,649	74,716	76,843	79,029	81,278	83,591	85,970	88,416	90,932	93,520	96,181	98,918
ASSISTANT PW DIRECTOR / DEPUTY CLERK / ASSISTANT FINANCE DIRECTOR	38.28	39.47	40.70	41.96	43.26	44.60	45.99	47.42	48.89	50.40	51.97	53.58	55.25
	69,674	71,837	74,066	76,365	78,735	81,179	83,699	86,296	88,975	91,736	94,584	97,519	100,546
CITY CLERK	55.24	57.11	59.04	61.03	63.09	65.22	67.42	69.70	72.05	74.48	77.00	79.60	82.29
	100,546	103,940	107,449	111,076	114,826	118,702	122,710	126,852	131,135	135,562	140,138	144,869	149,760
DEPUTY FIRE CHIEF	47.00	48.87	50.81	52.82	54.92	57.10	59.37	61.73	64.18	66.73	69.38	72.14	75.00
	97,760	101,642	105,679	109,876	114,239	118,776	123,493	128,397	133,497	138,798	144,310	150,041	156,000
FINANCE DIRECTOR / PUBLIC WORKS DIRECTOR / CID DIRECTOR	59.43	61.91	64.50	67.20	70.01	72.93	75.98	79.16	82.47	85.91	89.50	93.25	97.14
	108,160	112,681	117,391	122,298	127,411	132,736	138,285	144,065	150,087	156,361	162,897	169,706	176,800
DIRECTOR OF PUBLIC SAFETY / FIRE CHIEF	52.50	54.70	57.00	59.39	61.89	64.49	67.19	70.01	72.95	76.02	79.21	82.53	86.00
	109,200	113,785	118,562	123,540	128,727	134,131	139,763	145,631	151,745	158,116	164,755	171,672	178,880
CITY ADMINISTRATOR	80.00	82.41	84.90	87.46	90.10	92.82	95.62	98.50	101.47	104.54	107.69	110.94	114.29
	145,600	149,993	154,518	159,179	163,982	168,929	174,025	179,275	184,684	190,256	195,996	201,909	208,000

City of South Pasadena
Analysis of Impact of Salary Survey
2027 Budget

City staff conducted a salary survey of other local municipalities and the Commission approved pay range adjustments for the following positions.

The positions that were not adjusted as a result of the salary survey will be awarded a 4% cost of living increase for fiscal year 2027.

	Increase Resulting from Salary Survey
Finance & Administration - Department 513	
Finance Director	9,070
City Administrator	22,066
	31,136
Community Improvement - Department 524	
Community Improvement Director	9,325
Building Services Coordinator	2,617
	11,942
Public Works - Department 541	
Public Works Director	9,325
Municipal Maintenance II	789
Municipal Maintenance II	2,077
Municipal Maintenance II	581
Municipal Maintenance II	1,014
	13,785
Fire - Department 522	
Fire Chief	7,382
Deputy Fire Chief - 25% of Salary	2,036
	9,418
EMS - Department 526	
EMS Coordinator - 75% of DC Salary	6,109