



City of Largo, Florida

ADOPTED ANNUAL BUDGET FISCAL YEAR 2024



OPERATING
AND
CAPITAL IMPROVEMENTS BUDGET
October 1, 2023



From left to right: Michael Smith, Curtis Holmes, Chris Johnson, Mayor Woody Brown, Eric Gerard, Vice Mayor Donna Holck, Jamie Robinson

City of Largo Mayor and City Commission

Dr. Woody Brown, Mayor
Donna Holck, Vice Mayor
Curtis Holmes
Jamie Robinson
Chris Johnson
Eric Gerard
Michael Smith

III CITY OF LARGO

City Manager Henry P. Schubert

Assistant City Manager Margaret Paluch

City Attorney

Alan S. Zimmet

City Clerk
Diane L. Bruner

Executive Leadership Team

Community Development Director, Cheryl Reed
Communications & Engagement Director, Kate Oyer
Engineering Services Director, Jerald Woloszynski
Environmental Services Director, Shelby Beauchemin
Finance Director, Rebecca Spuhler
Human Resources Director, Susan K. Sinz
Information Technology Director, Dan Penning
Fire Chief, Chad Pittman
Library Director, Casey B. McPhee
Performance & Budget Director, Meridy M. Semones
Police Chief, Mike Loux
Public Works Director, Shelby Beauchemin (Acting)
Recreation, Parks & Arts Director, Krista Pincince

Performance & Budget Team

Performance & Budget Manager, Will Payne

Management Analysts, Sean Lopez; Brooke Bailey; Gabriella Gonzalez; Natalie Steiner
Contracts & Procurement Administrator, Mecca Serfustini (Acting)
Procurement Analyst, Kezia Southern
Intergovernmental Relation Coordinator, Chris Hawks
Recreation Business Manager, Lara F. Khoury
Treasury Manager, Jared J. Meyer

IV CITY OF LARGO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Largo Florida

For the Fiscal Year Beginning

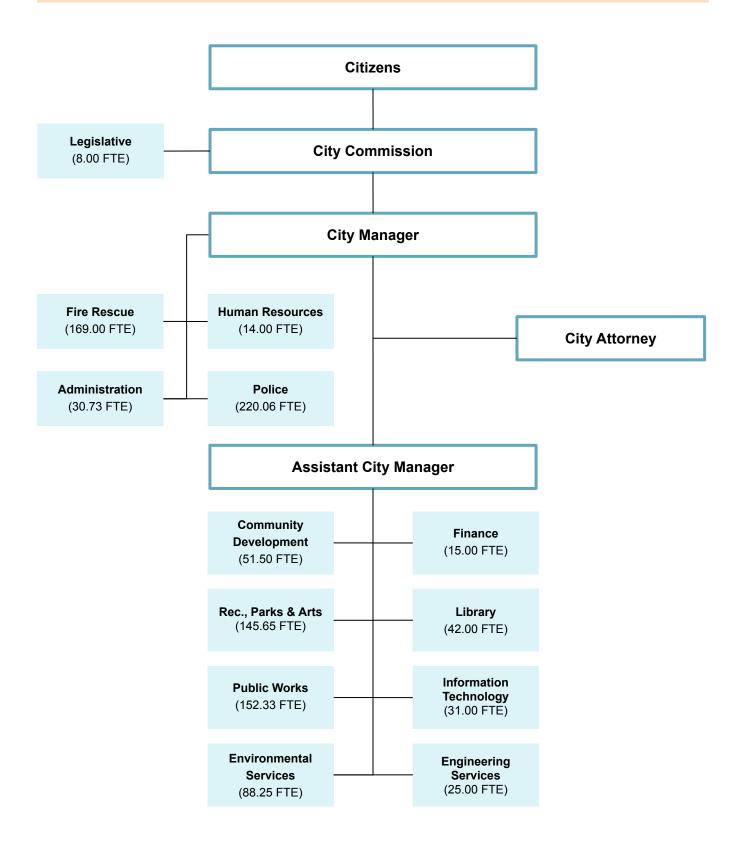
October 01, 2022

Executive Director

Christopher P. Morrill

CITY OF LARGO

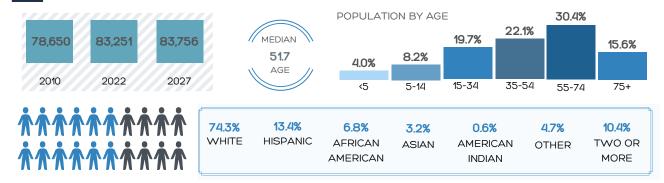
(992.52 FTE)



VI CITY OF LARGO



POPULATION



Source: BEBR 2022, ESRI 2022

HOUSEHOLDS



2027 > 21.493

FAMILIES

2022> 2.64 2027 > 2.63 2027 > 41.063

AVERAGE HOUSEHOLD SIZE HOUSEHOLDS

Source: ESRI 2022, Zillow 2023 and Realtor.com 2023



25,216 **OWNERS**

15,549

2022

15,454 **RENTERS**

25,609 **OWNERS**

2027



INCOME





8.7%





<\$15K

\$15K-\$25K

\$25K-\$35K

\$35K-\$50K









\$50K-\$75K

\$75K-\$100K \$100K-\$150K

\$150K+

Source: ESRI 2022

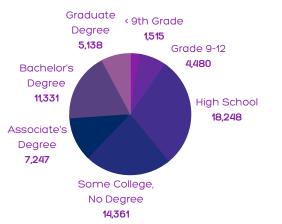
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CITY OF LARGO VII



EDUCATION



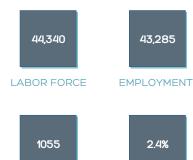




Source: ESRI 2022

LARGO EMPLOYMENT BY INDUSTRY

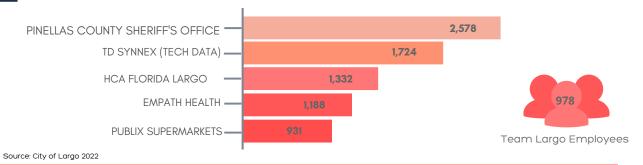
	TOTAL
	EMPLOYEE
Industries (ALL)	<u>44,105</u>
Agriculture & Mining	176
Construction	3,308
Manufacturing	3,616
Trans./Comm./Public Utilities	1,941
Wholesale Trade	970
Retail	6,042
Finance	4,058
Service	22,097
Government	1,323
Unclassified Establishments	574



UNEMPLOYMENT UNEMPLOYMENT RATE

Sources: ESRI 2022. FL DEO 2022

TOP EMPLOYERS



Economic Development Division | www.Largo.com | 727-586-7360

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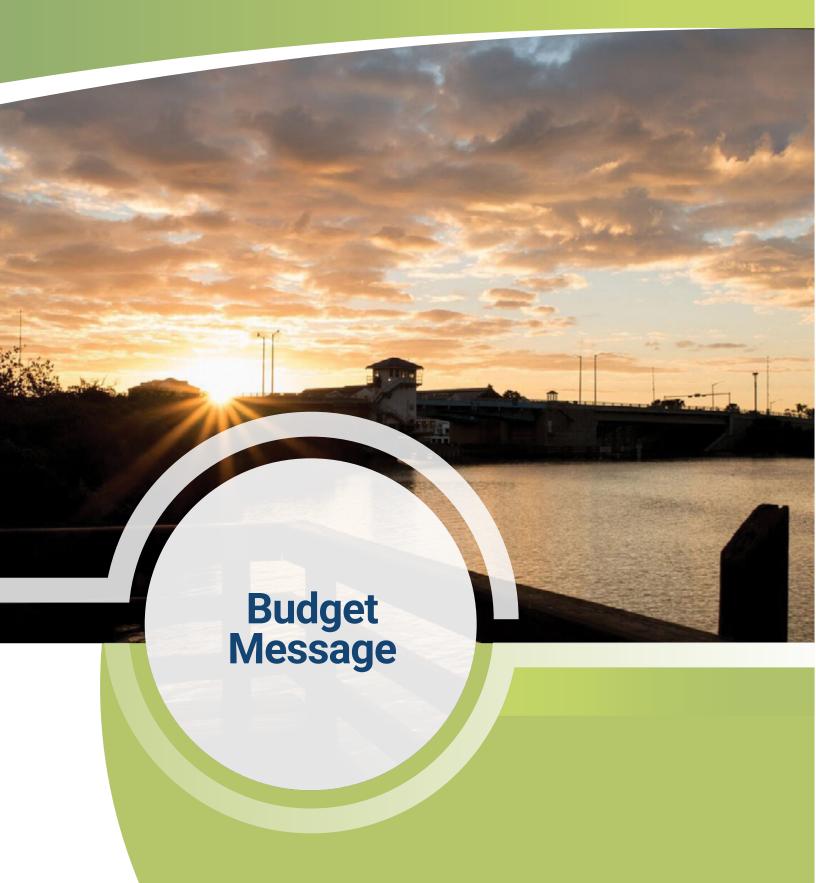
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322 Funded Projects

405 Unfunded Projects





October 1, 2023

Honorable Mayor Brown and Members of the City Commission:

I am pleased to present the City of Largo Final Budget for Fiscal Year 2024. This budget has been prepared in accordance with all applicable City, State, and Federal requirements and accounting standards. The total gross expenditures are \$258,312,500 for all funds (992.52 FTE), including \$108,620,300 for the General Fund (728.89 FTE).

FY 2023 has been an active, exciting and challenging year in the City of Largo. Together with our community, we have made steady progress on a variety of strategic goals despite these challenges and continued high rates of internal and external change. Our commitment to organizational excellence is supporting our community as it redevelops and continues to transform into the Community of Choice in Tampa Bay. Our commitment to a mindset of continuous improvement by embracing the tenets of High Performance Organizations has resulted in innovative ideas to better serve and engage our community. Thank you Team Largo for your commitment and dedication, which are seen in our collective accomplishments of the past year and outlined below.

Accomplishments in FY 2023

The FY 2023 budget made substantial investments towards community goals. I am proud to report the list of just a few accomplishments below, aligned with our strategic focus areas. FY 2023 had nearly 10 major construction projects substantially complete or in the design phase, as outlined below:

Sustainability:

- Environmental Sustainability:
 - o Design on Stormwater Best Management Practices (BMP) Project for Clearwater-Largo Road Basin
 - o Pinecrest Golf Course Purchase for Stormwater Retention and Passive Park
 - Joint Project Agreement (JPA) Execution for Cross Bayou Stormwater BMP Project
 - Church Creek Drainage Improvements Design
 - Wastewater Flow Monitoring Equipment Upgrades
 - Wastewater Deep Well Effluent Disposal Project Design
 - Initiation of the Solar Installation Program
 - Initiation of Energy Management Program
- Organizational Excellence:
 - Energage Top Workplace Award
 - o Development of a Citywide High Performance Training Program Framework
 - Enterprise Land Management Software Implementation Kickoff
- Community Sustainability:
 - Safety Net Grant for Non-Profits (American Rescue Plan Act Funds)
 - Blue Sky Apartments Housing Infill Grant
 - Land Development Code Updates to Support Affordable Housing
 - Mobile Broadband Access Library Rental Program
 - Homeless Services Evaluation & New Contracts

Public Health & Safety:

- · Quality Public Infrastructure:
 - Fire Station 39 Design
 - Lift Station Floodplain Mitigation Project
 - Rosery Road NE Community Street Project Design
 - Venetian Gardens Drainage & Rodway Improvement Design



- Gladys Community Street Project Design
- o 20th St. NW Community Street Construction
- Various Facility Parking Lot Resurfacing
- Safe & Healthy Neighborhoods:
 - Police Mobile Command Vehicle
 - Police Technology & Weapons Upgrades
 - County-wide Police Computer Aided Dispatch (CAD) and Records Management Software (RMS)
 - o Fire Accreditation Process
 - Various Recreation Facility Renovations
 - Medic 41 Additional EMS Unit
 - o Homeless Outreach Officer & Outreach Specialist 2.00 Additional FTE
 - o Partnership with Pinellas County Sheriff Mental Health Unit

Community Pride:

- Active & Interconnected Downtown:
 - o Horizon West Bay Construction Commencement
 - Downtown Landscaping Enhancements
- Vibrant & Intergenerational Community:
 - Southwest Pool & Dive Tower Design
 - Central Park Performing Arts Center Facility Upgrades Master Plan

Federal Stimulus Funding

In March of 2021, President Biden signed into law the American Recovery Plan Act (ARPA), which among many things, has afforded a direct award of revenue to counties and municipalities to support recovery efforts. The City of Largo was awarded \$12.9 million, which will be accounted for in the new American Recovery Act Fund. The allowable uses for these funds are as follows:

- 1. Support COVID-19 Related Public Health Expenditures
- 2. Address the Negative Economic Impacts Caused by the COVID-19 Public Health Emergency
- 3. Replace Lost Public Sector Revenue
- 4. Provide Premium Pay for Essential Workers
- 5. Invest in Water, Sewer and Broadband Infrastructure

Over the past two years, a team worked to execute much of the ARPA spending aligned with community needs. Construction costs continue to pose a challenge to executing the projects allocated to this fund, but staff is confident that all funding will be obligated by the required December 2024 deadline.

Discussion of Strategic Budget Changes

The FY 2024 Budget, summarized below, builds on all of the aforementioned prior investments and maintains a focus on core strategic initiatives. The total (all funds) FY 2024 Budget, including governmental funds and capital projects, reflects a 6.61% expenditure increase from the FY 2023 Budget. This percentage increase is due to a combination of factors influenced by capital construction costs. While the significant one-time expenditure for Horizon West Bay construction is reflected in FY 2023 and no longer appears in FY 2024, there have been other major construction projects that have been re-budgeted to FY 2024. Additionally, many American Rescue Plan Act (ARPA) projects have been re-budgeted for award in FY 2024 following design finalization in the current year. Major capital construction costs are planned for projects in the coming year, including Fire Station 39, the Southwest Recreation Center pool and dive tower, and numerous road, stormwater and wastewater infrastructure projects.

Revenue Changes – FY 2024 revenue estimates are showing continued growth, in alignment with many of the economic indicators such as tourism and the cost of goods, services and real estate.



- In the General Fund, the property values that drive the generation of tax revenue saw another strong increase at 11.58%. The Final Budget includes a millage rate of 5.5200 mills. This millage rate is the same as the previous year's millage rate, which allows for the financial resources needed to pay for the continued unprecedented increases in personnel and operating costs. The rate of 5.5200 mills will generate an additional \$4.1 million over the FY 2023 budget. Due to many revenue sources in the General Fund performing at low or no growth rates, property tax revenue makes up 38% of the total revenue, and outside of user fees, remains the source of revenue over which the City has the greatest level of control. Sales tax revenue is expected to see a 1.4% increase from FY 2023 which has helped to offset other poor performing revenue sources.
- At the time the FY 2024 FY 2028 CIP was adopted, several utility rate increases were planned for FY 2024 in order to fund significant capital improvements in the community and the increasing cost of operations. The 10% rate increase planned in the Wastewater Fund to support additional debt service needed to fund mandatory capital projects has been increased to 12%. The additional 2% was required to meet debt to operating cost coverage ratios. Budget for utility-related operating (chemicals, electric, gas) required increases above initial projections. Future planned increases range between 5%-10%, and will be revised as the cost of capital projects becomes more refined and the need for additional debt is evaluated. There is also a 20% increase in Stormwater Utility Rates for FY 2024, which will mark the second of a five-year plan to increase rates from \$8.91/month/ERU to approximately \$20/month in order to fund an additional \$7M per year in needed funds to address a backlog in maintenance and capital improvements.
- In the Local Option Sales Tax Fund, or Penny for Pinellas, revenues are projected to grow modestly at 4% in FY 2024 over FY 2023. While this growth is positive for the fund, it represents a slowing of growth over the prior year projections of over 20%, which was offset by significantly higher construction costs for the projects this fund supports.

The projected rate increases for the five-year planning period are listed in the table below. For additional information on what the rate increases reflect in dollar terms for the average residential homeowner, please visit the budget summary section for each respective fund.

Proposed Rate Increases					
Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Construction Services	-	-	-	-	-
Golf Course	\$1	\$1	\$1	\$1	\$1
Solid Waste*	-	20%	-	10%	-
Stormwater	20%	20%	15%	15%	-
Wastewater	12%	5%	5%	5%	-

^{*}Rate increase schedule may need to be altered based on future increases on disposal fee rates paid to the Resource Recovery Facility, operated by Pinellas County.

The bipartisan federal infrastructure bill approved in 2022 by Congress and the President will provide unprecedented grant opportunities for state and local governments over the next ten years, particularly in the areas of transportation, stormwater, water and wastewater, and sustainability and resilience. City staff have been researching and applying for opportunities as deemed appropriate. Some grants will be available directly from the federal government while others will flow through the states. We will continue to aggressively pursue these grants with the goals of funding needed projects that we would not otherwise be able to afford and to potentially reduce the projected rate increases outlined above.

Factors Influencing Budget Development

The main factors influencing budget development are the initiatives outlined in the City's strategic plan, which serve as a roadmap to becoming the Community of Choice in Tampa Bay. The ability to make significant progress toward those initiatives is impacted by a variety of factors:

- 1. Our ability to generate revenue to support operations, changes in service levels, and the impact of high inflation rates that are the highest in decades, particularly on wages, utilities and construction costs.
- 2. Our ability to adapt service delivery practices and processes to accommodate new priorities, expectations and efficiencies;



3. Our ability to engage both the community and our team members to creatively solve problems and establish new ways of thinking and doing business.

