



Property Tax Education Public Forum

April 14, 2026 & April 22, 2026

Dunedin City Hall

737 Loudon Avenue, Dunedin

Moderated By: Kimberly Jackson



Kimberly is a native of Crete, Illinois. She has her B.A. from Spelman College in Political Science, J.D. from Stetson University College of Law, and MIPP from Johns Hopkins School of Advanced International Sciences, (SAIS).

She practiced trial law locally in St. Petersburg and gained a passion for nonprofit advocacy with family-oriented agencies.

She currently serves as the Executive Director of the Institute for Strategic Policy Solutions at St. Petersburg College.

Moderated By: Alexis Muellner



Alexis Muellner is responsible for the Tampa Bay Business Journal news operation, both in print and online. He is now in his 25th year with American City Business Journals and in his 20th year as Tampa Bay Business Journal editor-in-chief.

He graduated from Hampshire College and earned a master's in print journalism from the University of Miami. His background is in public radio. He serves as the volunteer chairman of the Florida Museum of Photographic Arts.

Panel Introduction

Panel Introduction: Trip Barrs



Trip Barrs is the Fire Chief for the City of Treasure Island and is currently serving as the President of the State Fire Chief's Association.

He has 29 years of fire service experience starting in 1990 as a volunteer firefighter with the Safety Harbor Fire Department. He was hired as a firefighter/EMT by Dunedin in 1992 and held every rank up through Deputy Fire Chief before retiring from the department in 2018.

Chief Barrs has an Associate's Degrees in EMS, a Bachelor of Arts Degree in Organizational Studies and a Master's in Public Leadership. In 2013 he received his Executive Fire Officer and Chief Fire Officer designations. He is a state certified Life Safety Inspector I, Instructor III, and LFTI I.

Panel Introduction: Charles Chapman



Charles has over 17 years of public administration experience, serving the Gadsden County Board of County Commissioners from 2005 to 2013 starting in Parks and Recreation and ending as Public Works Director. Following Gadsden County, Charles took a role with the Henry County Government and County Administrator for 5 years, then served as the City Manager of Naples from 2018 to 2021.

In 2021, Charles founded C4 Strategies, LLC , a consulting firm, to assist local governments. In 2022, Charles joined the Florida League of Cities legislative advocacy team with a primary focus in Finance and Taxation.

Charles holds a Master of Science in Education from Florida State University.

Panel Introduction: Joe Farrell



Joe is a Public Affairs professional based in Tampa Bay. He leads a department within the Suncoast Tampa Association of Realtors overseeing all real estate advocacy programs for over 24,000 real estate professionals. Joe serves as an advocate for homeowners, property rights, homeownership affordability, education, economic development, resiliency, and transit.

He is an active member of the St. Pete Chamber of Commerce, Amplify Clearwater, St. Petersburg Downtown Partnership, Hernando County Business Alliance, and Westshore Alliance. In his private life, Joe coaches youth baseball, hikes as many trails as possible, and was elected to the Grand Hampton Community Development District in 2016.

Panel Introduction: Esteban Santis



As Director of Research, Dr. Esteban Leonardo Santis leads Florida Policy Institute's research process to promote policies and budgets that expand economic mobility and strengthen quality of life for all Floridians. At FPI, Dr. Santis supports the strategy and implementation of research projects, as well as provides senior expertise on state tax and budget policy analyses. His work emphasizes equity, accountability, and transparency in Florida's fiscal management, bridging data and policy to inform actionable solutions.

Dr. Santis's research has been published in leading journals, presented at national conferences, and featured in state and national media, including the Tampa Bay Times, the Miami Herald, The New York Times, The Washington Post, and NPR.

Panel Introduction: Jennifer Webb



Jennifer Webb is a former State Representative for Florida's 69th District. During her tenure, Jennifer passed benchmark behavioral health legislation and was awarded the NAMI Legislator of the Year in 2020 for her efforts as well as Most Effective Freshman Legislator award by her peers.

Jennifer is a newly-elected council member of the City of Gulfport, CEO of JW Consultants, and Legislative Quarterback for the Suncoast League of Cities. Prior to her tenure in Tallahassee, Jennifer served as Director of Partnerships of USF's Office of Community Engagement and Partnerships. Jennifer specializes in building coalitions of business, community, and nonprofit leaders to solve entrenched problems facing the Tampa Bay region and its residents.

Panel Introduction: Les Tyler



Les has 30 years of experience in public and private sector finance, serving as the Administrative Services Director in City of Elk Grove, CA from 2002 to 2008 and the Director of OMB for the Sacramento Regional Transit District from 2008 to 2015. Les held a role with the County of San Joaquin, CA, as Senior Deputy County Administrator for a few years then moved to Florida and took the position of Director of Finance in Dunedin in August 2018.

Les obtained his bachelor's degree from Sacramento State University in CA and earned his CPA Certificate in 1988.

Panel Introduction: Jennifer K. Bramley



Jennifer began her career in 1990 as an Assistant City Planner for the City of Coral Springs. Over the years, she advanced through a series of leadership roles, including Chief City Planner, Director of Community Development, and Deputy City Manager, serving both Coral Springs and Tamarac, Florida.