Using these guiding principles, the Executive Leadership Team was focused on advancing the following strategic priorities:

- Downtown Activation
- Addressing the Impacts of Homelessness
- Sustainability & Resilience
- Investing in our Current Team Members & Addressing Capacity Issues
- Affordable Housing
- Maintaining / Rebuilding Adequate Fund Balance Levels

Investing In Our Strategic Priorities

The City of Largo's strategic priorities exist as a guide for financial investment and operational decision-making. Remaining committed to these priorities is essential to continue ongoing progress around our goals. This budget reflects continued commitment to transformation surrounding focus areas of sustainability, public health and safety, and community pride. The needs of the community have not lessened even as the economy has recovered from the COVID-19 pandemic; if anything, they have grown as a result of the labor market conditions and high rates of inflation impacting our most vulnerable community members. This budget was developed with these factors in mind and built off the philosophy that guided the capital improvement plan development: investing in our current team members, assets and priorities before adding new services, staff, or facilities.

In order to mitigate the need for additional resources to fund existing operations and invest in strategic priorities, the Executive Leadership Team engaged their departmental teams to identify areas where existing resources could be reallocated to fund new priorities, or accommodate the increased costs of operations. I am pleased to say that these efforts were a success, and together, the teams identified both departmental and enterprise wide savings that without, would have placed additional pressure to increase revenue beyond what is presented in this budget.

In order to meet the existing needs of today and the evolving challenges of the future, funding for increasingly expensive capital projects was shifted to higher priorities, while capital projects with funding allocations but not feasible scopes (e.g. Parks Administration Building) were unfunded so we can maintain our commitment to existing critical infrastructure and programming. Additionally, we must invest in our employees through competitive compensation, technology modernization, and our focus on evolving into a High Performance Organization. City services are delivered by our team members, and when they are cared for, valued, and equipped with the proper training and tools, the positive impact is felt by the community we serve.

I am proud to say that as the City has evolved through the post-pandemic economic climate, there is continued adaptation and growth as an organization and community. The City Commission's past commitments to responsible funding of service levels have propelled us toward achieving strategic goals and appropriate General Fund reserves that were essential during the economic crisis of 2021 and will remain important in order to support our goals for the future. Both City staff and the community are engaged in creative problem solving that challenges the status quo while maintaining superior service delivery. This recipe will continue to advance the organization and community through ongoing challenges and rapid change.

Listed in the sections below are the strategic changes made to our operations through this budget. Change must be embraced in order to adapt to future residents, workers, businesses, and the environment. In collaboration with our business community, residents, and employees, I am confident that the leadership of the City of Largo, both appointed and elected, can rise to our new set of challenges and opportunities to achieve our vision of being the Community of Choice in Tampa Bay.

Key: **Bold = Strategic Plan Initiative**; *Italics = Strategic Plan Goal*

Focus On: Sustainability

Community Sustainability & Resilience

atic Environmental Workboat \$320,000



Cross Bayou Stormwater Best Management Practices - Construction	\$108,500
Mobile Home Park Transition & Homeless Staff Support - Contractual	\$184,000
Litter Removal & Public Education Services - Non-Profit Partnership	\$45,000
Solar Cooperative Partnership	\$10,000
Solar Installation Program	\$150,000
Total	\$817,500

Organizational Excellence

Enterprise Land Management System - Extended Implementation Support	\$50,000
Organizational Training & Development Manager & Training Content Platform	\$171,600
Various Citywide Technology Improvements	\$1,240,600
Total	\$1,462,200

Strategies around Sustainability focus on three key initiatives: Environmental Sustainability, Organizational Excellence, and Community Resilience, with the understanding that sustainability and resilience are essential elements for our continued collective success. A sustainable organization and community are ones that continuously improve upon current conditions in an equitable manner. At the time the strategic plan was developed in 2017, environmental sustainability focused internally on things the City could provide or control. That scope has since expanded to include community sustainability and resilience as part of a coupled system that cannot exist without both elements present. The City recognizes the tremendous work that individuals, community groups, and regional networks have already accomplished. These efforts are advancing our shared understanding and perceptions of a sustainable and resilient region, are leading to an improved awareness of the necessary steps to achieve shared goals, and resulting in improved outcomes for the community.

Community Sustainability & Resilience

The City continues to make progress toward the strategic initiative of **Renewing our Natural Environment to Ensure Sustainability for Future Generations** by continuing to invest in infrastructure and equipment to maintain and improve our stormwater management system. We are also slowly advancing our implementation of solar internally with the solar installation program, and have expanded to incentivising solar investments by our community members by participating in the Solar United Cooperative, which provides discounted purchasing power to community members to install solar on their homes and businesses. Finally, litter continues to be an issue in our community, so through the reallocation of existing funds, we are engaging with a community partner to hold community clean-up events and provide public education on sustainability, freeing up staff capacity for other outreach events.

Community resilience strategies are further defined in the initiative to **Foster a Community Where Opportunities Exist for Residents and Businesses to Realize Their Full Potential**. This concept of community actualization is facilitated through several key investments. First, building off of our investments from FY 2023, we are utilizing our mobile home transition plan and providing contractual staffing support to transition several mobile home parks that are being redeveloped. This works to prevent homelessness and facilitates access to housing and other services to ensure mobile home park residents have a place to live.

Organizational Excellence

Serving the community effectively cannot be accomplished without an appropriate focus on the strategic initiative to **Advance a Flexible and Resilient Organization that Delivers Superior City Services**, also known as the Organizational Excellence initiative. The continued focus on High Performance Organization (HPO) efforts provide the systems and structures for delivering superior community services. FY 2023 saw the development of High Performance Leadership Competencies and the creation of the framework for a city-wide training program. In order to fully implement this program, funding for a Training Manager and a learning content platform is included in the Human Resources Department budget.

In a high performance environment, we believe that our team members are our greatest asset because they are the ones serving our community every day. The largest investment in the FY 2024 Budget is the investment in salary increases to retain our dynamic workforce and stay competitive in the recruitment market. This budget includes



a minimal number of additional positions, especially in the General Fund, in order to ensure that we can provide competitive wages for existing positions. As one of the largest employers in our city, we believe that a balanced approach to investing in employee growth and development as well as pay and benefits is essential. We cannot achieve our vision of being the Community of Choice in Tampa Bay unless we are the employer of choice, and these two key ingredients will ensure our team members are engaged and deliver the superior services our community relies upon. The following pay increases and pay plan adjustments are funded in this budget:

• CWA Bargaining Unit:

4% Salary Increases

• IAFF Bargaining Unit:

- o 4% Increases in Pay-Range Minimums & Maximums
- 5% Salary Increases
- o Compression Adjustments at Designated Points in the Pay Range
- Average Annual Wage Growth in Current Contract is 6.3%

• IAFF Supervisory Bargaining Unit:

- o 4% Increase in Pay-Range Minimums and 7% Increase in Pay-Range Maximums
- 5% Pay Annual Merit Increases
- Average Annual Wage Growth in Contract is 6.8%

• Non-Represented Team Members:

- o 5% Increases in Pay-Range Minimum & Maximums
- 5% Pay Annual Merit Increases

• PBA Bargaining Unit:

o In Negotiations

• PBA Supervisory Bargaining Unit:

In Negotiations



Focus On: Public Health & Safety

Asset Management & Infrastructure Maintenance

Additional Stormwater Asset Staffing and Equipment (1.00 FTE)	\$353,600
Biosolids Building Repairs	\$1,500,000
Bridge Repairs - Design & Construction	\$50,000
Citywide HVAC Replacements	\$1,903,200
Fleet Fuel Tank & Vehicle Repair Equipment Replacement	\$700,800
Parking Lot Resurfacing	\$55,000
Roadway Maintenance	\$300,000
Rosery Road Community Street Project - Construction	\$9,441,000
Stormwater Pipe Replacements	\$250,000
Various Recreation Facility/Parks Repair, Maintenance & Upgrades	\$253,900
Various Citywide Facility Repair, Maintenance & Upgrades	\$215,100
West Bay Drive Complete Streets Pinellas County Partnership	\$2,412,700
16th St NW Neighborhood Roadway Project - Design	\$677,000
112th Ave Neighborhood Roadway Project - Design	\$838,000
Total	\$18,950,300

Proactive Public Safety

Additional Emergency Commuications Dispatcher	\$77,300
Additional EMS Unit - Medic 42 (4.00 FTE) (County-Funded)	\$169,300
Additional Firefighter/Paramedic Positions (3.00 FTE, Mid-Year)	\$149,500
Additional Police Officer - School Resource Officer (1.00 FTE)	\$67,300
Police Department 100th Anniversary	\$25,000
Total	\$488,400

Strategies around Public Health and Safety focus on three key initiatives: infrastructure & asset management, building safe and healthy neighborhoods, and effective emergency management.

The first initiative under this focus area is to **Invest in Quality Public Infrastructure**, for which the FY 2024 Budget includes significant commitments. Major construction projects on roads and wastewater infrastructure continue in FY 2024, along with street and sidewalk reconstruction, and facility repair and maintenance. Related to effective asset management, the FY 2024 budget includes additional personnel and capital investments to address backlogs in known stormwater maintenance projects, as part of the Stormwater Asset Management Program.

The second initiative under this focus area is to **Build a Community of Safe & Healthy Neighborhoods**. Investments in this area include *providing responsive*, *high-quality public safety services that meet the community's needs*. To work toward this goal, the FY 2024 budget includes a new Peak Medic Unit (4.00 FTE) at Fire Station 42 (county-funded) to handle the increase in call volume experienced at that station for emergency medical services, as well as 3.00 FTE Additional Firefighter/Paramedic positions to address staffing shortages. On the law enforcement side, funding is included for an additional Emergency Communications Dispatcher position (1.00 FTE) and a School Resource Officer (1.00 FTE), which is off-set by revenue from the schools. Finally, 2024 marks the 100th anniversary of the inception of the Largo Police Department, which will be commemorated in a variety of ways, including community celebrations.

Focus On: Community Pride

Support a Vibrant and Intergenerational Community

Additional Library Staffing (2.00 FTE)	\$137,000
Additional Special Events Staffing Downtown (1.00)	\$61,400
Downtown Activation Plan	\$100,000



Downtown Ulmer Park Improvements	\$79,000
Horizon West Bay Retail Property Management	\$121,500
Neighborhood Park & Public Space Improvements (ARPA)	\$2,100,000
Raised Mid-Block Crossing at 1st Ave NW Downtown	\$85,000
Underground Powerlines - West Bay Drive Downtown	\$50,000
Total	\$2,733,900

Strategies around Community Pride focus on two key initiatives: developing an active and interconnected downtown and cultivating a vibrant, intergenerational community.

The concentration on **Developing an Active and Interconnected Downtown** continues to take shape. The FY 2024 budget includes the addition of special events staffing and funds to plan and improve various areas of the downtown while the construction of Horizon West Bay Progresses.

The initiative to **Cultivate a Vibrant Intergenerational Community** includes staffing investments (2.00 FTE) at the Library to address capacity issues and better serve the community. \$2.1 million is also allocated in ARPA funding for parks projects and will off-set project costs for several projects that may be awarded other grant funds this year.

Diversity, Equity & Inclusion

Continuing to build upon the focus on diversity, equity and inclusion (DEI) from the 2021 City Commission Retreat, the organization formally initiated the next chapter of High Performance Organization changes by beginning the important work surrounding the value of diversity. Starting at the executive level, team members throughout the organization have completed training and started conversation about building a more inclusive workplace. In the spring of 2021, more than 25 team members completed the University of South Florida's DEI in the Workplace Certificate Program. In 2023, an internal Inclusive and Equitable Workplace Committee kicked off a five-year plan to create a more welcoming organization where all team members are able to contribute and reach their full potential.

City efforts to establish a Community Sustainability and Resilience Plan will further our initiative to understand our community and its diverse needs, while establishing meaningful relationships with the underserved and traditionally disconnected members of the community. In order to truly achieve our vision to be the community of choice in Tampa Bay, the City needs to be intentional about meeting all residents' needs and engaging with diverse perspectives.

Acknowledgments

I am extremely proud of the work Team Largo has accomplished in the last year. Our collective commitment to the community and the goals that guide us have resulted in a flexible and resilient organization that can adapt quickly to change and provide the superior services our community relies upon. Our trajectory to becoming the Community of Choice in Tampa Bay is not slowed by the recent shift in the economic climate, rather it has become more focused on what's most important right now. Remaining focused on our vision and goals only accelerates our forward movement as we continue to make wise investments in our community.

This budget was professionally prepared by the Office of Performance and Budget (OPB). Together with the Finance Department, OPB coordinated the creation and the communication of both the Capital Improvements Plan and this budget to the City Commission and the public, all on behalf of Administration and the Executive Leadership Team. The expertise, technical ability, and dedication of OPB staff were paramount to the success of the budget and financial planning process. I want to emphasize that all departments worked as a team to prepare a budget and provide changes that align with our priorities, all of which reflect this organization's commitment to professionalism, communication, long-term fiscal responsibility, and the City's strategic goals.

City Administration is particularly appreciative of the leadership provided by the Mayor and City Commission with regard to the long-term fiscal stability of this organization. Each year, the elected officials are faced with the difficult task of balancing the public's desires for municipal services with their willingness to pay through taxes and user charges. Together, we have and will continue to balance services and costs for our citizens that focus on a sustainable future for our City.



The development of this budget was the product of a very collaborative effort, led by the OPB team, of the Executive Leadership Team. This final budget addresses our community's current needs and positions the City for continued success and improvement into the future.

-M

Maggie Paluch Acting City Manager



Changes from Proposed Budget

The City Manager submits the proposed budget to the City Commission on July 1 of each year. Between July 1 and October 1, when the City Commission must adopt the City's annual capital and operating budget, there may be changes to the proposed budget. These changes may be due to new revenue or expenditure information not available at the time of publication, additional directives from the City Commission, or the re-budgeting of projects from the previous fiscal year due to cost or timeline changes. This list is a summary of all changes from the proposed budget and overall financial impact.

Changes From Proposed Budget	Est. FY 2023	FY 2024
Expenses / Expenditure		\$25,011,100
2024 - 243 - Rebudget Clearwater-Largo Road Multimodal Improvements Design	-\$150,000	\$150,000
2024 - 244 - Rebudget Venetian Gardens Mobility & Stormwater Construction	-\$1,764,000	\$1,764,000
2024 - 245 - Rebudget of Wolford & Whitney	-\$32,900	\$32,900
2024 - 246 - Rebudget Valencia Dr. Mobility Project Construction	-\$1,783,000	\$1,783,000
2024 - 247 - Rebudget Southwest Pool & Dive Tower Renovations	-\$3,802,000	\$4,302,000
2024 - 248 - Rebudget 8th Ave CSX Tub Crossing Construction	\$20,000	\$181,000
2024 - 249 - Rebudget Central Park Performing Arts Center Renovations	\$ -	\$1,914,000
2024 - 251 - Funding for Old City Hall Demolition Survey	\$ -	\$15,000
2024 - 252 - Rebudget Starkey Road Basin Best Management Practices	****	****
Implementation - Construction	-\$864,000	\$864,000
2024 - 253 - Rebudget Clearwater Largo Rd Best Management Practices Implementation - Construction	-\$453,300	\$453,300
2024 - 254 - FY 2023 Mid-Year Change - Reclassify Office Spec. to Customer Service		
Spec.	\$ -	\$1,900
2024 - 255 - Funding for Non-Represented Employee Salary Survey	\$ -	\$45,000
2024 - 256 - Rebudget of Project #216 Cross Bayou Best Management Practices	44 000 000	44 000 000
Intergovernmental Project	-\$1,839,200	\$1,839,200
2024 - 257 - Rebudget Fire Station 39 Construction Funding	-\$9,500,000	\$9,500,000
2024 - 258 - Rebudget Library Chiller Replacement	-\$340,000	\$ -
2024 - 259 - Change Funding Source of Project #281- Largo Central Park Bathroom	\$-	\$300,000
2024 - 261 - Update/Increase Public Works Custodial Supplies Funding	\$13,300	\$40,000
2024 - 264 - Rebudget Utility Billing Software Implementation	-\$25,000	\$25,000
2024 - 265 - Rebudget & Cost Increase of Elevator Renovations Project	-\$204,800	\$220,500
2024 - 266 - Rebudget of Planning Consultant Services for Comprehensive Plan	\$ -	\$20,000
2024 - 267 - Recycling Disposal Fees Cost Increase	\$-	\$150,000
2024 - 268 - FY 2023 Replacement of 2 CPPAC Air Handlers	\$140,000	\$ -
2024 - 269 - Rebudget Annexation Liability (Wastewater Connection) Funding	\$-	\$25,000
2024 - 270 - Update/Increase Public Works Building Supplies	\$82,500	\$45,000
2024 - 271 - Update/Increase Public Works Equipment Repair	\$72,000	\$40,000
2024 - 273 - Fire Rescue Truck 42 Cost Increase	\$-	\$100,000
2024 - 275 - FY 2023 PD Vehicle Purchases	\$1,294,700	-\$1,294,700
2024 - 276 - Increase Year-end Projection - FY 2023 Emergency Bolesta Repair	\$1,629,000	\$ -
2024 - 277 - Rebudget Fleet Fuel Tank Replacement Project	\$ -	\$494,200
2024 - 278 - Enhanced Data Warehouse Support for Business Intelligence and Data Translation Services	\$-	\$20,000



Changes From Proposed Budget	Est. FY 2023	FY 2024
2024 - 279 - Rebudget Network Access Control (NAC) Funding	\$ -	\$25,000
2024 - 280 - PBA Contract Adjustments	\$ -	\$254,900
2024 - 281 - Wastewater Debt Issuance Costs	\$ -	\$42,500
2024 - 282 - Communications & Engagement License Cost Corrections	\$ -	\$3,300
2024 - 283 - Webcams for Multi-Factor Authentication (MFA)	\$ -	\$25,000
2024 - 284 - Update Canva Licensing Cost for Teams	\$ -	\$3,800
2024 - 286 - Reclassify Office Administrator to Executive Assistant	\$ -	\$5,000
2024 - 287 - Rebudget of Safety Equipment Purchase and Installation at the Influent Pump Station at the Plant	-\$45,000	\$45,000
2024 - 288 - ARPA Revenue and Expenditure Timing Adjustments	\$2,137,800	\$ -
2024 - 289 - FY 2023 PD Vehicle Purchases pt. 2	\$60,400	-\$60,400
2024 - 290 - Rebudget of Remainder of Lift Station Flood Plain Mitigation RPR Services	-\$287,500	\$737,500
2024 - 291 - FY 2023 CPPAC Air Handlers Change Request Adjustment	-\$90,800	\$90,800
2024 - 292 - Police Chiller Replacement Cost Increase	\$55,000	\$231,000
2024 - 293 - Cost Increase Architectural Costs FS39	\$97,000	\$-
2024 - 294 - Increase in Fleet Vehicle Repair and Maintenance Allocation	\$ -	\$286,500
2024 - 297 - Rebudget City Welcome Signs	-\$60,000	\$60,000
2024 - 298 - Final PBA Adjustments	\$ -	\$14,500
2024 - 299 - ES Belt Filter Press Rehab Project	\$ -	\$300,000
2024 - 300 - City Hall Capital Adjustment	\$ -	-\$78,800
2024 - 240 - Microsoft License Adjustments & License Management Software	\$ -	-\$4,800
Revenues / Funding Source (Total)	\$3,963,500	\$9,877,800
2024 - 259 - Change Funding Source of Project #281- Largo Central Park Bathroom	\$-	\$300,000
2024 - 285 - General Fund Revenue Updates	\$418,900	\$322,400
2028 - 288 - ARPA Revenue and Expenditure Timing Adjustments	\$3,544,600	\$9,255,400
Net Change (All Funds)	\$19,603,300	\$15,133,300



Changes from Proposed Budget (by fund)	Est. FY 23	FY 24
Expenses / Expenditure		\$25,011,100
(001) General Fund	-\$437,000	\$1,250,800
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	-\$150,000	\$148,800
(130) County Gas Tax (CGT) Fund	-\$1,224,000	\$1,224,000
(131) Construction Services Fund	\$ -	\$2,000
(132) Stormwater Fund	-\$1,544,000	\$1,573,600
(133) Local Option Sales Tax (LOST) Fund		\$12,683,200
(134) ARP COVID Recovery Fund	-\$1,664,200	\$6,216,000
(303) City Hall Capital Project Fund	\$-	-\$78,800
(401) Wastewater Operations Fund*	\$1,251,100	\$1,189,900
(405) Solid Waste Fund*	-\$12,500	\$305,800
(408) Golf Course Fund*	\$ -	\$200
(501) Fleet Services*	\$ -	\$495,600
Revenues / Funding Source	\$3,963,500	\$9,877,800
(001) General Fund	\$418,900	\$622,400
(134) ARP COVID Recovery Fund	\$3,544,600	\$9,255,400
Net Change (all funds)	\$19,603,300	\$15,133,300

^{*} Note: Capital expenditures from Enterprise and Internal Service Funds are included.





Strategic Plan Goals and Budget Alignment

The Strategic Plan

A strategic plan is an essential component of any organization. The City's Strategic Plan, developed during FY 2017, is an evolution of the City's original Strategic Plan and the interim operational direction from the City Commission, known as the Future Focus document created in 2015. This Strategic Plan seeks to encompass both community aspirations and our current Harwood community "stage". The plan sets goals to maintain those aspects of the community that residents, businesses, and employees are most proud of and strives to achieve the new goals articulated by residents and City leaders. The strategic plan is a blueprint—a guide for City operations—that focuses on clear, collective goals. As an organization, it helps prioritize resources and facilitate management decisions that will achieve these desired outcomes. As a community, it provides a shared vision for Largo as a basis to identify, evaluate, and communicate progress on results. On the following pages are the Strategic Plan adopted in 2017 along with its Focus Areas, Initiatives and Goals.

Guiding the Budget Process

The City's strategic plan serves as a guide to the annual budget process. Because the strategic plan was developed with substantial input from the community, the organization, and the City's elected leaders, it provides shared priorities from which staff can develop operational plans. Each year, City staff and the City Commission revisit progress in advancing goals in the strategic plan, as well as new and emerging priorities tied to the City's long-term direction.

As part of the budget process, new and continuing investments are tied to strategic goals and focus areas, as outlined in the City Manager's budget message. Doing so allows the organization to reflect on areas of emphasis in resource allocation, as well as communicate continued progress on those community priorities outlined in the plan.

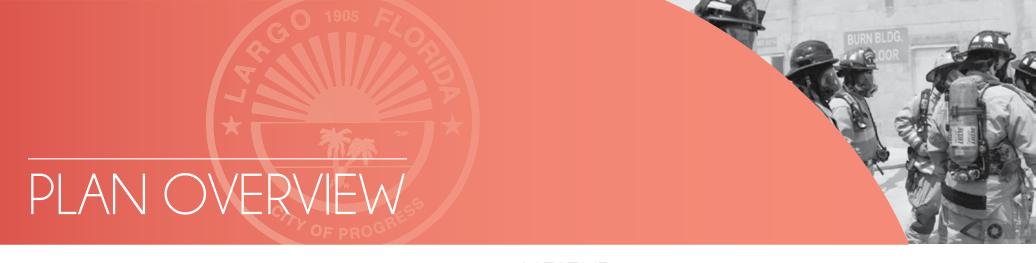


CITY OF LARGO

STRATEGIC PLAN



2017



INITATIVE

Renew our Natural Environment to Ensure Sustainability for Future Generations

Advance a Flexible and Resilient Organization That Delivers Superior City Services

Foster a Community Where Opportunities Exsist for Residents and Businesses to Realize Their Full Potential

Invest in Quality Public Infrastructure

Build a Community of Safe & Healthy Neighborhoods

Ensure the Health, Safety, and Economic Viability of the Community Through Effective Emergency Management

Develop an Active & Interconnected Downtown

Residents & Businesses

JOIN THE CONVERSATION ON LOVELARGOEL COM

FOCUS AREA

SUSTAINABILITY

PUBLIC HEALTH & SAFFTY

COMMUNITY PRIDE



INITIATIVE #1

Renew our Natural Environment to Ensure Sustainability for Future Generations

GOAL 1: Preserve and enhance the City's urban forest and green spaces.

GOAL 2: Utilize water management practices that rehabilitate the health of our waterways.

GOAL 3: Support the advancement of transportation options that reduce emissions and resource consumption.

GOAL 4: Provide City facilities that promote the health of patrons and reduce resource consumption.

GOAL 5: Divert waste from landfills.

GOAL 6: Promote a culture of sustainability and conservation within City operations.



INITIATIVF #2

Advance a Flexible and Resilient Organization That Delivers Superior City Services

GOAL 1: Exercise strategic financial decision-making that preserves long-term financial health.

GOAL 2: Recruit and retain an innovative workforce that is motivated to exceed customer service expectations.

GOAL 3: Provide modern, evolving technology that supports collaboration, automation and a seamless user experience.

INITIATIVF #3

Foster a Community Where Opportunities Exist for Residents and Businesses to Realize Their Full Potential

GOAL 1: Facilitate access to resources to help residents meet their fundamental needs.

GOAL 2: Encourage private investment that allows for upward economic opportunities.

focus on PUBLIC HEALTH & SAFETY



INITIATIVE #1

Invest in Quality Public Infrastructure

GOAL 1: Utilize comprehensive asset management strategies to optimize lifecycles of City infrastructure.

GOAL 2: Ensure safe conditions through proactive maintenance and investment in City infrastructure.

INITIATIVE #2

Build a Community of Safe & Healthy Neighborhoods

GOAL 1: Facilitate healthy lifestyles by providing recreation spaces (parks, trails, greenways) and programming. **GOAL 2:** Address community public safety issues using proactive tools and methods.

GOAL 3: Provide responsive, high-quality public safety services that meet the community's needs.

GOAL 4: Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

INITIATIVE #3

Ensure the Health, Safety, and Economic Viability of the Community Through Effective Emergency Management

GOAL 1: Implement emergency mitigation strategies that reduce the impact of hazards and disasters on the community.

GOAL 2: Ensure City services are provided during and after an emergency event.





INITIATIVE #1

Develop an Active & Interconnected Downtown

GOAL 1: Support the growth and retention of small businesses offering services that complement nearby community amenities.

GOAL 2: Encourage activities in the downtown area that create a sense of place and offer a destination for residents and visitors.

GOAL 3: Create connections between downtown Largo and employment, education, and recreational hubs that promote the area as one district.

INITIATIVE #2

Cultivate and Support a Vibrant Intergenerational Community That Attracts Residents & Businesses

GOAL 1: Provide exceptional and affordable community amenities and city services that enrich quality of life.

GOAL 2: Promote social connections through civic engagement that strengthen neighborhoods and community fabric.





Performance Management

History

Throughout its history, the City has utilized various performance management processes.

For much of the early 2000's, the City utilized "Goals and Objectives" at the Department level within the budget to capture the planning component of the budgeting process. At the end of each Department's budget section were 'performance measures'. While these measures provided a level of data reporting, they did not always meaningfully correlate to the goals or objectives of the department or City and may not have been good indicators of operational performance.

With the adoption of the City's strategic plan in 2017, the Office of Performance and Budget worked with Department staff to identify outcome measures related to their services that aligned with and influenced strategic plan goals in the new plan. What resulted was a positive step forward in our performance management journey - a collection of measures, led by Department operations, but aligned with City-wide strategic goals rather than siloed by departments.

In reflecting on this process as the organization has continued to advance its work with data and performance, staff recognized the need to create a more robust system where data and metrics aligned from the operational level all the way to the reporting of outcomes to the community. Each employee's work as part of our daily operations influences those broader community outcomes. Our goal is to create a system whereby that connection is made clearly and meaningfully across all levels of the organization, with good data and sustainable reporting systems to enable it.



Program Goals

The development of the City's future performance management program is based around a range of goals informed by past experience and best practices in the industry. They include:

- Quality data: ensuring that data created and collected by the organization is of high quality to enable meaningful reporting and analysis
- Systems to support automation and data reporting: minimizing the number of human inputs that could result in unintended variations in data or reporting methodologies.
- Meaningful metrics for all stakeholders: for performance management to have an impact in influencing how
 the organization makes decisions, data and metrics must be relevant to those who use them. From staff
 delivering services in the field daily or executive leadership developing and adjusting strategy, to residents
 and elected officials seeking to understand how the organization is delivering on expectations
- Culture of data-informed decision making: developing metrics along doesn't yield success. Our goal is to ensure staff are learning, developing, and utilizing data in their work to ensure the City is making the best possible decisions to achieve positive outcomes with respect to resources and operations.

Looking Ahead

Beginning in fall 2022, the City kicked off its LarGoals Performance Management Initiative. LarGoals is the next chapter in the City's performance management work, focused on building a comprehensive, sustainable framework for performance management for the future.

What Works Cities

The City is utilizing the Bloomberg Philanthropies' What Works Cities program criteria as a guide to build on its strengths and identify gaps and opportunities in the use of data to measure performance. As outlined on their website, "Launched in 2017, What Works Cities Certification recognizes and celebrates local governments for their exceptional use of data to inform policy decisions, allocate funding, improve services, evaluate the effectiveness of programs, and engage residents."

1 Bloomberg Philanthropies. (2023). About What Works Cities. What Works Cities. https://



By utilizing an existing framework of best practices and a program in use by peer municipal governments, the City can leverage resources and the experiences of others to learn how to best adapt practices to fit the needs of Largo.

Timeline

Over the course of two years, the Office of Performance & Budget intends to facilitate the development of a new system of metrics, tools, and organizational processes that will enable meaningful performance management based on the goals outlined above.

As we have continued on this journey, the Steering Committee, made up of all department assistant directors, began working on identifying existing measures that each department uses and reports on currently. Our goal is to develop meaningful measures that allow us to understand how well we are performing as an organization. Existing measures help us determine how we currently measure that performance and provide a place to start in refining these measures over the next year. Over forty measures were outlined and we are in the process of refining these measures to determine what can help indicate how we can better measure success.

Program Accomplishments to Date:

- Systems & Structures: Developed organizational systems and structures for a new performance management framework. This includes the creation of the Steering Committee (Department Assistant Directors, Deputy City Clerk, Performance & Budget Manager, GIS Manager), who have adopted a charter, approved the project management plan, and meet quarterly to guide implementation of the project management plan.
- Performance and Data Philosophy: The adoption of a guiding philosophy on performance measurement and the use of data within the organization, ensuring enterprise understanding and supporting change management throughout the organization.
- Training: Getting all initial stakeholder trained via the Center for Government Excellence's online training courses around data management and performance measurement. Office of Performance & Budget Staff have also developed internal training, conducting program kickoffs with all departments, data inventory training, and beginning performance measurement workshops.
- Data Inventory: creation of a citywide data inventory of all available data sets, their relevant metadata, and an initial assessment of data quality.
- Existing measures inventory: creation of a citywide inventory of existing performance or reporting metrics, including internal measures or external compliance reporting metrics.

Next Steps:

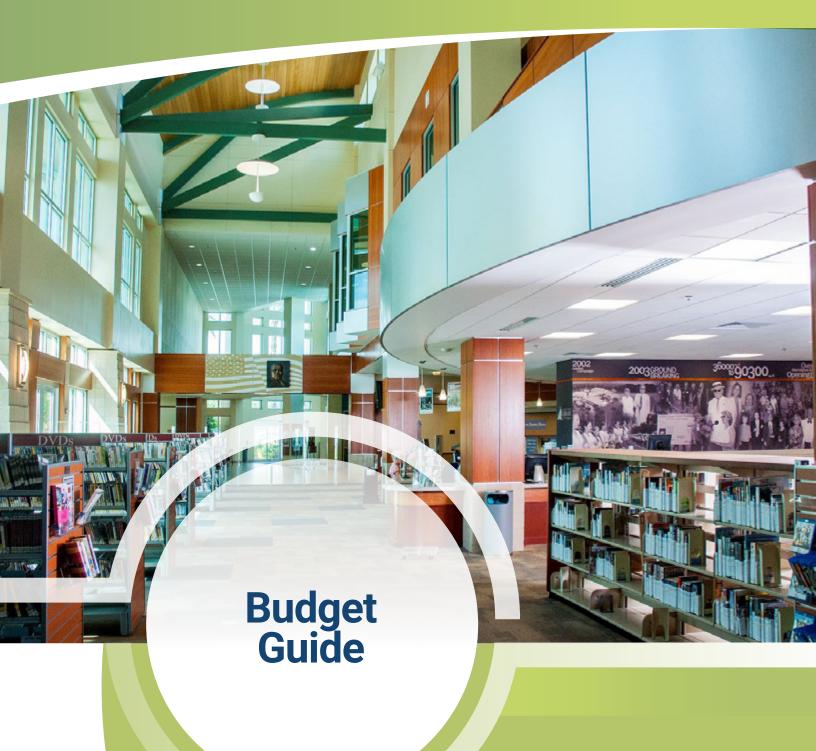
- The Information Technology Department and Office of Performance and Budget will be partnering to set up a modern 'data warehousing' structure to enable integrated, automated data reporting for efficient performance management.
- Development of the performance measures to be utilized throughout and across Departments internally, and to be shared externally, to evaluate operational performance and success in driving the organizations' strategic outcomes.
- Begin regular performance management meetings to analyze and utilize these performance measures throughout the course of FY 2024.
- Incorporate new Performance Measurement framework aligned with both the Strategic Plan and Departments' budgets for the FY 2025 Adopted Budget.
- Continue to develop and expand organizational training and development around the use of data to drive operational performance and inform decision making.



Community Outcome Measures Executive/Strategic Measures Management Measures Management Measures Operational Measures Operational Measures Operational Measures

GFOA Best Practice on Reporting Performance Measures

The City's journey in performance management has evolved significantly over the years. The City recognizes aligning performance measures with budget priorities is an essential practice for strategic financial decision making and a best practice endorsed by the Government Finance Officers' Association (GFOA). While this budget does not include performance measures, it is a conscious decision to ensure that the re-introduction of performance measures includes reliable, reportable data and meaningful metrics for evaluating performance. The City's two-year plan to develop new metrics, tools, and processes through the LarGoals Performance and Data Program will re-introduce performance measures to the budget in FY 2025.





What is a Budget?

A budget is a financial and operating plan for a City for a period called a "fiscal year". The City of Largo's fiscal year begins on October 1 and ends on September 30. The fiscal year that begins on October 1, 2023, is referred to as "Fiscal Year 2024". Prior Fiscal Year (FY 2023) budget data is also included. All data contained herein for FY 2023 are originally budgeted amounts and have not been revised to reflect budget amendments adopted by the City Commission. Estimated FY numbers represent actual expenditure totals for a portion of the fiscal year, supplemented with expenditure assumptions for the remainder of the fiscal year. All appropriations unspent at year-end lapse unless funds are encumbered by issuance of a purchase order. Such purchase orders remain valid until either canceled or final payment is made.

The City cannot spend money unless it is appropriated within the budget. An appropriation is the legal approval given by the City Commission to the City staff to spend money for a specific purpose. The budget also contains an estimate of revenues to be received by the City during the same time period. The legal authorization to collect revenues, such as the property tax, utility tax, and user fees, is established by the City Commission by ordinance. Also included in the budget is the estimated unexpended expenditures left over from the prior fiscal year that can be spent and appropriated in the new year. This money is called available or unassigned fund balance. The City Charter and State law require that expenditures do not exceed the combination of available fund balance and revenues. The City cannot borrow money to operate. The City can only borrow money for major capital projects, such as the purchase of major equipment or the construction of buildings.

Budgeting and Accounting Basis

The City's Basis of Accounting and Basis of Budget are the same. This budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP). Both revenues and expenditures are budgeted on the modified accrual basis of accounting. In Enterprise Fund budgets (Wastewater, Solid Waste, Golf Course) and Internal Service Fund budgets (Fleet Services, Risk Management) accrual accounting is used, meaning depreciation is budgeted as an operating expense and capital acquisitions and principal payments on debt are not budgeted expenditures. However, proposed capital acquisitions and principal payments are listed in the program portion of the budget for planning purposes.