In August 2017, Jennifer was appointed City Manager of Dunedin, where she oversees the day-to-day operations of 430 employees serving approximately 37,500 residents. She is a credentialed city manager through the International City/County Management Association (ICMA) and serves as a board member of the Florida City and County Management Association (FCCMA).

Agenda:

- Your Property Tax Dollar
- Dunedin City Funds
- Millage Rate & Homestead
- Services Funded by Property Tax
- FL Tax Formula & 2026 Legislative Bills
- Revenue Impacts
- Panel Discussion
- Q&A



Your Property Tax Dollar

What you Pay and what it covers

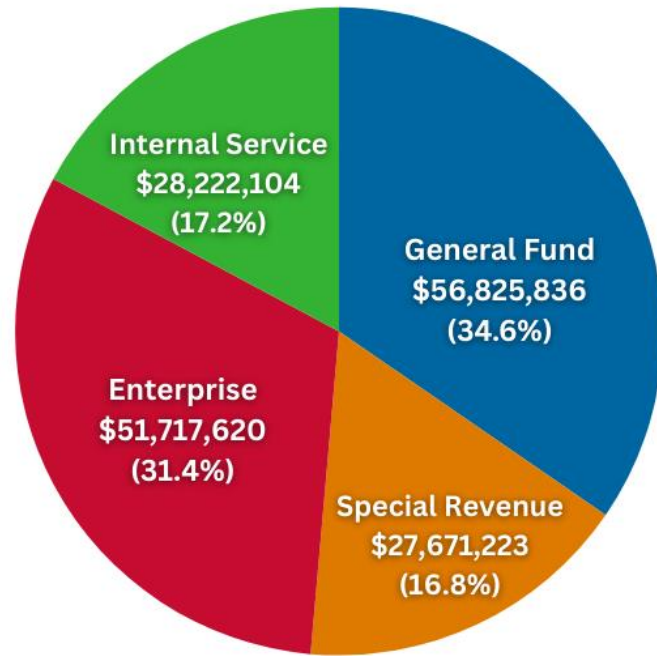


Fiscal Year 2026, we estimate Dunedin will collect close to \$18 million in ad valorem (property tax) revenue.

Understanding City of Dunedin Funds

Fund Breakdown

FY 2026 City of Dunedin Revenue Funds



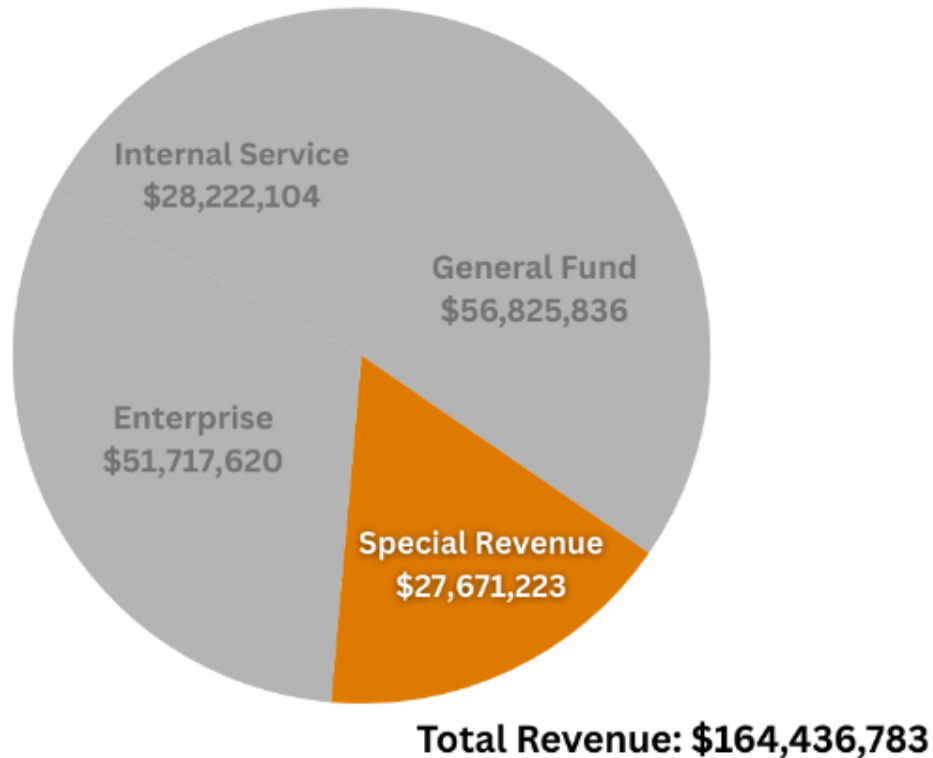
Total Revenue: \$164,436,783

Dunedin's funds fall into four major categories:

1. General Fund
2. Special Revenue Funds
3. Enterprise (Utility) Funds
4. Internal Service Funds

Fund Breakdown: Special Revenue Funds

FY 2026 City of Dunedin Revenue Funds

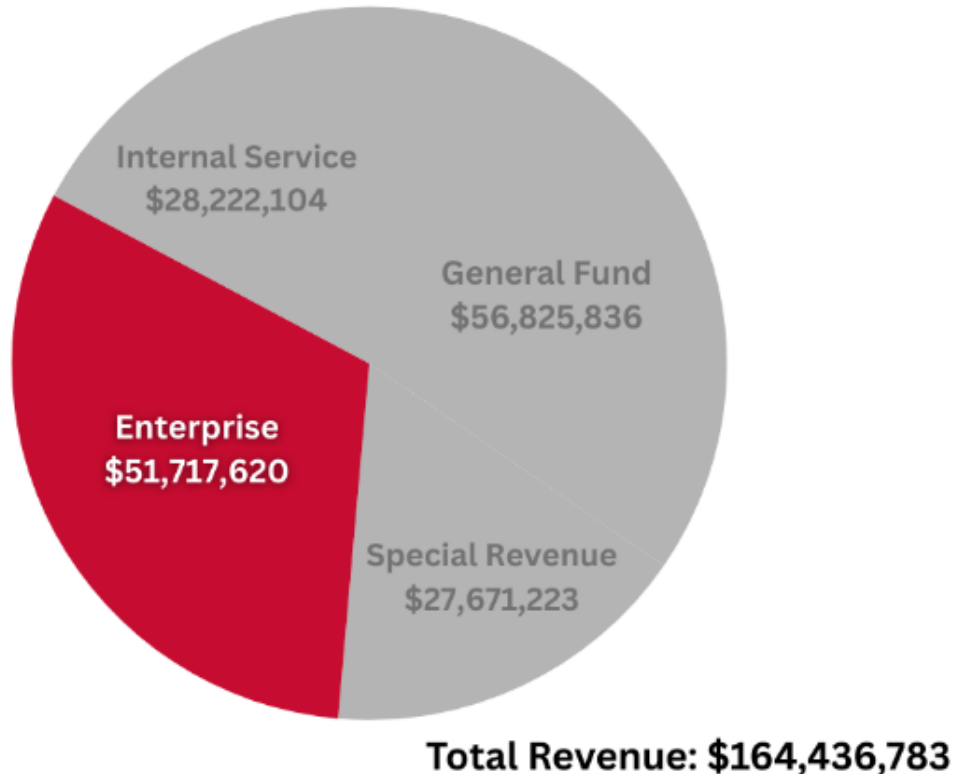


Special Revenue Funds are legally restricted for specific purposes. They cannot be used for general spending.

- **Stadium Fund:** Supporting stadium operations & improvements
- **Impact Fee Fund:** Used for infrastructure needed to support new development.
- **Public Art Fund:** Dedicated to arts and cultural projects.
- **Building Fund:** Supports building inspection, permitting and code compliance.
- **County Gas Tax Fund:** Restricted to transportation infrastructure like street resurfacing, maintenance and traffic safety.
- **Penny Fund (Penny for Pinellas):** A voter-approved infrastructure sales tax fund for major capital projects, facilities or transportation upgrades.
- **CRA Fund (Community Redevelopment Agency):** Used exclusively for downtown redevelopment like beautification, streetscaping or parking.
- **ARPA Fund (American Rescue Plan Act):** Federal recovery funding with strict eligibility rules.