Budget Adjustments/Amendments

In accordance with the City Charter, the City Manager has the authority to approve budget adjustments, or the transfer of funds within a department and within a fund. Each year budgetary control is maintained at the department and fund level; not on a line item or program basis.

To increase or decrease a department's appropriation, or to transfer funds from one department to another or from one fund to another, approval of the City Commission is required. The City Commission grants such approval by ordinance.

Personnel Position Classifications

The City Manager may change a personnel position to a lower classification than approved in the budget or no more two ranges above their current position. Any positions reclassified since the previous year's budget was adopted are reported in this budget in accordance with their new classifications.

The Document

The document begins with a transmittal letter from the City Manager. This letter summarizes the contents of the budget and provides an explanation of the rationale used by the City Manager during the budget development process. The City Manager also outlines the city-wide priorities and initiatives for the upcoming year. Other sections of the document include the following:

- 1. Budget Message
- 2. Strategic Performance Management
- 3. Community Profile
- 4. Budget Guide
- 5. Budget Summary



- 6. Long Range Financial Plan
- 7. Department Budgets, which are subdivided into divisions and programs. Programs account for the costs associated with specific activities or the use of restricted revenue sources.
- 8. Compensation Administration
- 9. Capital Improvements Program
- 10. Glossary

What is a Fund?

The basic building block of governmental finance and budgeting is the "fund". Each fund is independent of all others, and is created to account for the receipt and use of specific revenues. This budget includes all operating funds of the City. All City contributions to non-budgeted, non-operating funds, such as pension funds, are budgeted within the appropriate operating fund.

The **General Fund** is the largest fund. This fund accounts for most traditional governmental services such as Police, Fire, Recreation, Library, and the administrative departments such as Finance, Information Technology, Human Resources, and Administration. Most property tax revenue and revenue from such sources as the utility tax and State sales tax are accounted for in this fund.

Special revenue funds are created to account for specific revenues that can only be spent for certain purposes. The County Gas Tax Fund accounts for the proceeds received from the County Motor Fuel Tax. The Stormwater Fund exists to account for revenue from the Stormwater Utility Fee that is used to pay for the maintenance and construction of the City's stormwater system. Revenue from the County infrastructure surtax (Penny For Pinellas) is included in the Local Option Sales Tax Fund. The Community Development Block Grant (CDBG) and HOME funds account for revenue from these Federal programs for use to benefit low and moderate-income neighborhoods. The State Housing Initiatives Partnership (SHIP) Fund accounts for state funds received for housing programs. The Transportation Impact Fee (TIF) Fund accounts for the proceeds from that revenue source. The Community Redevelopment Agency Fund (CRA) accounts for the tax increment financing district established for the Downtown area; all property tax growth in the downtown is restricted to expenses associated with that area of the City. The City has created a new special revenue fund for the American Rescue Plan (ARP) Act COVID Recovery stimulus funding from the federal government to account for revenues and related expenditures here.

An **enterprise fund** is used to account for a governmental service that is financed entirely by user charges. These funds receive no tax money and are operated in much the same manner as a private business. Enterprise funds have been created to finance the operation of the City's Golf Course, Solid Waste services, and the Sanitary Sewer System.

A **capital project fund** is often created to account for the financing sources and expenditures associated with major capital projects. In the past, such funds have been established to account for West Bay Drive Redevelopment, Library Construction, and Highland Avenue Reconstruction Projects. A notable future project with its own fund is the new City Hall. Establishment of a dedicated fund is typically reserved for projects with broad scopes, completion schedules spanning over a period of multiple years, and with several funding sources.

Finally, **internal service funds** are similar to enterprise funds except that they derive all their revenue by charging departments within the City for their services. The Fleet Services Fund and Risk Management Fund represent the City's two internal service funds, which allocate the costs associated with these two functions to the user departments.



Truth in Millage (TRIM)

The budget and property tax rate adoption process is governed by the State Statute known as Truth in Millage (TRIM). In Florida, properties are assessed by the county Property Appraiser and property taxes are collected by the county Tax Collector. Property owners are eligible to receive a homestead exemption between \$25,000 and \$50,000 on their principal place of residence. All property is assessed at 100% of real value, which is approximately 85% of market value. The State Constitution restricts the annual increase in taxable value of homestead property to 3% or the increase in the CPI, whichever is less, and a 10% increase to non-homesteaded property.

The City is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing to each property owner through the TRIM notice. In addition to notification of this first public hearing, the TRIM notice contains the following information:

- 1. The new assessed value and the assessed value for the prior year;
- 2. The tax bill if the current property tax rate is charged for the new year;
- The tax bill if the adjusted rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue based on the new assessed values as was raised in the prior year at the old assessed values; it discounts for inflation); and
- 4. The property tax bill if the proposed budget is adopted.

The second public hearing is advertised in the newspaper. Accompanying this advertisement is a summary of revenues and expenditures contained within the budget tentatively approved at the first public hearing.



The Budget Process

While it may appear that the budget is developed during a short window of time prior to its adoption in the month of September, in reality it is a nearly year-round process involving the collective vision of the Mayor and City Commission, ongoing community outreach and feedback, and the collective engagement of staff at all levels to arrive at an annual budget that invests in strategic priorities and continues making progress on the shared goals outlined in our Strategic Plan.

Strategy and Vision

The City's Strategic Plan, guided by feedback from extensive community engagement, serves as the big-picture roadmap for annual budget development. The focus areas, strategies, and goals outlined are a reflection of the community's vision for the future of Largo

Setting Goals and Priorities

The City Manager kicks off the annual budget process with the City's Executive Leadership Team (ELT) in February to discuss the city-wide priorities. The department directors then spent the next month outlining departmental priorities based on annual goal setting meetings and conversations with team members.

Developing Requests

Department management teams utilized these strategic goals and feedback from team members to develop their annual budget requests. Budget 'requests' are substantive, strategic new investments required too maintain, improve, or add to our levels of service. Budget requests include information not only on cost and what the nature of the request is, but also how it can help the organization be more efficient, sustainable, and responsive to our employees.

Identifying Priorities

In late spring the City's ELT, Assistant Department Directors, and Office of Performance and Budget teams met for a full-day retreat to review the budget proposals from each department. This review follows months of budget work, analysis, and development of additional funding requests from staff teams within each department. This collaborative effort allowed for this entire team to work together to identify priorities across the City, while working towards balancing the budget. The priorities outlined by this team were used to inform the final balancing of the annual proposed budget.

CIP Timeline

October: City-wide CIP Kickoff

November: Departments Prepare CIP Requests and Management Analysts Hold Preparation Meetings

December: Prepare Revenue Projections and Prior Year Actuals for all Funds; Departments Submit CIP Project

Requests

January - February: CIP Review Committee Reviews Proposed CIP Projects; City Management Review of CIP

Projects and Financial Feasibility

January: City Commission Annual Retreat (Goal/Priority Setting for CIP & Operating Budget)

February: City Commission Retreat to Review Long Range Plans and Establish Associated Annual Funding Priorities

March 31: Proposed CIP Distributed to City Commission and Finance Advisory Board

April 11: Joint City Commission/Finance Advisory Board CIP Review; Additional Finance Advisory Board CIP Review

May 9: City Commission CIP Work Session

May 17: City Commission CIP Adoption

Budget Schedule

February - March: Budget Preparation and Financial Overview with Updates of Revenue and Expenditure Projections; Departmental Budget Request Forms Due; Prepare Personnel Projections

April/May: Departmental Budget Reviews with City Administration



May: Strategic Budget Discussions with Executive Leadership Team

May 27 - July 31: Public Budget Engagement Meetings

June: Preparation of the Proposed Budget Document

July 1: City Manager's Proposed Budget Distributed to City Commission and Finance Advisory Board

July 14: Joint City Commission/Finance Advisory Board Budget Work Session

July 25: City Commission Establishes Maximum Property Tax Rate to be included on TRIM (estimated property tax) Notices

August 8: City Commission Budget Review

September 5: City Commission First Public Hearing for the Budget and Tentative Millage Rate **September 18:** City Commission Second Public Hearing for the Budget and Final Millage Rate

October 1: New Fiscal Year Begins



Budget Preparation

Adoption of an annual budget establishes a short-term fiscal plan; however, short-term decisions can have long-term future implications. For example, construction of capital facilities often creates new recurring expenditures such as personnel, repairs, and utilities. Evaluating long-term fiscal trends is important in order to make sound short-term spending or service level decisions.

The Government Finance Officers Association (GFOA) recommends that governments forecast major revenues and expenditures for a three to five year period beyond the current budget in order to assess the long-term financial implications of current or proposed policies, programs, and assumptions. The GFOA also recommends that financial forecasts be made available to all participants in the budget process and that the forecast be monitored and adjusted as conditions change. Financial forecasting is intended to accomplish the following goals:

- Provide an understanding of available funding
- Evaluate financial risk
- Assess the likelihood that services can be continued beyond the current year
- Assess the level at which capital investments can be made based on available resources
- Identify future commitments and resource demands
- Identify key variables that can affect future revenues or expenditures

The first step in the City's annual financial forecasting process is development of the multi-year financial plan, which projects fund balances, revenues, and expenditures for a five year period, along with the development and adoption of a five-year Capital Improvements Program (CIP). The purpose of the CIP process is to evaluate the capital needs of the City compared to anticipated resources. When sufficient resources are not available, project plans must be reduced or new resources must be identified. The CIP includes all capital expenditures such as buildings, equipment, software, and major maintenance projects costing in excess of \$250,000. The CIP also includes a projection of major revenues, fund balances, and operating costs for the same five-year period.

The review and adoption of the Annual Operating and Capital Budget represents one of the important policy-making responsibilities of the Mayor and City Commission. The budget is more than just the legal document that appropriates revenue; it establishes priorities among competing governmental services, all of which have dedicated constituencies. After establishing priorities, the City Commission must establish service levels which are within the fiscal capacity of the City. While the budget adoption process is the primary opportunity for the City Commission and Administration to focus on the operations and services of the City, it is only one part of the overall policy-making process in which the City Commission engages throughout the year. As the needs and requirements of the community change, so too must the operations of the City.

When preparing the budget for FY 2024, City Administration was guided by the following policies:

- Maintain the overall quality of life for residents in accordance with economic limitations.
- Review financial forecasts for the next five years to determine appropriate service levels in line with available revenues.
- Review functions and activities to determine if cost savings or efficiencies can be achieved by providing the service differently.
- Review and adjust user charges based on related service costs where possible.
- Ensure all enterprise and internal service funds are self-supporting through user charges.
- Replace equipment and vehicles when it is most cost effective.
- When more than one funding source is available for a project, use the most restrictive funding source first.

Public Engagement

Public engagement is an important aspect of the City Commission and staff's budget development process. Each year, various methods for engagement may be utilized to solicit input and feedback. For the current budget, <u>in-person engagement</u> consisted of staff setting up community "pop-ups" at various locations around the City, including grocery stores, parks, and the library. Staff provided residents with a simple exercise to allocate hypothetical funds around the City's strategic priorities. This exercise was also mirrored in the City's digital engagement tools, and a



virtual budget engagement session was also held for residents as an alternative form of engagement. Finally, staff also solicited feedback on the property tax rate in the form of a digital survey.

Operating Budget Policies

The City will operate with a balanced budget by paying for all current expenditures with current revenues and fund balance. The City will avoid budgetary tactics that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.

The budget will provide for adequate maintenance and repair of capital assets and for their timely replacement.

The budget will provide the required funding for the Police and Fire defined benefit retirement plan based on the annual actuarial report.

The City will maintain a budgetary control system to ensure compliance with the adopted budget.

The City will update expenditure projections for each fiscal year.

Enterprise Funds (Golf, Wastewater, and Solid Waste) will be self-supporting for operating and capital expenses and receive no General Fund tax support.

The City will aggressively seek state and federal funds that are available for capital projects.

The budget document will be prepared in a format that clearly and accurately conveys financial, programmatic, and policy data and issues to the lay reader.

Capital Improvement Program (CIP) Policies

The City will develop a five-year Capital Improvement Program (CIP) and update it annually. The CIP will include all capital and maintenance projects and software purchases costing \$250,000 or more.

The City will make all major capital improvements in accordance with the adopted Capital Improvement Program.

The City will coordinate development of the CIP with development of the operating budget. Future operating costs associated with capital improvements will be projected and reported in the CIP and operating budget.

The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Program and City priorities.

Whenever feasible, Local Option Sales Tax Funds (LOST) will be utilized for projects that primarily benefit City residents.

The City will identify the estimated acquisition and operating costs and potential funding sources for each capital improvement project proposal before submittal to the City Commission for approval.

All projects must demonstrate a specific need and will be included in the CIP if a sufficient number of characteristics demonstrate the project's need.

All projects will be defined as either Regulatory (meaning legally mandated) or Service Based.

New, significantly revised, and unfunded projects will receive project scores to help determine priority.

Projects shall be reported to the City Commission based on program area or project type.

Fund projections used in the annual CIP process shall become the Long Range Financial Plan for that fiscal year.

Debt Policies

The City has no legal debt limits; however, debt issuance is governed by the City Charter, Sec. 5.06. Debt, which states: "The City Commission shall have the power to authorize by ordinance, the issuance of debt payable from general revenues or otherwise provided by law."

The City defines debt as any form of deferred payment that does not require the use of current, available financial resources to purchase goods or services. Debt includes obligations made by or with: promissory notes, commercial loans, loan pools, bonds, bond anticipation notes, inter-fund loans, capital leases, and other financing arrangements. The City issues debt within the following guidelines:



- The City's debt issuance will be conducted with a clear understanding of the goals, objectives and total costs (issuance, administrative, legal, interest, agent/custodial fees, reserve requirements) of borrowing, including the estimated costs of not borrowing (opportunity costs).
- The City will confine long-term borrowing to capital improvement projects that are relatively large and non-routine in nature.
- The City recognizes that debt issuance results in certain benefits, obligations, and responsibilities to both current and future City stakeholders.
- The City will not issue debt for short-term operating needs; however, this does not preclude the use of debt for short-term operating needs in emergency situations.
- The City will favor issuing special revenue debt and will avoid issuing general obligation debt.
- The City will favor using fixed interest rates and avoid using variable interest rates.
- The City will fully disclose all debt attributes in financial reports and debt prospectuses.
- The City will repay debt within a period not to exceed the expected useful life of related projects.
- The City will amortize debt with relatively level total payments, including principal and interest, so as not to inordinately defer principal repayments to future years.

Revenue Policies

The City will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one revenue source.

The City will estimate its annual revenues by a conservative, objective, and analytical process.

The City will project, and update annually, revenues for the next five fiscal years, as part of the CIP preparation process, and include them in the Long Range Financial Plan.

The City will annually calculate the full direct costs of activities supported by user fees and consider such information when establishing user charges.

The City shall annually transfer 9% of the operating revenue and investment income from the Solid Waste and Wastewater Enterprise Funds to the General Fund as an administrative and franchise fee. The transfer from the Golf Course Enterprise Fund is established based on the financial condition of that fund.

Non-recurring revenues will be used only to fund non-recurring expenditures.

As directed by the public, staff will review direct service fees (Recreation, Library, and other) on an annual basis to determine if the fees meet the cost of the service.



Fund Balance/Reserve Policies

The City will maintain in each fund an adequate balance to accommodate unanticipated expenditures, expenditures of a non-recurring nature, unanticipated revenue declines, and cash flow needs.

The City has a formal Legislative Policy adopted for fund balance in the General Fund. The guidelines within this policy address the General Fund's fund balance in order to mitigate material risks, which could negatively affect the City's ability to provide public services. The guidelines are intended to comply with state statutes regarding adopting a balanced budget, the requirements of the Governmental Accounting Standards Board (GASB), and will strive to achieve the Government Finance Officers Association (GFOA) best practices.

The annual budget will be prepared including the General Fund's minimum ending fund balance as follows:

- 1. Minimum unrestricted fund balance of no less than 10% of budgeted expenditures (GFOA best practice is 17%), and
- 2. Target unrestricted fund balance of 20% of budgeted expenditures.

The Policy requires the Proposed Budget to be drafted within the established fund balance levels. The Policy also establishes guidelines for the use and restoration of fund balance (1% per year until balances are restored).

Accounting, Auditing and Financial Reporting Policies

Monthly and annual financial reports will present a summary of financial activity by departments and funds.

The City's Annual Comprehensive Financial Report (ACFR) will present the City's financial position and results of operations on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to local government.

In accordance with state law, an independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion thereon.

Purchasing Policies

Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the City.

Purchases will be made in an impartial, economical, competitive, and efficient manner.

Qualitative factors such as vendor reputation, financial condition, quality of product, and timeliness of delivery will be considered as much as price when making purchasing decisions.

With consideration of initial and life-cycle cost benefits, Recycled or Reused Materials, "Green" Products and LEED Certified Materials will be given preference.

All capital and operating expenditures that equal or exceed \$50,000 must be approved by the City Commission. A competitive bid or request for proposal process, except in cases of sole source or an emergency, is used for purchases that exceed \$50,000.

Change orders to a contract that individually or in the aggregate equal or exceed \$50,000 must be approved by the City Commission. After review and approval by the Administration, change orders are submitted to the City Commission for consideration in a timely manner and, whenever practical, prior to the work being authorized.



Frequently Asked Questions (FAQs)

O: WHAT IS THE PURPOSE OF THE CITY BUDGET?

A: The budget is an annual financial plan for the City of Largo. It specifies the level of municipal services to be provided in the coming year and the resources, including personnel positions, capital expenditures, and operating expenses needed to provide those services. It reflects the policies and priorities set by the Mayor and City Commission.

Q: FROM WHERE DOES THE CITY OBTAIN ITS REVENUES?

A: From City-levied taxes, state and federal shared revenues, and fees for municipal services, such as sanitary sewer, solid waste, and recreation.

O: HOW IS THE REVENUE OBTAINED BY THE CITY USED?

A: It is used to pay for salaries, operating supplies, other operating costs such as utilities and insurance, and capital purchases such as buildings, vehicles, and equipment as specified in the City budget.

O: WHAT IS THE PROPERTY TAX RATE?

A: When the City adopts its annual budget, it determines the tax rate that must be applied on property in order to generate the necessary revenue in addition to all other sources which are available. The tax rate is stated in terms of mills, with one mill equal to \$1.00 of taxes per \$1,000 of taxable value. The taxable value of all property in the City is established by the Pinellas County Property Appraiser. The City has no control over determining the taxable value of property; it only has control over the tax rate that is levied. The final FY 2024 tax rate is 5.52 mills.

Q: WHAT IS HOMESTEAD EXEMPTION?

A: The Florida Constitution provides that a homeowner may apply for and receive a homestead exemption in the amount of \$25,000 on the first \$25,000 worth of value on his or her principal residence and an additional exemption of \$25,000 on the third \$25,000 worth of value on the residence. After property is appraised by the County Property Appraiser, the exemption is subtracted from the appraised value, the remainder of which is the taxable value. The State Constitution further limits annual increases in the value of homesteaded property to 3% or the increase in the CPI, whichever is less. The taxable value is that amount upon which the property tax rate is applied.

Q: WHAT IS A MILL OF TAX?

A: One mill is equal to \$1 for each \$1,000 of taxable property value. Property taxes on a \$125,000 home, to which the \$25,000 to \$50,000 homestead exemption is applied, would pay a property tax of \$375 to \$500 (calculated at an assumed millage rate of 5.00 mills).

Q: THE TOTAL PROPERTY TAX BILL FOR PROPERTY IN THE CITY OF LARGO IS MUCH GREATER THAN THE AMOUNT LEVIED BY THE CITY. WHY?

A: Property taxes are levied not just by the City of Largo, but also by Pinellas County, the Pinellas School Board, and several special districts. Less than 20% of the total tax bill goes to the City of Largo.

Q: WHAT IS THE DIFFERENCE BETWEEN AD VALOREM TAX AND PROPERTY TAX?

A: There is no difference. They are different names for the same tax.

O: WHAT IS AN ENTERPRISE FUND?

A: An enterprise fund earns its own revenues by charging customers for the services that it provides; it receives no tax funds. The City of Largo operates its wastewater utility, solid waste collection program, and golf course as enterprise funds.

Q: WHAT IS AN INTERNAL SERVICE FUND?

A: An internal service fund earns its own revenues by charging other City departments for services that it provides to them. The internal service funds within the City of Largo are the Fleet Services Fund and the Risk Management Fund.

Q: WHO ESTABLISHES THE RULES BY WHICH THE CITY OF LARGO ADOPTS ITS ANNUAL BUDGET AND PROPERTY TAX RATE?

A: The property tax rate and budget adoption process are governed by the City Charter, State Statutes, and the Florida State Constitution.



Q: WHO IS THE CHIEF EXECUTIVE OFFICER OF THE CITY OF LARGO?

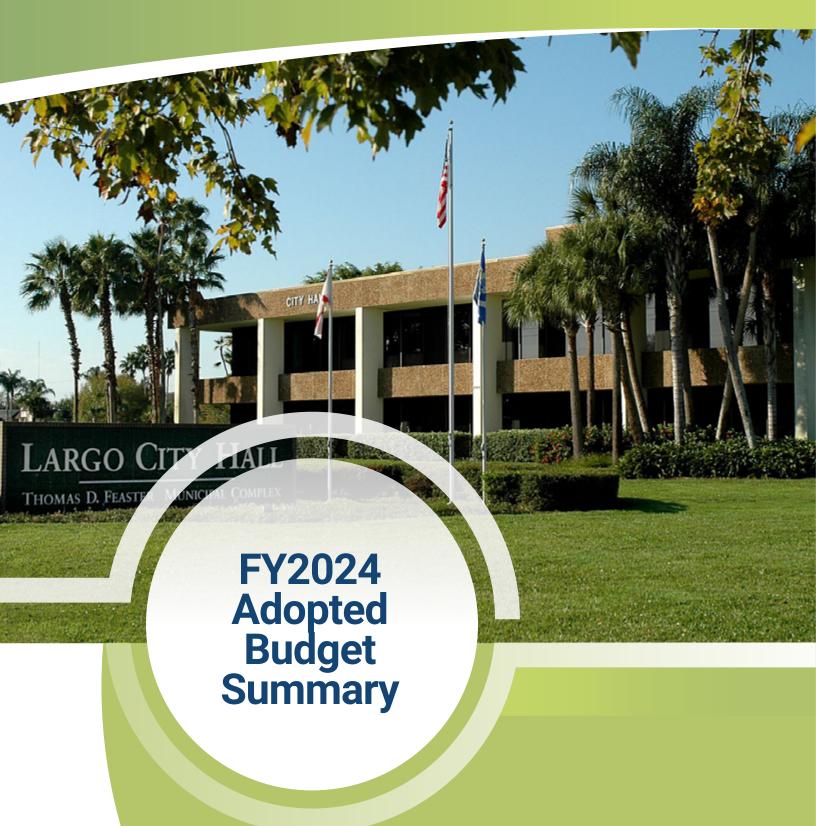
A: The City Manager is both the Chief Executive and Chief Administrative Officer of the City of Largo. This individual is hired by and reports directly to the City Commission. All other employees, with the exception of the City Attorney, who also reports to the City Commission, report to the City Manager.

Q: WHAT ARE UTILITY TAXES AND FRANCHISE FEES, AND WHY DOES THE CITY OF LARGO LEVY THEM?

A: A utility tax is a tax levied on utility bills, to be paid by the utility purchaser. It is similar to a sales tax, except it only applies to utility bills and not to any other purchases. The franchise fee is a charge levied by the City on a utility to operate within the City and to use the City rights-of-way and other properties for locating pipes, wires, etc. The state allows utilities to pass on the franchise fee directly to customers on their bills. The City of Largo, like most cities in Florida, relies very heavily on utility taxes and franchise fees as a major revenue source in addition to property taxes.

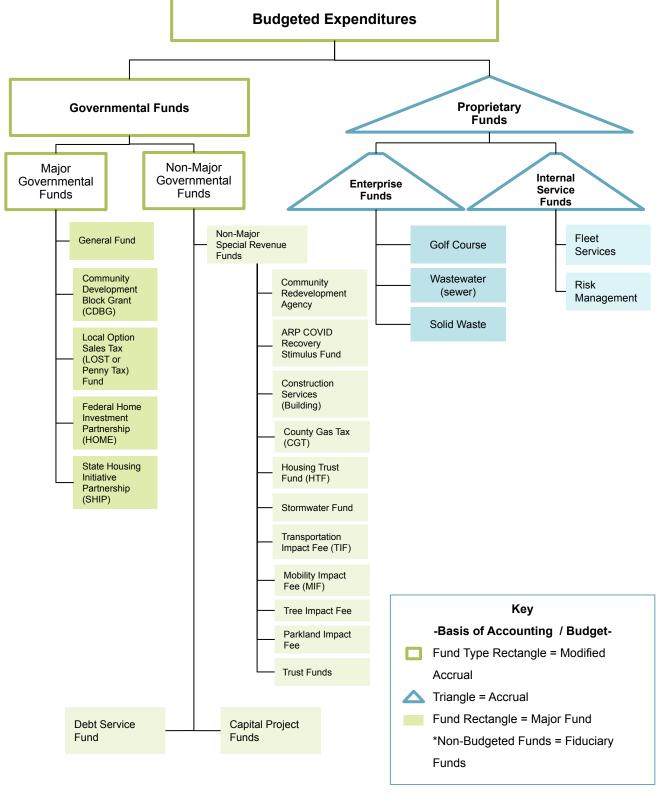
Q: HOW DOES THE ECONOMY IMPACT THE CITY OF LARGO'S BUDGET?

A: The economy impacts the City of Largo Budget in direct and indirect ways. Changes in the economy directly affect the property values of the community, and therefore the property taxes received by the City. It also affects sales tax revenue provided by the state for revenue sharing and the Local Option Sales Tax (LOST) monies for capital expenditures. In a slower economy, all of these revenue sources are reduced due to less sales and lower property values. The economy also indirectly affects recreation fee revenue, library revenue, and other smaller revenue sources due to changes in residents' discretionary income caused by changes in the economy.





CITY OF LARGO FUND STRUCTURE ALL BUDGETED FUNDS*





PERSONNEL POSITIONS BY DEPARTMENT

Department	Budget FY 2021 (FTE)	Budget FY 2022 (FTE)	Budget FY 2023 (FTE)	Budget FY 2024 (FTE)
Administration	28.58	30.73	30.73	30.73
Community Development	46.50	47.50	50.50	51.50
Engineering Services	23.00	25.00	25.00	25.00
Environmental Services	87.25	88.25	89.25	88.25
Finance	16.00	14.00	15.00	15.00
Fire Rescue	158.00	158.00	162.00	169.00
General Operating	0.00	0.00	0.00	0.00
Human Resources	15.00	14.00	13.00	14.00
Information Technology	30.00	31.00	31.00	31.00
Legislative	8.00	8.00	8.00	8.00
Library	40.00	40.00	40.00	42.00
Police	211.31	216.31	216.31	220.06
Public Works	148.33	148.33	151.33	152.33
Recreation, Parks & Arts	139.86	143.69	143.69	145.65
Total	951.83	964.81	975.81	992.52
UNFUNDED PERSONNEL POSITIONS BY DEPARTMENT				
	Budget	Budget	Budget	Budget
Department	FY 2021 (FTE)	FY 2022 (FTE)	FY 2023 (FTE)	FY 2024 (FTE)
D. I.E. W.	(F1E)	(F1E)	(F1E)	(F1E)
Public Works Streets & Stormwater Tech. II	1.00	0.00	0.00	0.00
I				

FTE = Full-Time Equivalent

Total

50 CITY OF LARGO

1.00

0.00

0.00

0.00



PERSONNEL POSITIONS BY FUND

	Budget FY 2021	Budget FY 2022	Budget FY 2023	Budget FY 2024
Fund Type / Fund	(FTE)	(FTE)	(FTE)	(FTE)
General	696.85	706.93	713.18	728.89
Enterprise	172.43	174.23	175.23	174.23
Special Revenue	62.72	63.72	67.47	69.47
Internal Services	19.83	19.93	19.93	19.93
Total	951.83	964.81	975.81	992.52
UNFUNDED PERSONNEL POSITIONS BY FUND				
	Budget	Budget	Budget	Budget
Fund Type / Fund	FY 2021	FY 2022	FY 2023	FY 2024
	(FTE)	(FTE)	(FTE)	(FTE)
Stormwater Fund				
Streets & Stormwater Tech. II	1.00	0.00	0.00	0.00
Total	1.00	0.00	0.00	0.00



	PEI	RSONNEL CHANGES SUMMARY FOR FY 2024		
Danastas ant / Danisia	Budget FY 2023	Ohanna	Budget FY 2024	Net Impact FY 2024
Department / Position Administration	(FTE)	Change	(FTE)	(FTE)
Management Fellow	1.00	Reclassify Management fellow from TM08 to P07	1.00	0.00
Management Analyst	4.00	Re-title Management Analyst to Performance & Budget Analyst	0.00	-4.00
Performance & Budget Analyst	0.00	Re-title Management Analyst to Performance & Budget Analyst	4.00	4.00
Procurement Analyst	1.00	Reclassify 1.0 FTE Procurement Analyst from P05 to P07	1.00	0.00
Contracts & Procurement Admin	1.00	Delete 1.0 FTE Contracts & Procurement Administrator (P08)	0.00	-1.00
Contracts & Procurement Manager	0.00	Add 1.0 FTE Contracts & Procurement Manager (M01)	1.00	1.00
Executive Assistant	1.00	Re-title 1.0 FTE Executive Asst. to City Manager to Executive Asst. to City Administration	0.00	-1.00
Executive Asst. to City Admin	0.00	Re-title 1.0 FTE Executive Asst. to City Manager to Executive Asst. to City Administration	1.00	1.00
Office Administrator	1.00	Delete 1.0 FTE Office Administrator	0.00	-1.00
Executive Asst. to City Admin	0.00	Add 1.0 FTE Executive Assistant to City Administration	1.00	1.00
	1.00	Total	1.00	0.00
Community Development				
Plans Examiner	1.00	Reclassify Plans Examiner from P07 to P08	1.00	0.00
Homeless Outreach Specialist	0.00	Add 1.00 FTE Homeless Outreach Specialist	1.00	1.00
	1.00	Total	2.00	1.00
Engineering Services Senior Engineer	1.00	Reclassify 1.0 FTE Senior Engineer to Senior Project Manager	1.00	0.00
Seriioi Erigirieei	1.00	Total	1.00	0.00
Environmental Services				
Trades Technician I	1.00	Delete 1.00 FTE Trades Technician I / Add 1.00 FTE Lift Station Mechanic Assistant	0.00	-1.00
Lift Station Mechanic Assistant Grounds Maintenance Worker	0.00 2.00	Add 1.00 FTE Lift Station Mechanic Assistant / Delete 1.00 FTE Trades Technician I Delete 2.00 FTE Grounds Maintenance Worker / Add 1.00 FTE Asset Data Specialist	1.00 0.00	1.00 -2.00
	0.00	Add 1.00 FTE Asset Data Specialist / Delete 1.00 FTE Grounds Maintenance Worker	1.00	1.00
Asset Data Specialist		Reclassify 1.00 FTE Planner/Scheduler to Asset Management Data Coordinator	1.00	0.00
Planner/Scheduler	1.00	Reclassify 1.00 FTE Senior Wastewater Collection Technician to a Utility Locator		
Sr. Wastewater Collection Tech.	1.00	Reclassify Wastewater Collection Technician I from CWA04 to CWA05	1.00	0.00
Wastewater Collection Technician I	1.00	Reclassify Wastewater Collection Technician II from CWA05 to CWA06	1.00	0.00
Wastewater Collection Technician II Wastewater Collection Technician Senior	1.00 1.00	Reclassify Wastewater Collection Technician Senior from CWA06 to CWA07	1.00 1.00	0.00
Reclaimed Distribution Technician I	1.00	Reclassify Reclaimed Distribution Technician I from CWA04 to CWA05	1.00	0.00
Reclaimed Distribution Technician II	1.00	Reclassify Reclaimed Distribution Technician II from CWA05 to CWA06	1.00	0.00
Reclaimed Distribution Technician Senior	1.00	Reclassify Reclaimed Distribution Technician Senior from CWA06 to CWA07	1.00	0.00
CCTV/Vactor Truck Operator I	1.00	Reclassify CCTV/Vactor Truck Operator I from CWA04 to CWA05	1.00	0.00
CCTV/Vactor Truck Operator II	1.00	Reclassify CCTV/Vactor Truck Operator II from CWA05 to CWA06	1.00	0.00
Trades Technician I	1.00	Reclassify Trades Technician I from CWA04 to CWA05	1.00	0.00
Environmental Services Director	1.00	Delete 1.00 FTE Environmental Services Director / Add 1.00 FTE Utilities Director	0.00	-1.00
Utilities Director	1.00	Add 1.00 FTE Utilities Director / Delete 1.00 FTE Environmental Services Director	1.00	1.00
Utilities Program Coordinator	1.00	Reclassify Utilities Program Coordinator from P07 to P09	1.00	0.00
Camaco i rogiam odoramator	17.00	Total	15.00	-1.00



	Budget		Budget	Net Impact
	FY 2023		FY 2024	FY 2024
Department / Position	(FTE)	Change	(FTE)	(FTE)
Fire Rescue		·		
Fire Inspector, Non-Sworn	4.00	Reclassify Fire Inspector, Non-Sworn from P06 to P07	4.00	0.00
Fire Inspector, Non-Sworn	4.00	Re-title From Fire Inspector, Non Sworn to Life Safety Inspector	0.00	-4.00
Life Safety Inspector	0.00	Re-title From Fire Inspector, Non Sworn to Life Safety Inspector	4.00	4.00
Public Educator - Fire	1.00	Re-title From Public Educator Fire to Fire Community Risk Reduction Specialist	0.00	-1.00
Community Risk Reduction Spec.	0.00	Re-title From Public Educator Fire to Fire Community Risk Reduction Specialist	1.00	1.00
Plans Examiner - Fire	1.00	Reclassify Plans Examiner - Fire from P07 to P08	1.00	0.00
Firefighter/Paramedic	75.00	Add 3.00 FTE Firefighter/Paramedics	78.00	3.00
Paramedic	0.00 85.00	Add 4.00 FTE Paramedic Total	4.00 92.00	4.00 7.00
Human Resources	65.00	Iotai	92.00	7.00
HR Analyst, Comp. & Classification	1.00	Delete 1.00 FTE HR Analyst, Compensation & Classification	0.00	-1.00
HR Comp. & Classification Supv.	0.00	Add 1.00 FTE HR Compensation & Classification Supervisor	1.00	1.00
HR & Benefits Supervisor	1.00	Reclassify HR & Benefits Supv. to Team Mem. Exp & Total Rewards Mgr.	0.00	-1.00
Team Member Exp. & Tot. Rewards Mgr	0.00	Reclassify HR & Benefits Supv. to Team Mem. Exp & Total Rewards Mgr.	1.00	1.00
Org. Training & Development Mgr	0.00	Add 1.00 FTE Organiziational Training & Development Manager	1.00	1.00
org. Training & Development Wgr	2.00	Total	3.00	1.00
Information Technology				
GIS Administrator	1.00	Reclassify GIS Administrator from P09 to P10	1.00	0.00
IT Ent. App. Administrator	1.00	Reclassify IT Enterprise Application Admins from P08 to P09	1.00	0.00
IT Network Administrator	1.00	Reclassify 1.00 FTE IT Network Administrator to IT Cybersecurity Administrator	0.00	-1.00
IT Cybersecurity Administrator	0.00	Reclassify 1.00 FTE IT Network Administrator to IT Cybersecurity Administrator	1.00	1.00
IT Project Manager	1.00	Reclassify 1.00 FTE IT Project Manager to IT Business Analyst	0.00	-1.00
IT Business Analyst	4.00	Reclassify 1.00 FTE IT Project Manager to IT Business Analyst	5.00	1.00
	8.00	Total	8.00	0.00
Library		Delete 2.0.50 FTF Library Againstant to 1.00 FTF Library Againstant		
Library Assistant	1.00	Delete 2 0.50 FTE Library Assistant to 1.00 FTE Library Assistant Add 1.00 FTE Library Assistant III/Cust Svc Liaison	1.00	0.00
LA III/Cust Svc Liaison	0.00		1.00	1.00
Library Facility Assistant	0.00	Add 1.00 FTE Library Facility Assistant	1.00	1.00
	1.00	Total	3.00	2.00
Police				
Police Officer	127.00	Add 2.00 FTE Police Officer	129.00	2.00
Reserve School Resource Officer	1.50	Add 0.75 FTE Reserve School Resource Officer	2.25	0.75
Property & Evidence Specialist	1.00	Delete 1.00 FTE Property & Evidence Specialist	0.00	-1.00
Property & Evidence Supervisor	0.00	Add 1.00 FTE Property & Evidence Supervisor	1.00	1.00
Victim Advocate	1.00	Reclassify Victim Advocate from P06 to P07	1.00	0.00
Emergency Dispatcher	21.00	Add 1.00 FTE Emergency Communications Dispatcher	22.00	1.00
	151.50	Total	155.25	3.75