Fund Breakdown: Enterprise Funds

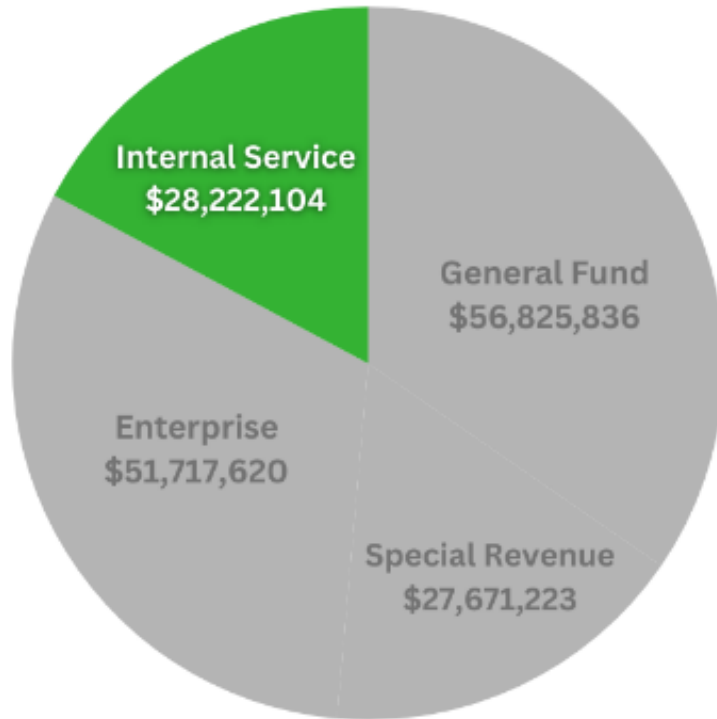
FY 2026 City of Dunedin Revenue Funds



- **Water/Wastewater Utility Fund:** Operates the city's water and sanitary sewer systems including maintenance, repairs, and upgrades.
- **Stormwater Utility Fund:** Manages drainage, flood prevention, and water quality and funds flood mitigation and drainage improvement projects.
- **Solid Waste Utility Fund:** Supports trash and recycling collection including equipment maintenance, repairs, and replacement.
- **Marina Fund:** Operates the City marina as a self-supporting facility and covers dock maintenance, marina improvements and harbor operations.
- **Golf Operations Fund:** Supports Dunedin Golf Club operations through facility upgrades, course maintenance and equipment replacement.

Fund Breakdown: Internal Service Funds

FY 2026 City of Dunedin Revenue Funds

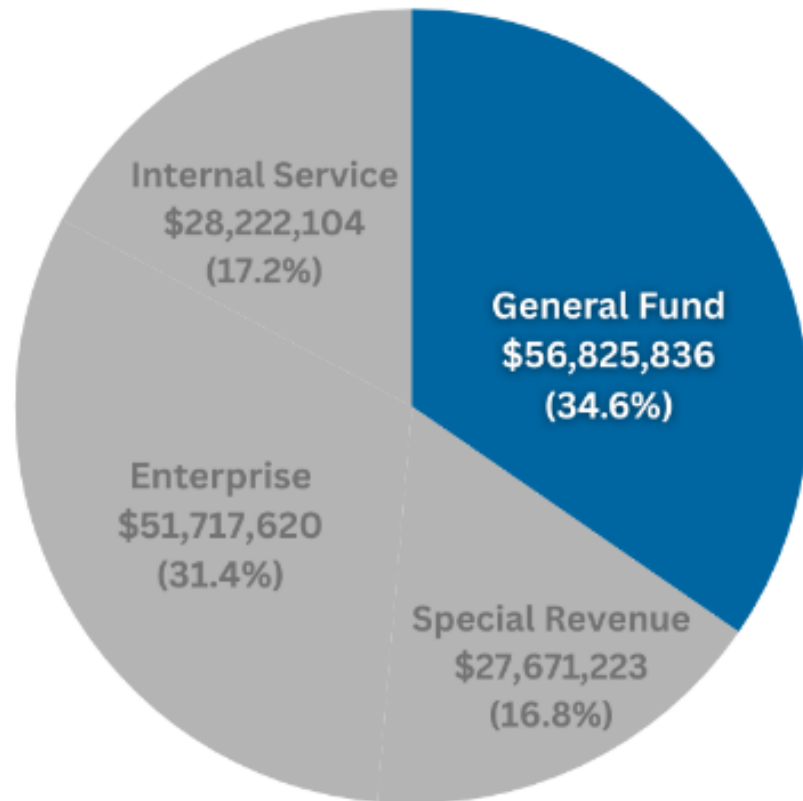


Total Revenue: \$164,436,783

- **Fleet Fund:** Manages City vehicles and heavy equipment including fuel, maintenance, repair and replacement of vehicles.
- **Facilities Maintenance Fund:** Maintains City buildings including repair of HVAC, roof, painting and general building maintenance.
- **Risk Safety Fund:** Covers insurance and risk management including liability and property insurance and safety programs.
- **Health Benefits Fund:** Supports employee healthcare with medical claims and employee health insurance.
- **IT Services Fund:** Provides technology infrastructure, citywide communication systems and cybersecurity systems.