	Budget		Budget	Net Impact
	FY 2023		FY 2024	FY 2024
Department / Position	(FTE)	Change	(FTE)	(FTE)
Public Works				0.00
Streets & Stormwater Tech Trainee	1.00	Reclassify Streets & Stormwater Tech Trainee from CWA03 to CWA04	1.00	0.00
Streets & Stormwater Tech I	1.00	Reclassify Streets & Stormwater Tech I from CWA04 to CWA05	1.00	0.00
Streets & Stormwater Tech II	1.00	Reclassify Streets & Stormwater Tech II from CWA05 to CWA06	1.00	0.00
Streets & Stormwater Tech Senior	1.00	Reclassify Streets & Stormwater Tech Senior from CWA06 to CWA07	1.00	0.00
Office Specialist	1.00	Reclassify Office Specialist (CWA02) to New Customer Service Specialist (CWA03)	1.00	0.00
Trades Technician Senior	1.00	Reclassify Trades Technician Senior from CWA09 to CWA11	1.00	0.00
Trades Technician I	1.00	Reclassify Trades Technician I from CWA04 to CWA05	1.00	0.00
Public Works Director	1.00	Delete 1.00 FTE Public Works Director / Add 1.00 FTE Public Works Assistant Director	0.00	-1.00
Public Works Assistant Director	1.00	Add 1.00 FTE Public Works Assistant Director / Delete 1.00 FTE Public Works Director		1.00
Streets & Stormwater Technician II	30.00	Add 1.00 FTE Streets & Stormwater Technician II	31.00	1.00
	39.00	Total	40.00	1.00
Recreation, Parks & Arts				
Tree Trimmer	4.00	Create Arborist Career Ladder; Add Tree Trimmer Classification (CWA03)	4.00	0.00
Arborist I	2.00	Reclassify Arborist I from CWA03 to CWA04	2.00	0.00
Arborist II	2.00	Reclassify Arborist II from CWA04 to CWA05	2.00	0.00
Seniors Program Specialist	1.00	Reclassify 1.00 FTE Seniors Program Specialist to Recreation Leader II	0.00	-1.00
Recreation Leader II	5.00	Reclassify 1.00 FTE Seniors Program Specialist to Recreation Leader II	6.00	1.00
Recreation Leader I	15.00	Delete 1.00 FTE Recreation Leader I/ Add 1.00 FTE Childcare Supervisor	14.00	-1.00
Children's Program Supv.	2.00	Add 1.00 FTE Children's Prog Supv./ Delete 1.00 FTE Recreation Leader I	3.00	1.00
Children's Program Supv.	3.00	Delete 1.00 FTE Children Prog. Supv./Add 1.00 FTE Chilren Prog. Mgr.	2.00	-1.00
Children's Prorgam Mgr.	0.00	Delete 1.00 FTE Children Prog. Supv./Add 1.00 FTE Chilren Prog. Mgr.	1.00	1.00
Front Desk Attendant	8.33	Add .46 FTE Front Desk Attendant	8.79	0.46
Grounds Maintenance Worker	1.00	Delete 2 0.5 FTE PT Grounds Maint. Workers / Add 1.0 FTE Grounds Maint. Worker	1.00	0.00
Event Assistant	1.00	Delete 1.00 FTE Event Assistant/ Add 1.00 FTE Recreation Leader II	0.00	-1.00
Recreation Leader II	6.00	Delete 1.00 FTE Event Assistant/ Add 1.00 FTE Recreation Leader II	7.00	1.00
Recreation Leader II	7.00	Add 1.00 FTE Recreation Leader II (Special Events)	8.00	1.00
Recreation Leader II	0.50	Delete .50 FTE Part-time Rec Leader II	0.00	-0.50
Recreation Leader II	8.00	Add 1.00 FTE Full-time Recreation Leader II	9.00	1.00
	57.83	Total	59.79	1.96
	363.33	Total	377.04	16.71
		Total Full Time Equivalent (FTE) Reductions: Total Full Time Equivalent (FTE) Additions:		5.50 2.21



SUMMARY FINAL BUDGET FY 2024 FY 2024 Adopted Millage Rate of 5.52

	Beginning			Available
	Available	_	- u. ()	Ending
Fund	Balance*	Revenue (+)	Expenditures (-)	Balance (=)
General Fund	20,635,400	103,748,600	108,620,300	15,763,700
Enterprise Funds				
Golf Course*	1,136,800	1,497,800	1,504,700	1,129,900
Solid Waste*	2,841,100	15,937,200	18,203,500	574,800
Wastewater*	13,826,900	44,618,700	30,862,900	27,582,700
Total	17,804,800	62,053,700	50,571,100	29,287,400
Special Revenue Funds				
ARP COVID	-768,800	9,295,400	7,650,900	875,700
Com. Development Block Grant	0	1,062,800	1,062,800	C
Construction Services	5,464,300	2,020,000	2,920,600	4,563,700
CRA	2,997,100	1,836,400	4,203,000	630,500
County Gas Tax	1,778,800	1,095,800	2,050,900	823,700
HOME	0	1,290,800	1,290,800	C
Housing Trust Fund	84,500	7,900	76,700	15,700
Local Option Sales Tax	19,134,600	14,041,200	31,008,000	2,167,800
Mobility Impact Fee	1,401,100	1,384,100	2,136,000	649,200
Parkland Impact Fee	3,905,200	372,600	800,000	3,477,800
SHIP	1,428,500	1,665,600	1,665,600	1,428,500
Stormwater	2,261,700	9,738,900	11,769,600	231,000
Transportation Impact Fee	1,528,700	3,300	114,600	1,417,400
Tree Impact Fee	807,500	78,000	269,800	615,700
Total	40,023,200	43,892,800	67,019,300	16,896,700
Internal Service Funds				
Fleet Services*	466,600	4,150,000	3,040,100	1,576,500
Risk Management	1,888,800	19,959,500	20,679,500	1,168,800
Total	2,355,400	24,109,500	23,719,600	2,745,300
Trust Funds	1,239,700	407,500	367,200	1,280,000
Capital Project Funds				
Transportation Capital	33,500	0	0	33,500
Enterprise Technology Capital	3,000	0	0	3,000
City Hall Project	2,271,200	750,000	3,021,200	
Total	2,307,700	750,000	3,021,200	36,500
Debt Service Funds	40,300	4,993,800	4,993,800	40,300
Total All Funds	84,406,500	239,955,900	258,312,500	66,049,900
Less Interfund Transfers		-35,100,800	-35,100,800	
Net Grand Total	84,406,500	204,855,100	223,211,700	66,049,900

^{*}Starting Available Fund Balance for Enterprise & the Internal Services Funds includes depreciation and capital expenditures



ALL FUNDS COMBINED

FY 2024 Adopted Millage Rate of 5.52

	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	From FY 2023
Beginning Balance	189,935,416	201,929,063	214,846,700	213,820,800	231,703,400	7.85%
Revenues						
Property Taxes	29,946,285	32,150,900	36,014,100	36,039,700	40,239,400	11.73%
Other Taxes	13,304,517	13,845,344	13,764,000	14,509,500	14,822,100	7.69%
Licenses, Permits & Fees	8,556,341	9,745,643	10,228,300	10,773,800	10,538,100	3.03%
Intergovernmental	27,075,644	29,379,075	40,992,100	39,726,400	43,686,100	6.57%
User Charges	64,472,351	70,781,220	76,223,600	76,747,200	83,429,700	9.45%
Fines	633,264	979,756	841,500	502,000	515,000	-38.80%
Miscellaneous	2,892,708	-457,456	2,156,300	2,966,100	2,124,700	-1.47%
Debt Proceeds	0	62,009,829	23,600,000	28,400,000	9,500,000	-59.75%
Interfund Charges / Transfers	22,310,634	29,882,788	30,752,800	31,357,900	35,100,800	14.14%
Total Resources	169,191,745	248,317,099	234,572,700	241,022,600	239,955,900	2.29%
Expenditures						
Administration	3,688,355	3,948,341	4,583,500	4,194,300	4,850,600	5.83%
Community Development	7,005,661	6,662,553	10,997,000	11,765,600	13,721,900	24.78%
Engineering Services	5,817,760	6,722,111	20,401,000	12,296,500	28,389,100	39.16%
Environmental Services	19,049,150	19,988,036	23,146,100	22,790,000	24,205,600	4.58%
Finance	1,567,802	1,562,775	1,829,500	1,569,000	1,957,100	6.97%
Fire Rescue	24,041,522	23,923,475	33,327,300	25,153,100	37,464,600	12.41%
General Operating	9,986,486	12,967,319	28,960,100	17,503,200	26,281,300	-9.25%
Human Resources	17,175,920	17,083,834	19,056,100	18,278,100	21,900,600	14.93%
Information Technology	5,674,138	5,962,588	8,141,300	6,541,200	7,179,100	-11.82%
Legislative	347,264	394,668	444,300	420,000	458,900	3.29%
Library	3,767,285	4,137,350	5,117,900	4,453,300	4,969,700	-2.90%
Police	28,435,417	35,320,095	33,930,800	33,468,900	36,816,500	8.50%
Public Works	22,292,727	25,110,414	30,084,800	29,329,300	31,267,500	3.93%
Recreation, Parks & Arts	12,757,672	13,862,875	22,279,400	15,612,900	18,850,000	-15.39%
Total Expenditures	161,607,158	177,646,434	242,299,100	203,375,400	258,312,500	6.61%
Ending Balance						
Designated/reserved	118,380,344	127,956,856	134,314,200	139,464,800	159,524,900	-
Catastrophe / Special Reserve	2,705,926	2,957,461	2,877,000	3,082,500	2,752,000	
Unexpended Expenditures	-222	-1,929	9,004,900	0	9,426,700	
Available Fund Balance	44,955,602	48,450,945	30,253,200	54,138,700	24,204,300	
Total Ending Balance	163,581,211	172,975,336	187,386,900	186,044,100	203,581,200	
Expenditures By Category						
Personnel	81,104,864	87,580,096	97,645,300	93,277,600	104,148,300	6.66%
Operating	58,903,959	63,732,429	77,093,900	73,837,600	78,727,100	
Capital	15,050,485	14,954,419	49,960,600	19,797,400	56,140,200	
Other	6,547,848	11,379,488	17,599,300	16,462,800	19,296,900	
Total	161,607,156	177,646,432	242,299,100	203,375,400	258,312,500	
- 	,007,100	,	,_,,,			2.31.0



All Funds Combined Analysis

The General Fund is the City's largest fund and includes governmental activities such as police, fire, library, recreation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, and certain state shared revenues.

An Enterprise Fund is a self-supporting entity that derives its revenue from charges levied on the users of its services, much like a private business. The City operates three Enterprise Funds: Golf Course, Solid Waste, and Wastewater (Sewer).

A Special Revenue Fund is established to account for revenues that are restricted by statute or ordinance for a specific purpose. The City operates the following special revenue funds: Community Development Block Grant (CDBG), Construction Services, County Gas Tax, Community Redevelopment Agency (CRA), HOME, State Housing Initiative Partnership (SHIP), Housing Trust Fund, Local Option Sales Tax (LOST), Mobility Impact Fee (MIF), Stormwater (Drainage), Transportation Impact Fee Fund (TIF), and the American Recovery Plan COVID Recovery Fund.

A Capital Project Fund is established to account for the revenues and expenditures associated with a major capital improvement project, particularly where there are numerous revenue sources and the design and construction will cover several fiscal years. The only active capital project fund is the City Hall project.

An Internal Service Fund is a self-supporting entity that derives its revenue from charges levied on other City departments that use its services much like a private business. The City operates two Internal Service Funds: Fleet Services and Risk Management.

A Trust Fund is established to account for revenues that are received for a specific purpose.

A Debt Service Fund is established to account for resources used and payment of debt service for bonds associated with the governmental debt. Debt service funds do not present the loans outstanding. Resources obtained from the loan repayments for debt service payments are presented as transfers from the general or special revenue fund into the debt service fund.

Fiscal Trends

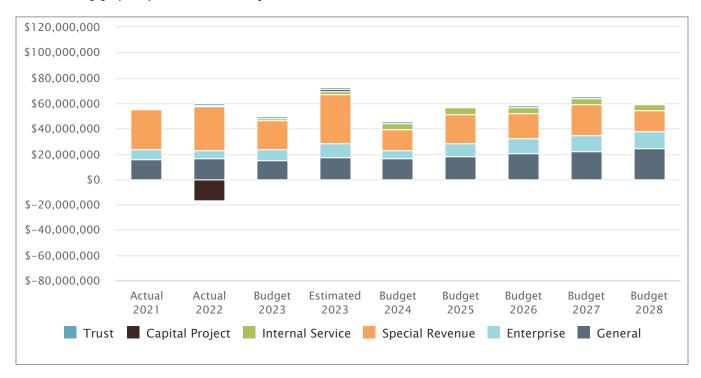
The regional economy displays continued strength over the past years until the onset of the COVID-19 pandemic and ensuing economic disruption. While COVID-19 induced economic shocks that affected numerous funds, the economy has rebounded quickly, resulting in only temporary impacts to many revenues. Despite the healthy economic outlook, infrastructure maintenance projects remain in greater demand than available resources, and funding for those initiatives will be constrained as long as inflation remains high. Increasing personnel and construction costs, coupled with previously-stagnating revenue sources, challenge the sustainable balance the City is trying to achieve. Rate increases in targeted funds, coupled with better than expected short term performance of certain revenues, have allowed the City to maintain adequate fund balances. However, there will be continued tension to continue to meet substantial community needs, such as infrastructure, insurance, and labor costs, while also rebuilding fund balances to allow the City to weather any future economic shocks that may arise.

Continued strong growth in property values have helped support strategic investments and achieve fund balance targets in prior years, and that value growth continued into this year. Fund balances built over time were used to offset lost revenues during COVID-19 disruptions. Unfortunately, costs are growing as we recover from those disruptions and challenging our ability to rebuild that fund balance. Pension costs are growing, and the uncertain market outlook due to COVID-19, global conflict, and inflation may affect future years' returns in the pension fund. Personnel costs have risen higher than expected due to substantial labor market competition, creating challenges in recruitment and retention. Health and property insurance rates have seen substantial increases in FY 2024 and create cost pressures across all funds. In other funds beyond the General Fund, there are a variety of factors that have influenced projected rate increases and fund balance levels, and those factors will be discussed in the section that accompanies each fund's financial analysis presentation.



Available Fund Balances

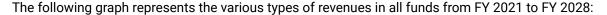
The following graph represents available year-end fund balances for all funds from FY 2021 to FY 2028:

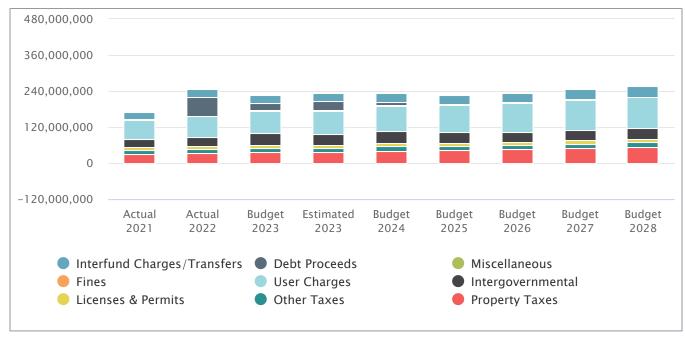


Generally, the City follows a pay-as-you-go philosophy towards funding capital projects. As a result, the fund balances are built up to accommodate capital projects included in the five-year plan, which then results in the use of fund balance. As the chart indicates, most of the fund balance, as well as the use of fund balance, occurs within the Enterprise and Special Revenue Funds where the large majority of the City's capital projects are budgeted. Recently, the City has embarked on a number of strategic and intentional debt issuances for major capital projects like the Horizon West Bay complex as well as planned borrowing for additional wastewater capital projects. Favorable interest rates coupled with the ability to smooth costs over time have helped inform the City's approach to taking on debt for assets with long expected lifespans. The one-time negative fund balance in FY 2022 simply reflects a timing difference between the encumbrance of capital project costs and the receipt of debt proceeds for that project.



Revenues





The revenue types are fairly consistent from year to year, with the exception of the debt proceeds portion. Debt proceeds are as a result of planned borrowing to fund large capital projects. In FY 2024, additional General Fund and CRA Fund borrowing is planned for the Horizon West Bay project (deferred borrowing from FY 2023) as well as Wastewater Fund borrowing for a variety of wastewater infrastructure projects.

Expenditures

Expenditures in FY2024 reflect the growing operating and personnel costs from materials, supplies, insurance, and wages, as well as continued investment in capital projects whose costs have risen as a result of the broader inflation seen throughout the national economy. The following graph represents actual, estimated and projected expenditures from FY 2021 through FY 2028 (Including Enterprise Fund Capital):





The largest recurring expenditure category for the City is personnel, shown in the bottom layer of the previous graph. Personnel costs going forward are currently projected to increase approximately 6.66% across all funds to account for pay increases and rising benefit costs to ensure competitiveness in the market. The next category of the graph depicts regular operating costs, which are affected by inflation and market influences on the cost of supplies, materials, and repair/maintenance needs. Inflation has driven operating costs higher than in previous years. The top two sections of the graph represent other expenditures, which includes items such as debt service and inter-fund transfers and capital projects, respectively. Capital expenditures vary greatly from year to year due to the size of projects scheduled each fiscal year.

Interfund Transfers

Interfund transfers for administrative services, capital projects, fleet maintenance services, risk management, and interfund loans are shown on the FY 2024 Summary Budget page. This summary shows both the gross total budget and the net total budget. The net total budget has the interfund transfers subtracted from expenditures. The net total budget subtracts interfund transfers because these expenditures are recorded as appropriated and expended twice: once in the fund from which they are being transferred and once in the fund from which they are expended. The practice of "netting out" such interfund transfers is consistent with Generally Accepted Accounting Principles (GAAP).

FY 2024 Interfund Transfers

Transfers To:

Fleet Services Fund	\$4,150,000	Fleet Maintenance (Charges from Departments Paid to Fleet Fund)
General Fund	\$11,400	Administrative Service Charges (Enterprise/Special Revenue Funds)
Risk Fund	\$19,959,500	Employer Paid Health Insurance, Workers Compensation, General Liability
Total	\$24.120.900	





		GENERAL	. FUND			
	Millage Rate F	or FY 2024: 5	.52 / 9.99% T	ax Increase		
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	26,354,205	28,953,727	27,460,300	27,776,700	28,122,200	2.41%
Revenues						
Property Taxes	29,228,897	31,382,939	35,157,900	35,163,900	39,268,200	11.69%
Other Taxes	13,304,517	13,845,344	13,764,000	14,509,500	14,822,100	7.69%
Licenses & Permits	6,372,778	7,022,621	6,913,300	7,504,500	7,720,500	11.68%
Intergovernmental	12,519,546	13,327,515	14,450,900	14,008,600	14,109,300	-2.36%
User Charges	17,769,409	19,205,860	19,677,400	20,695,500	21,537,600	9.45%
Fines	552,737	921,237	756,500	432,000	445,000	-41.18%
Miscellaneous	394,488	(611,167)	484,300	655,300	620,400	28.10%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	3,965,433	7,619,768	4,899,000	5,272,600	5,225,500	6.66%
Total Resources	84,107,805	92,714,117	96,103,300	98,241,900	103,748,600	7.96%
Total Neddardes		22,7	70,100,000	20,2 11,200	100,7 10,000	7.70.0
Expenditures						
Administration	3,480,648	3,597,332	4,208,000	3,829,200	4,341,900	3.18%
Community Development	2,423,660	2,403,369	3,151,900	2,569,100	3,235,500	2.65%
Engineering Services	796,038	1,041,037	1,185,100	1,170,900	1,232,000	3.96%
Environmental Services	0	0	0	0	0	-
Finance	1,040,634	1,034,614	1,233,300	1,046,600	1,258,100	2.01%
Fire Rescue	21,001,319	22,148,251	24,809,300	23,600,900	25,957,600	4.63%
General Operating	655,850	2,617,351	3,928,400	2,955,700	4,262,000	8.49%
Human Resources	918,896	931,398	1,036,500	991,600	1,280,100	23.50%
Information Technology	4,471,589	4,982,682	5,637,900	4,860,700	5,672,500	0.61%
Legislative	347,264	394,668	444,300	420,000	458,900	3.29%
Library	3,765,239	4,131,442	5,102,900	4,448,300	4,954,700	-2.90%
Police	26,838,666	33,211,658	31,968,300	31,927,800	34,564,800	8.12%
Public Works	4,712,377	5,155,923	5,993,000	6,054,900	6,277,700	4.75%
Recreation, Parks & Arts	11,055,882	12,239,531	14,772,500	14,020,700	15,124,500	2.38%
Total Expenditures	81,508,061	93,889,256	103,471,400	97,896,400	108,620,300	4.98%
Ending Budgetary Fund Balance						
Designated/Reserved	6,915,430	7,488,607	6,915,400	7,486,800	7,486,800	-
Unexpended / Change In Reserve	(222)	(1,929)	5,173,600	0	5,431,000	-
Available Fund Balance	22,038,519	20,289,981	13,176,800	20,635,400	15,763,700	19.63%
Total Ending Balance	28,953,727	27,776,659	25,265,800	28,122,200	28,681,500	-
Expenditures By Category						
Personnel	63,776,723	69,050,574	75,726,600	73,200,000	80,757,400	6.64%
Operating	15,838,213	17,774,155	21,063,400	19,341,000	21,232,400	0.80%
Capital	1,034,713	4,325,300	2,430,500	2,277,900	1,840,400	-24.28%
Other	858,412	2,739,227	4,250,900	3,077,500	4,790,100	12.68%
Total	81,508,061	93,889,256	103,471,400	97,896,400	108,620,300	4.98%



General Fund Analysis

The General Fund is the City's single largest fund and comprises about half of total citywide revenues and expenditures. Included in this fund are all general governmental activities such as Police, Fire Rescue, Library, Recreation, Parks and Arts, Planning, Community Standards and various administrative programs such as City Commission, City Manager, City Clerk, Office of Performance and Budget, Finance, Information Technology, and Human Resources. The majority of property tax paid by our property owners and residents is used to support the services funded through the General Fund. Personnel costs account for the majority of expenditures due to the nature of the services being delivered.

General Fund Projections

Most General Fund revenues are derived from property and utility taxes, franchise fees, and intergovernmental revenues. General Fund expenditures are primarily related to providing services rather than constructing capital projects. Approximately 74.3% of General Fund expenditures are for personnel costs, including benefits. The City has sought to balance strategic investments while also building strong reserves, which allowed the City both weather the COVID-19 pandemic revenue disruptions as well as take advantage of historically low interest rates and issue debt to support a multi-generational catalyst project in the downtown - the Horizon West Bay complex. The City currently has no general obligation debt, but has pledged general revenues to support the bonds for Horizon West Bay's construction. As part of the bond issuance process, the City received a AA+ .

<u>Expenditures</u> - Personnel expenditures are the largest investment in the FY 2024 budget. The budget includes annual salary increases for team members as outlined below:

CWA Bargaining Unit:

4% Pay Annual Merit Increases

• IAFF Bargaining Unit:

- 4% Increases in Pay-Range Minimums & Maximums
- 5% Salary Increases
- Compression Adjustments at Designated Points in the Pay Range
- Average Annual Wage Growth in Current Contract is 6.3%

• IAFF Supervisory Bargaining Unit:

- 4% Increase in Pay-Range Minimums and 7% Increase in Pay-Range Maximums
- 5% Pay Annual Merit Increases
- Average Annual Wage Growth in Contract is 6.8%

Non-Represented Team Members:

- o 5% Increases in Pay-Range Minimum & Maximums
- 5% Pay Annual Merit Increases

• PBA Bargaining Unit:

In Contract Negotiations

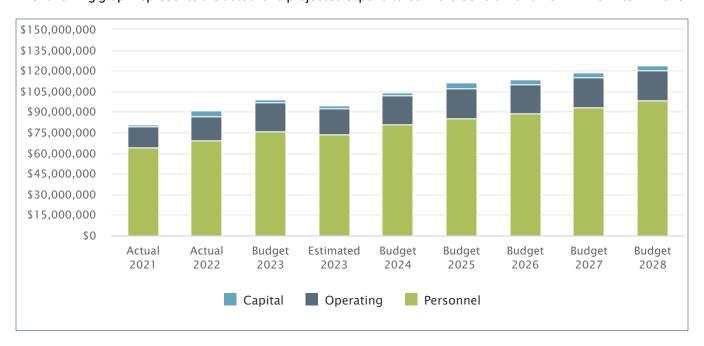
PBA Supervisory Bargaining Unit:

In Contract Negotiations

The total growth in personnel expenditures in the general fund is 6.28%, which includes the above salary increases, as well as a 12% health insurance premium increase, police fire pension cost increases, and the addition of new positions. Personnel expenditures are projected to grow on average approximately 4.8% annually after FY 2024, which does not anticipate the cost of additional positions that may be necessary to address service demands.



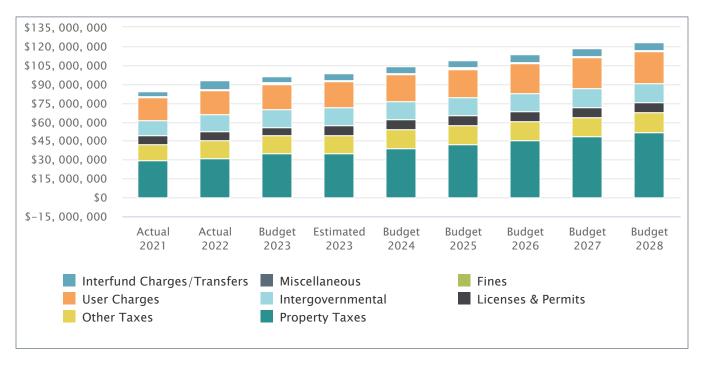
The following graph represents the actual and projected expenditures in the General Fund from FY 2021 to FY 2028:



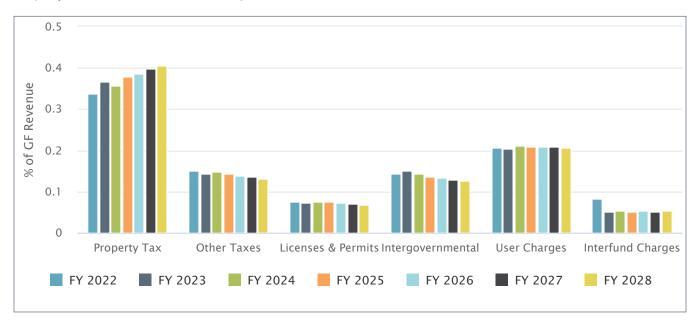


Revenues - The FY 2024 Budget General Fund Long Range Financial Plan includes projected property tax revenue increases of 11.69% for FY 2024, and 7% from FY 2025 – FY 2028 annually. In FY 2024, the City saw property values grow 11.58% Citywide, reflecting the strong demand in the housing market and continued recovery of home values in the City. Revenues outside the property tax are flat or growing slightly, while others, like sales tax are meeting projected growth rates of 4%. Total revenue growth equals approximately 5.1% annually over the projected five-year period, not including the proposed property tax revenue increases

The following graph represents the various types of actual and projected revenues in the General Fund from FY 2021 to FY 2028:



Revenues presented in the graph below comprise approximately 90% of the General Fund's total revenue. Most major General Fund revenues are projected to grow only modestly and the only revenues controllable by the City are Property Taxes and User/Service Charges.





Projections indicate increasing reliance on property taxes unless other revenue sources are adopted, user fees are increased, and/or expenditure growth is slower than projected. Property tax projections include annual increases based on projected revenue needs, and do not attempt to forecast changes in property values or the millage rate. Millage rate increases may be required over the next five years to achieve projected property tax revenue if property value growth is not in line with the projected revenue growth assumptions.

Property Tax Revenue - The Florida Constitution permits municipalities to levy a property tax, without referendum approval, to a maximum of ten mills (1 mill = \$1 of tax per \$1,000 of taxable value). Pursuant to State Statute, each year the City Commission must adopt a property tax rate for the ensuing fiscal year. Two public hearings and extensive newspaper advertising are required. Each year a tax rate is calculated that would not raise additional revenue as a result of increased/decreased property values. This is called the rolled-back rate. Increased revenue, except from new construction and annexations, can be raised only by adopting a tax rate in excess of the rolled-back rate. Each year, if additional revenue is desired from this source, the City Commission must take direct action through adoption of a tax rate that brings in more revenue than the prior year. This is unlike fixed rate revenue sources, such as sales tax and utility tax, which fluctuate with changes in economic activity and the price of goods and/or services.

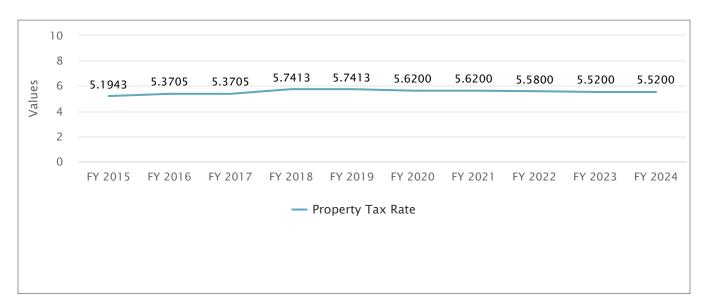
The FY 2024 Budget includes 96.5% of the projected property tax levied, which is \$39,268,200 in the General Fund, and represents approximately a 37.8% share of total revenues. The proposed property tax rate of 5.52 will generate \$3.7M or 11.69% more property tax revenue than the previous year. Initial projections called for a 7% increase in property tax revenue; however, due to extraordinary inflation in labor, materials, and construction costs, additional revenue is needed to address recruitment, retention, and maintain progress on existing programs and projects. This tax rate is considered a 9.99% (or rolled-back rate plus 9.99%) tax increase because of the 11.58% growth in property values, approximately 1.55% of the property tax revenue change was due to increases in value from new construction and annexation. The State income growth per capita for the FY 2024 millage rate calculation is 2.84%, which is used to calculate the maximum millage rate to be adopted by a simple majority vote of the City Commission. Future years' projections target a revenue level that reflects a 7% annual increase in property taxes, which will generate modest growth in property tax revenue and help to balance out the low growth rates seen in other revenue sources, as mentioned previously.

Property Values

FY 2024 (As estimated by the Pinellas County Property Appraiser on July 1, 2023)

2023 Real Property Taxable Value	\$7,449,756,252	10.03%
2023 New Construction / Annexations	\$105,421,043	1.55%
2023 Total Taxable Value	\$7,555,177,295	11.58%

The following chart depicts actual property tax rates from FY 2015 to FY 2024

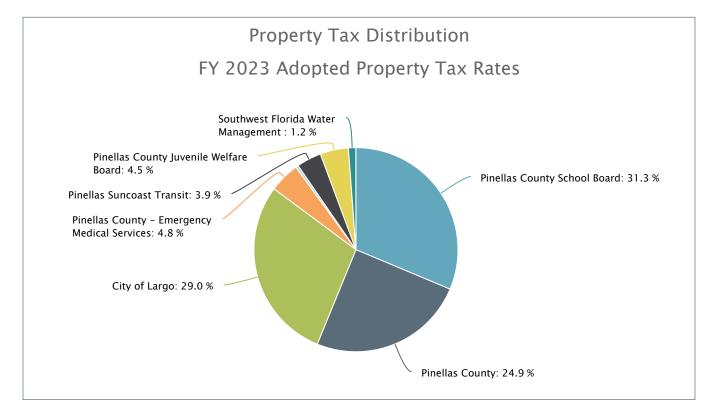




Percent Change in Property Tax Values

Changes in taxable property values have varied greatly during the past ten years. In the wake of the great recession in FY 2011, taxable value decreased by 10.56%. Over the ensuing decade, economic growth and recovery in the local market have changed the dynamics considerably. In FY 2023, the taxable value growth reached a new high of 13.11%. For FY 2024, the estimate of the City of Largo's tax base provided by the Pinellas County Property Appraiser is an increase of 11.58% - another strong year of growth. This continues the trend of strong property tax value growth seen within the City over the past five years, but is unlikely to be sustained for an extended period of time.

Fiscal Year	Taxable Value	Change from Prior Year
2024*	\$7,552,110,186	11.58%
2023	\$6,764,007,431	13.11%
2022	\$5,980,043,813	7.86%
2021	\$5,510,305,903	8.19%
2020	\$5,084,567,796	8.11%
2019	\$4,689,087,872	7.46%
2018	\$4,363,566,969	7.65%
2017	\$4,053,515,255	8.84%
2016	\$3,724,208,734	7.41%
2015	\$3,467,172,706	5.42%
2014	\$3,289,066,021	1.37%
2013	\$3,244,615,167	-1.90%
2012	\$3,306,805,549	-5.14%





Fiscal Year 2024 Adopted Property Tax Rates

Comparison of Florida Cities with 75, 000 - 125,000 Residents

	City	Rate (mills)
1	West Palm Beach	8.1308
2	Deltona	7.3500
3	Palm Bay	7.9255
4	Miami Gardens	6.9363
5	Melbourne	6.5466
6	Deerfield Beach	6.0018
7	Sunrise	6.0543
8	Clearwater	5.8850
9	Coral Springs	6.0232
10	Plantation	5.8000
11	Miami Beach	5.8155
12	Davie	5.6250
13	Largo	5.5200
14	Lakeland	5.4323
15	Pompano Beach	5.2705
16	Palm Coast	4.2570
17	Boca Raton	3.6580

Other Taxes - The City levies a utility tax on the purchase of electricity, metered or bottled gas, and water service. The City levies the utility tax at the State-allowed maximum of \$0.04 per gallon for fuel oil, and 10% for electricity, water, and natural gas and propane. Collections from this tax vary depending on utility usage, prices for these utilities and, to a large extent, weather conditions; therefore, substantial fluctuations may be experienced from these revenue sources which are beyond the ability of the City to predict or control. These taxes will see restrained revenue growth over the mid- to long-term as energy efficiency is a continued priority in the community. Receipts in FY 2024 reflect these budget estimates.