Fund Breakdown: General Fund

FY 2026 City of Dunedin Revenue Funds



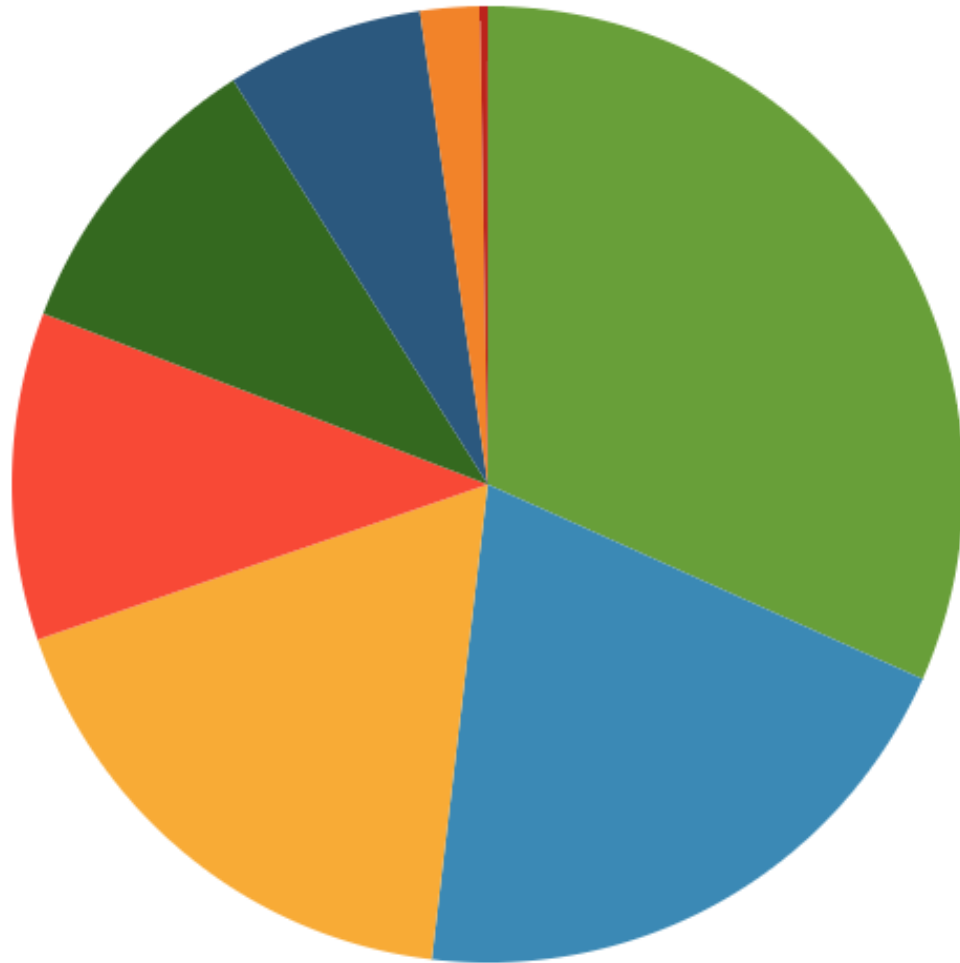
Total Revenue: \$164,436,783

The **General Fund** is the City's primary operating fund. It pays for the services most residents think of as "City government."

The General Fund covers core public services funded mainly by property taxes, fees, and restricted revenues.

The General Fund supports traditional public services like police, fire, emergency rescue, parks and recreation services and programs, library, streets, and general city operations.

Fund Breakdown: General Fund Revenue



- Property Taxes (Budgeted) \$18,000,031
- Debt Proceeds (Budgeted) \$11,482,833
- Charges For Services (Budgeted) \$10,144,315
- Intergovernmental (Budgeted) \$6,293,480
- Other Taxes (Budgeted) \$5,799,000
- Licenses, Permits, Fees (Budgeted) \$3,809,075
- Miscellaneous (Budgeted) \$1,151,252
- Fines (Budgeted) \$145,850
- Transfer In (Budgeted) \$0

FY 2026 General Fund Revenue: \$56,825,836

Fund Breakdown: General Fund Expenditures



- Parks & Recreation **29.8%**
- Fire **23.6%**
- General Government **14.6%**
- Non-Departmental **11.6%**
- Law Enforcement **10.6%**
- Library **6.0%**
- Public Works / Streets Maintenance **3.8%**

FY 2026 General Fund Expense: \$58,486,188

What you Pay and what it covers

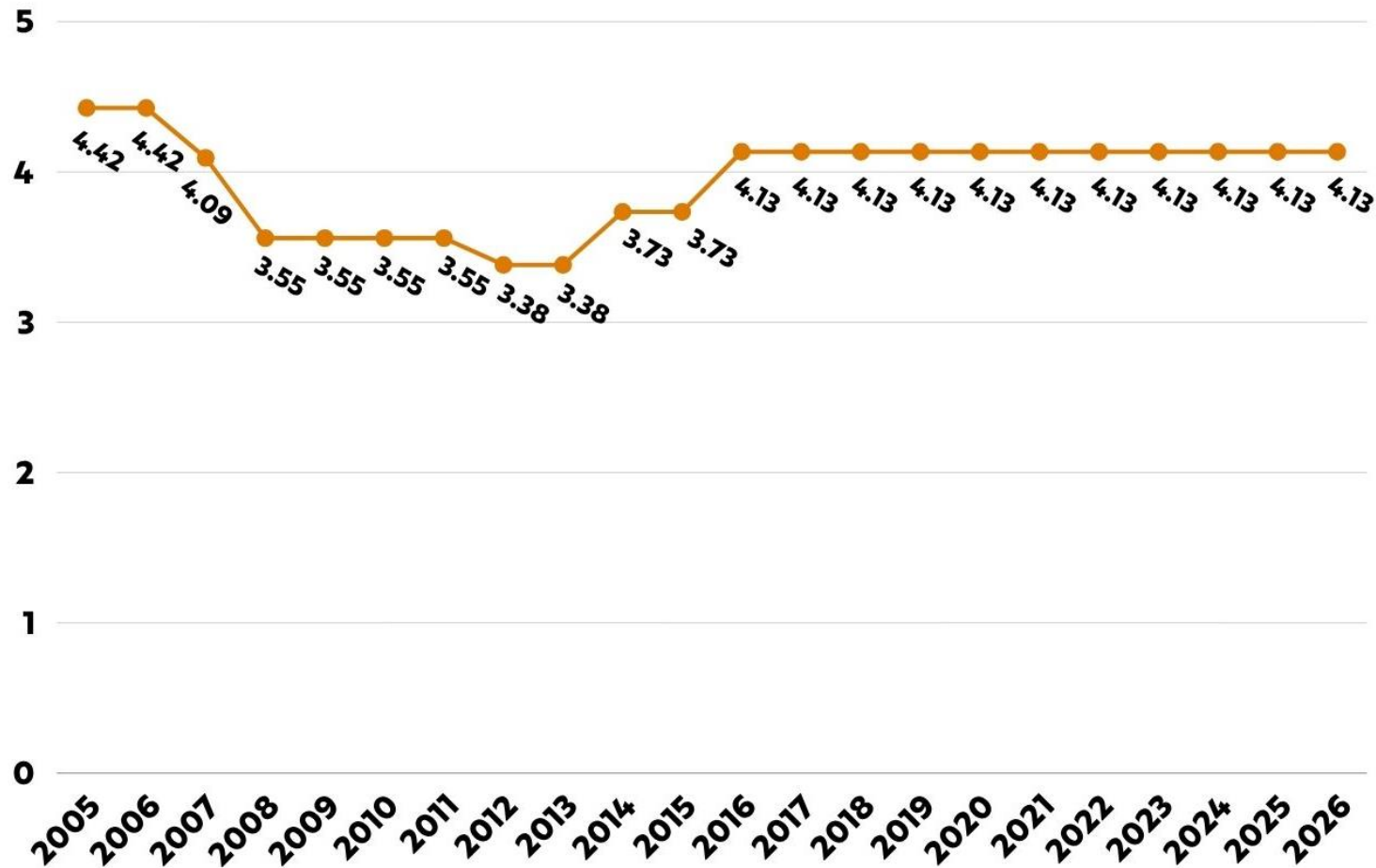
For **Fiscal Year 2026**, we estimate Dunedin will collect close to \$18 million in ad valorem (property tax) revenue, which is invested in essential services:

- **Law Enforcement:** \$6.2 million
- **Fire & Emergency Services:** \$13.8 million
- **Parks & Recreation:** \$17.4 million
- **Roads & Street Facilities:** \$2.1 million
- **Library Services:** \$3.5 million

Millage Rate & Homestead

Millage

City of Dunedin Millage Rate *11 years at 4.13*



Homestead Exemption

WHAT IS IT?

- Reduces home's taxable value by up to \$50,000
- Limits increases in assessed value
- Provides portability to a new Florida residence
- Additional exemptions for seniors, veterans and disabled persons.

ELIGIBILITY REQUIREMENTS

- Must be primary residence
- Applicant must own property
- Florida residency as of January 1
- Apply with Pinellas County Property Appraiser by March 1.

“Save Our Homes” caps annual assessment increase at 3% or less.

Average Homestead

Average Homestead Value in Dunedin: **\$200,000** (taxable value)

Average Total Annual Property Tax per Home: **\$3,520.34**

Average Annual Property Tax Revenue to Dunedin: **\$826.90 (\$69/month)**

General Fund Revenue over time

General Fund		FY 2019 Actual	FY 2025 Actual	Change \$	Change %	6 year Average Growth
Total Revenues		\$32,707,447	\$ 43,807,071	\$ 11,099,624	33.9%	5.66%
	Inflation over this time frame was about 26%.			\$ 8,503,000	26.0%	4.33%
	Increase in revenue over inflation amount			\$ 2,596,624	7.9%	1.33%
The dollar amount over inflation of \$2.596 million averages \$432,000 per year over the six year period.						
Key Inflation Data (2019-2025)						
Total Cumulative Inflation: Estimated at roughly 26% from early 2019 to early 2025.						

Insurance: Increased Expense

<u>Risk Fund</u>	<u>2019 actual</u>	<u>2025 actual</u>	\$	%
			<u>Change</u>	<u>Change</u>
Property insurance Cost	\$ 646,522	\$2,926,456	\$2,279,934	353%
Value of coverage	134,403,451	281,231,770	146,828,319	109%

Services Funded by Property Tax

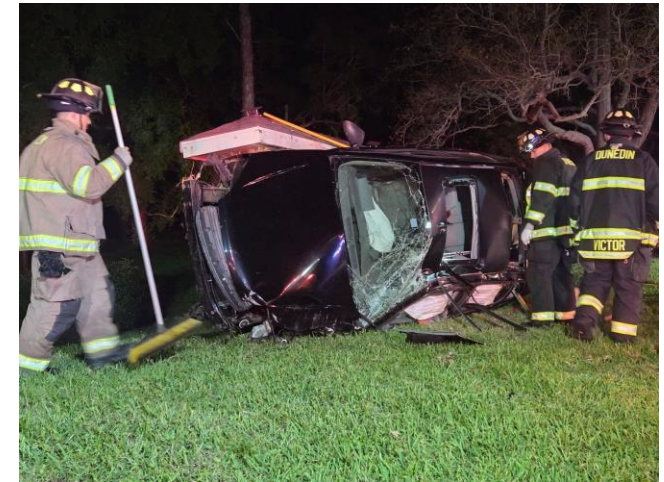
Dunedin Fire Rescue Services

Stats:

- 10,006 Incidents Responded to in 2025
- 7,500 Medical Emergency Call
- Engine 62 responded to 3,079 call in 2025
- Average Response Time: 6 minutes
- 65 full-time personnel
- ISO Class 2 designation
- 900 Fire Inspections annually

Services:

- Fire suppression and Advanced Life Support (ALS) emergency medical services
- Water rescue & marine response
- Emergency Operation Center (EOC)
- Fire Marshall inspections & permit review
- Event safety support (personnel/barricades)
- Specialized response capabilities



Dunedin Fire Rescue (EMS) Costs

Fire Department Costs

	Actual FY 2019	Actual FY 2025	\$ Change	% Change	6 year Average
Total Expenses	\$7,390,597	\$11,152,875	3,762,278	50.9%	8.48%



	2019 Cost	2025 Cost	% Increase
Fire Truck	\$723,728	\$1,200,000	+66%

Fire & EMS Cost per Resident/Year: \$310

PCSO Services

Stats (FY 2025):

- 777 arrests
- 38,527 events in Dunedin over 12 months
- 57,960 units dispatched to calls
- 370 crashes
- 13,206 citations and warnings issued

Services:

- Traffic Management & Accident response
- Event & Safety Operations
- Directed Patrols & Special Detail
- Wellness Checks
- Operation Medicine Cabinet



Pinellas County Sheriff Office Costs

Sheriff Costs - contract

	<u>Actual FY 2019</u>	<u>Actual FY 2025</u>	<u>\$ Change</u>	<u>% Change</u>	<u>6 year Average</u>
Total Expenses	\$ 4,325,604	\$ 5,709,034	\$ 1,383,430	32.0%	5.33%



Sheriff Cost per Resident/Year: \$159

Library Services

Stats:

- 164,293 visitors
- Issued 1,621 library cards (total cardholder = 29,423)
- 45,633 WiFi Session/year with 15,111 internet sessions
- 38,918 total reference transactions
- 484 adult programs with 7,631 attendees
- 407 youth and teen programs with 17,198 participants

Services:

- Youth services (Storytime & youth classes)
- Passport Services
- Technology Services & Classes
- Education & Gaming (ESL, Genealogy, Chess)
- Events, Classes & Author Talks
- Homebound Book Delivery
- Voter Registration & Early Ballot drop off Location



An Evening with Author Sarah Penner
Thursday, April 23, 2026 at 6:30pm



Increased Expenses: Library

Library

	<u>Actual FY 2019</u>	<u>Actual FY 2025</u>	<u>\$ Change</u>	<u>% Change</u>	<u>6 year Average</u>
Total Expenses	\$2,512,827	\$3,949,847	\$937,020	37.3%	6.21%



Library Cost per Resident/Year: \$110

Parks & Recreation Services

Stats:

- 35+ Parks
- 560 acres of Green Space
- 48 outdoor fields/courts/courses
- 13,400+ Group exercise class visits
- 46,500+ Fitness center visits
- 1,600+ personal training sessions

Services:

- Recreation & Aquatic Facilities
- Summer Camp & Before/After Care
- Cultural Events (Music, Theater)
- Youth & Adult Sports (Tennis, Little League, Soccer)
- Facility Rentals
- Multi-generational programming
- Community Events (Special Events & Parades)
- Tree Permitting and Maintenance



Increased Expenses: Parks And Recreation

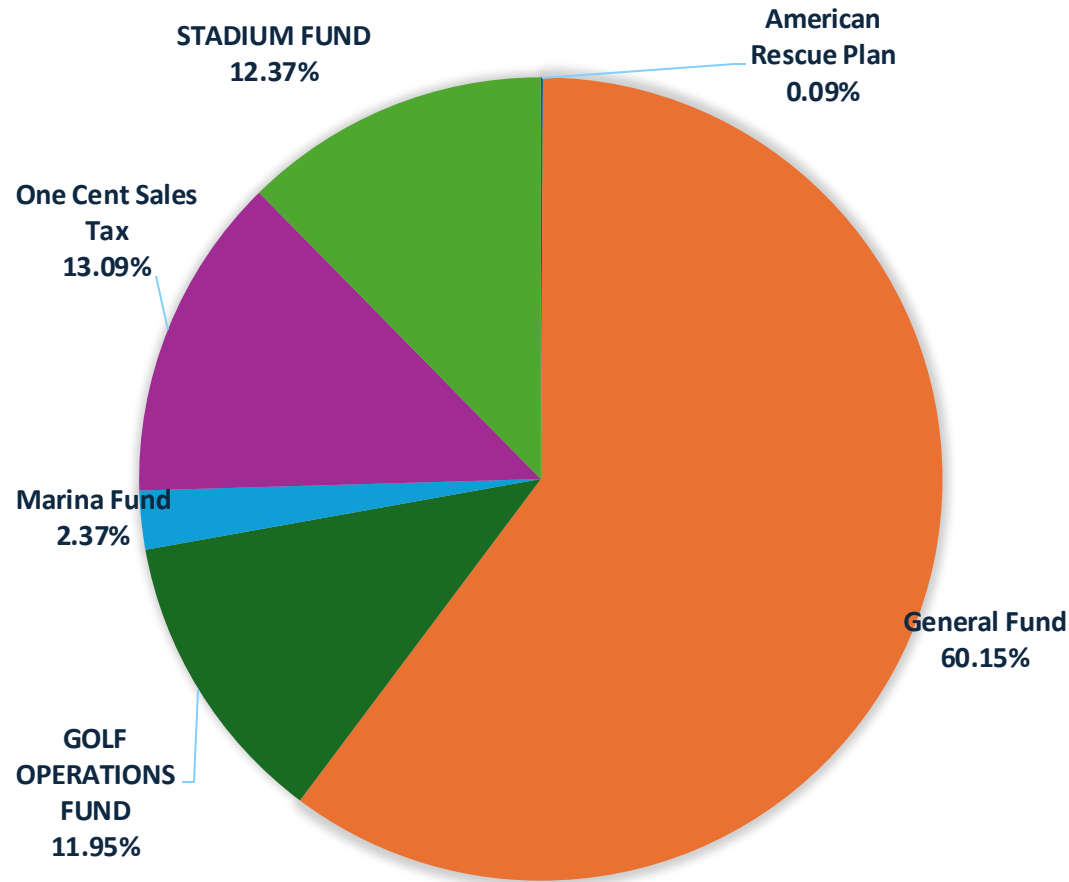
Parks and Recreation

	<u>Actual FY 2019</u>	<u>Actual FY 2025</u>	<u>\$ Change</u>	<u>% Change</u>	<u>6 year Average</u>
Total Expenses	\$7,747,610	\$12,141,475	\$ 4,393,865	56.7%	9.45%

Parks & Recreation Cost per Resident/Year: \$338



Parks & Recreation FY 2026 Breakdown



General Fund

\$17,431,276

Administration	\$1,025,925
Dunedin Fine Arts Center	\$144,700
Historical Society	\$35,300
Marina	\$108,990
Parks	\$7,792,664
Recreation	\$8,323,697

Florida's Tax Formula & 2026 Legislation

Florida's Tax Formula

RANKING THE HIGHEST AND LOWEST TAX BURDEN BY STATE

LOCAL DOLLARS STAY LOCAL

- Florida's tax system prioritizes local funding and local accountability.
- It's part of what we call: The Florida Formula
- Property taxes don't go to Washington or Tallahassee.
- They stay here, and they support the things you use every day.
- Local officials work with residents to set priorities and invest in what matters most.



STATES WITH THE HIGHEST TAX BURDEN

1. NEW YORK 12.02%*
2. HAWAII 11.80%*
3. VERMONT 11.12%*
4. MAINE 10.74%*
5. CALIFORNIA 10.40%*
6. CONNECTICUT 10.08%*
7. MINNESOTA 9.95%*
8. ILLINOIS 9.67%*
9. NEW JERSEY 9.47%*
10. RHODE ISLAND 9.38%*

STATES WITH THE LOWEST TAX BURDEN

1. ALASKA 4.93%*
2. NEW HAMPSHIRE 5.63%*
3. WYOMING 5.70%*
4. FLORIDA 6.05%*
5. TENNESSEE 6.07%*
6. DELAWARE 6.43%*
7. SOUTH DAKOTA 6.44%*
8. NORTH DAKOTA 6.80%*
9. OKLAHOMA 7.04%*
10. NEVADA 7.37%*

Property Tax Bills

HJR 203: Phased Out Elimination

- Complete elimination in increments of \$100,000 over 10 years.
- Amended on floor to provide immediate full elimination
- Status: Passed House Vote 80-30 on 2/19/26
- Dunedin Impact: \$9M



Revenue Impacts

Revenue Reduction Impacts

Understanding Revenue Reduction Impacts

- Severe reduced levels of service and response time
- Elimination of Infrastructure Projects & Equipment
- Closure or reduced hours to recreational facilities
- Eliminated or decreased funding for youth and senior programs
- Eliminated or decreased funding for arts and culture and sustainability and resiliency efforts
- Eliminating or reducing community events
- Any combination of the above



Revenue Recovery

Options for Revenue Recovery

- No State solution on the table (no increases to sales tax or other tax has been currently discussed)
- Increasing City Millage Rate
- Additional or increased programming fees
- Implementing assessments



What's Next?

Legal Considerations: Florida Voters Will Ultimately Decide the Fate of Property Tax Reform

- Joint resolutions are the only authorized method by which the Legislature may propose amendments to the State Constitution.
- To pass, both chambers must approve the resolution by a three-fifths vote.
- The resolution would appear as a proposed amendment on a statewide ballot where it would need 60 percent approval to become law.
- Any joint resolution passed by the Legislature would appear on the November 2026 ballot.

Panel Q&A