Communications Services Tax - This tax was implemented in FY 2002 and replaced utility taxes and franchise fees on telecommunications services and franchise fees on cable television, and is administered by the state. The Communications Services Tax rate is 5.62%. For the past several years, the City and other municipalities alike have seen a consistent slow decline in this revenue. However, this year the Communications Services Tax revenue is outperforming the initial projections. While we are seeing growth in the current year, it is not anticipated to continue, resulting in minimal to no growth projected in future years. Uncertainty in consumer behavior for communications services, due to ongoing changes in services provided over the Internet (i.e. streaming television) contribute to the unpredictable nature of this revenue source.

Business License Tax - All businesses located within the City of Largo must secure a local business tax receipt, based on the type of business in which the entity is engaged. Such receipts are due at the time the business begins operation and are renewed thereafter each October 1. The City has not increased the Business License Fees since 2013, and no fee changes are projected at this time.



FY 2024 Other Tax Revenue

Business License Tax	\$620,000
Communications Services Tax	\$2,989,900
Electric	\$9,387,600
Gas/Fuel Oil	\$180,000
Propane	\$110,000
Water	\$1,534,600
Total	\$14,822,100

<u>Licenses & Permits</u> - The City of Largo charges fees for various licenses and permits that are required to do planning and construction projects, as required by City ordinance. Also included in this category are other franchise fees (not included in Other Taxes) that public utilities operating within the City of Largo must pay in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. Total License and Permit Fees are projected to grow approximately 11.7% from the FY 2023 budget. Like the electric utility taxes, this revenue will see limited long-term growth and potential declines due to continued efforts to conserve energy use in the community.

Franchise Agreements - Public utilities operating within the City of Largo must pay a franchise fee in return for the right to conduct business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. The following franchise agreements are currently in effect. All of these agreements are non-exclusive franchises. Electric franchise fees and utility taxes are projected to increase only moderately despite new annexations and development, due to continued emphasis on efficiency improvements and conservation. Recent increases in fuel prices may affect these revenues.

The following rates are levied in accordance with a broader definition of gross revenues than included in the franchise agreements or former municipal utility tax for telecommunication services.

Electric Service

Duke Energy

Franchise Start: July 26, 1996
Term: 30 years

Rate: 6% of gross revenue

Gas Service

Tampa Electric Company, dba People's Gas Clearwater Gas

Franchise Start/Renewal March 1, 1986/2016 Franchise Start: June 1, 2001
Term: 30 years Term: 15 years

Rate: 6% of gross revenues Rate: 6% of gross revenues

FY 2024 Licenses & Permits

Electric Franchise Fee	\$7,510,500
Gas Franchise Fee	\$200,000
Sewer Permits	\$1,000
Tree Permits	\$9,000
Total	\$7,720,500

<u>County Shared Revenue</u> - The City receives funds from Pinellas County for Emergency Medical Services, Fire Services, and Library Services. The fire district revenues from the County are calculated based on the Fire Rescue Department's budget, less other funding sources. As the budget fluctuates, so does the revenue anticipated from the County.



Belleair Bluffs Fire District - Since FY 2010, the City of Belleair Bluffs has contracted for fire suppression services with the City of Largo Fire Rescue Department. As a result, Pinellas County expanded its contract for fire suppression services with the City of Largo to include the unincorporated county property in the Belleair Bluffs Fire District (includes Town of Belleair). Currently, the Fire District Tax provides approximately 63.3% of the Belleair Bluffs portion of the Fire Department's Budget not supported by EMS funding. The unincorporated portion of the fire district will reduce in size, along with associated fire revenues, as the City continues to annex unincorporated properties.

Emergency Medical Services (EMS) Tax - The County levies a special County-wide EMS property tax. The County then contracts with municipal fire departments, special fire districts, and a private ambulance company to provide EMS to County residents. In FY 2024, the City will add an additional Medic unit at Station 42 to address peak call demand. This will be a new structure that is fully funded by the County at approximately \$169,300 for half of the fiscal year in FY 2024.

High Point Fire District Tax - Pinellas County contracts with Largo to provide fire service protection for approximately 74.0% of the High Point Fire District. Largo is reimbursed by the County for the actual cost of the provision of this service, which includes the operation of one fire station. As the City continues to annex properties in this District, it is anticipated that future revenue from this source will decline.

Largo Fire District Tax - The City provides fire protection services within a fire district established by Pinellas County. Within the unincorporated portion of the fire district, the County levies a fire district property tax, the proceeds from which are remitted to the City in return for the provision of fire services. Currently, the Fire District Tax provides approximately 14.3% of the portion of the Fire Department Budget not supported by EMS funding or the High Point Fire District. The unincorporated portion of the fire district will reduce in size, along with associated fire revenues, as the City continues to annex unincorporated properties.

Library Cooperative Tax - The City is a member of the Pinellas Public Library Cooperative, which provides funding to all participating municipalities in the County. Municipal libraries provide services free of charge to residents of the unincorporated County and participating municipalities in return for this funding. If an additional library joins the cooperative, it causes the total amount of available money from the cooperative tax to be split among more libraries, thus, reducing the revenue to each participating library. The formula for determining the allocation of available revenues includes variables such as budget size, circulation volume and available revenues. This revenue source has been steadily declining since FY 2008 with a high of \$1,029,413 in FY 2007 and a FY 2024 projection of \$800,000.

FY 2024 County Shared Revenue

Belleair Bluffs Fire District	\$395,500
Emergency Medical Services	\$9,707,100
High Point Fire District	\$1,613,500
Largo Fire District	\$1,536,100
Library Cooperative	\$800,000
Total	\$14,052,200

State Shared Revenue – Half-Cent Sales Tax - In 1988 the sales tax was increased to 6% and a distribution formula was modified to provide for municipalities and counties to receive a percentage of proceeds - currently 8.97%. The amount to be distributed to each local government is calculated by first determining the amount of sales tax collected within each County. This amount is then divided among the County government and municipalities within the County based on a formula, which is based on various population factors. Revenue from this source is directly related to the state of the local economy. This revenue source is projecting a 1.4% increase compared to FY 2023, with 2.9% growth projected after FY 2023. The current year growth reflects the substantial rebound in the economy from COVID-19 compared to estimates in the prior year's budget.

Motor Fuel Tax - Pursuant to Florida Statute, motor fuel, diesel fuel, and aviation fuel are subject to taxation. Motor fuel and diesel fuel are subject to the following state fuel taxes: 4 cents per gallon excise tax; fuel sales tax at a rate determined annually by adjusting a statutorily established tax rate of 6.9 cents per gallon by the percentage change in the average of the consumer price index; State Comprehensive Enhanced Transportation System (SCETS) tax which is levied on motor fuel in each county levying a local option fuel tax, at a rate not to exceed 4 cents per gallon and on diesel fuel in each county at the rate of 4 cents per gallon. The SCETS tax on both motor fuel and diesel fuel



is adjusted annually by the percentage change in the average of the consumer price index. Combined state fuel tax rates are: motor fuel – 22.78 cents per gallon and diesel fuel – 22.8 cents per gallon. This revenue is consistent with very little change from year to year, growing approximately -1.3% per year in out-years; in FY 2024, revenue is projected to grow 2.3%. The FY 2024 increase is reflective of continued strong economic and population growth in the region, although as indicated is not expected to be a high-growth revenue source over the long term.

Mobile Home License - The State levies a mobile home license tax ranging from \$20 to \$80 per single wide unit, based on the length of the mobile home. The first \$1.50 of each license is paid to the State General Fund, with the remainder divided equally between the County School Board and the City. The annual license applies to all mobile homes located on rented lots and is collected in lieu of the payment of property taxes. There is no projected change to this revenue.

FY 2024 State Shared Revenue

Mobile Home Licenses	\$180,000
Motor Fuel Tax	\$903,800
State Sales Tax	\$7,428,200
Total	\$8,512,000

<u>Municipal Revenue Sharing</u> - This Revenue Sharing Program was started in 1972 to ensure a minimum level of revenue parity across units of local government. The program is funded with revenues received from the sales and use tax collections, state alternative fuel user decal fee collections, and net collections from the one-cent municipal fuel tax. Estimated revenues are coming in lower than projected, with the FY 2024 collections budgeted at 3.1% growth going forward.

FY 2024 Municipal Revenue Sharing

Revenue Sharing	\$3,646,600
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<u>User Fee Revenue</u> - General Fund user fees are primarily generated by the Recreation, Parks and Arts Department and the Community Development Department. Implementing user fee increases is dependent on the community's perception of the value of services received, the relationship to competitors' fees, and the need for program cost recovery. During the past several years, the City has implemented user fee increases to help offset the cost of recreation programs and services. There are no major user fee increases included in this budget; however, the City reviews fees on a consistent basis to ensure they are achieving the highest cost-recovery possible, while staying competitive in the marketplace.

User fee revenue suffered the greatest losses due to facility closures and reduced activity in FY 2020 and FY 2021 due to COVID-19. As a result, the City is utilizing the U.S. Department of Treasury guidance to recapture that lost revenue through the American Recovery Plan (ARP) stimulus funding currently represented in the ARP COVID Recovery Fund.

FY 2024 User Charges

User Charges	\$21,537,600



<u>Interfund Transfers</u> - Interfund transfers into the General Fund comprise charges to other funds for the use of central or administrative services such as financial accounting, personnel, management information services, etc. Internal service and selected special revenue funds are assessed based on estimated actual costs. The Wastewater and Solid Waste Enterprise Funds are assessed a transfer equivalent to 9% percent of their operating revenues.

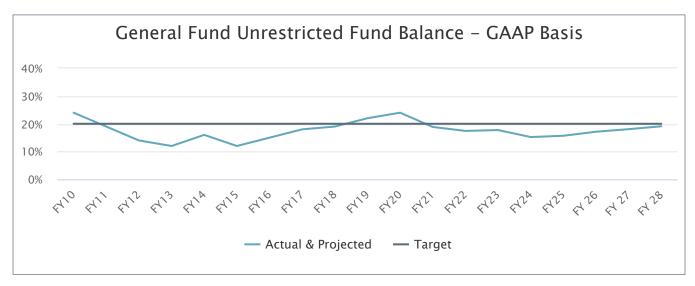
FY 2024 Interfund Transfers to the General Fund

Transfer From:	
Construction Services Fund	\$221,800
CRA Fund	\$41,100
Fleet Services Fund	\$164,700
Forfeiture Fund (Police)	\$11,400
Solid Waste Fund	\$1,419,900
Stormwater Fund	\$307,000
Wastewater Fund	\$3,059,600
Total	\$5,225,500

<u>Fund Balance</u> - Generally accepted budgeting practices include maintaining a minimum fund balance in most governmental funds of 5% to 15% of current year budgeted expenditures, depending on the nature of the service being provided by the Fund. If the service is more operational versus capital project oriented, generally the higher the fund balance needed. Operational costs cannot be pushed out and lowered without impacting service levels as easily as capital projects. This range is for a minimum fund balance, which does not provide resources to respond to large natural disasters such as hurricanes or prolonged economic downturns.

A fund balance allows for a cushion against unforeseen circumstances and future economic downturns. Criteria supporting the adequacy of the projected minimum fund balance include: maintenance of a diversified revenue base, low level of debt service, high level of debt issuance capacity, additional ability to increase property taxes and user fees, and adequate fund balances in other funds.

The General Fund's unrestricted fund balance is projected to end FY 2023 at 17.7% of expenditures. In the current five-year projection, the fund balance reaches a low in FY 2024, accommodating the City's continued recovery from the COVID-19 pandemic and strategic priorities highlighted in the City Manager's message. Intense labor and operating cost pressures in the market mean that significant growth in the fund balance is difficult to achieve in the current climate while also balancing costs to residents. Nonetheless, through a strategic and balanced approach to expenditures and revenue planning, the graph below shows the General Fund's unrestricted fund balance over the next five years growing toward the target level of 20% of subsequent years' expenditures beginning in FY 2025.







	GC	LF COURSE	FUND			
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change Fron FY 2023
Beginning Balance	2,023,722	2,181,321	1,922,600	2,400,800	2,526,200	31.39%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	3,271	0	0	0	0	-
User Charges	1,247,725	1,428,015	1,376,500	1,482,400	1,495,300	8.63%
Fines	0	0	0	0	0	-
Miscellaneous	885	(758)	2,000	2,200	2,500	25.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	1,251,881	1,427,257	1,378,500	1,484,600	1,497,800	8.65%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	0	0	0	0	0	-
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	_
Fire Rescue	0	0	0	0	0	-
General Operating	2,768	0	0	5,400	0	_
Human Resources	0	0	0	0	0	-
Information Technology	0	0	0	0	0	_
Legislative	0	0	0	0	0	_
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	1,777	1,027	10,000	1,000	10,000	0.00%
Recreation, Parks & Arts	1,089,738	1,206,719	1,378,400	1,352,800	1,494,700	8.44%
Total Expenditures	1,094,282	1,207,746	1,388,400	1,359,200	1,504,700	8.38%
Ending Balance						
Equity	1,539,521	1,490,118	1,093,100	1,490,100	1,389,400	_
Unexpended Expenditures	0	0	41,700	0	45,100	_
Available Fund Balance	641,800	910,714	819,600	1,036,100	1,129,900	37.86%
Total Ending Balance	2,181,321	2,400,832	1,954,400	2,526,200	2,564,400	-
Expenditures By Category						
Personnel	510,321	551,712	622,500	563,300	595,000	-4.42%
Operating	583,961	656,034	765,900	795,900	909,700	18.78%
Capital	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total	1,094,282	1,207,746	1,388,400	1,359,200	1,504,700	8.38%

Note: Estimated Beginning Cash Balances are adjusted to reconcile for Depreciation and Capital/Debt Principal



Golf Course Fund Analysis

The Golf Course Fund is an enterprise fund which accounts for all financial activity associated with the operation of the City's Municipal Golf Course. The City-owned 18-hole executive golf course also includes a pro shop and a concession area. This fund is intended to be entirely self-supporting through the levying of charges on those individuals who utilize the course.

Fund Highlights and Outlook

The Largo Municipal Golf Course has seen a surge in attendance post-COVID-19 as both experienced golfers return and new golfers learn the sport. In addition, city staff have worked to explore new and innovative programming options to bring more users to the facility for both golf and other activities.

The increase in course attendance and adoption of a competitive market-driven rate structure combined with new and innovative programming opportunities has helped the course see healthy revenue growth. This revenue increase is anticipated to continue, providing a growing fund balance necessary for capital renewal expenditure needs in future years.

Strengths and Opportunities

- Post-Pandemic surge in golf participation nationally, new course programming opportunities, and competitive market-driven rate structure yielding strong revenue growth.
- Increasing fund balance provides necessary financial resources to recapitalize aging course facilities.

Challenges and Risks

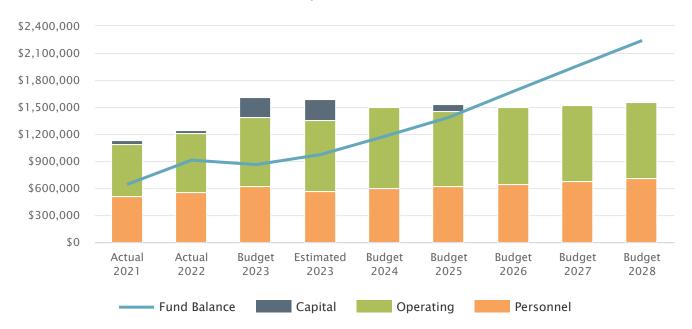
- Increasing supply-chain costs and inflation present rising prices for capital renewal needs.
- Impact of uncertain future economic conditions blunting post-pandemic golf participation increases.

Ending Balance Conversion to Cash Basis

Enterprise funds utilize the accrual basis of accounting, by which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The beginning balances reported in this budget for such funds represent that portion of financial resources that are available for expenditure. Capital and debt principal are not budgeted as expenditures, while depreciation is budgeted as an operating expense. In order to determine the actual cash position of an enterprise fund, it is necessary to adjust the ending balance reported in the schedule on the preceding page by adding back depreciation and subtracting capital and debt principal payments. The resulting balance more accurately reflects the ability of the fund to incur additional financial obligations.



Golf Course Fund Expenditures and Fund Balance





	SOL	LID WASTE FU	JND			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2021	FY 2022	FY 2023	FY 2023		From FY 2023
Beginning Balance	14,046,974	14,848,894	17,141,800	15,417,400	15,757,000	-8.08%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	62,034	59,858	60,000	95,200	60,000	0.00%
User Charges	13,874,835	15,388,728	15,670,800	15,559,700	15,782,200	0.71%
Fines	0	0	0	0	0	-
Miscellaneous	387,244	376,801	365,000	662,000	95,000	-73.97%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	14,324,113	15,825,387	16,095,800	16,316,900	15,937,200	-0.99%
Expenditures						
Administration	65,822	86,118	118,100	73,100	115,600	-2.12%
	05,822	00,110	118,100	73,100	113,000	-Z.1Z/o
Community Development						-
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	-
Finance	213,047	220,214	223,800	216,700	277,900	24.17%
Fire Rescue	0	0	0	0	0	-
General Operating	1,267,662	1,421,590	1,493,100	1,557,900	1,513,400	1.36%
Human Resources	0	0	0	0	0	-
Information Technology	143,298	164,521	123,800	140,900	185,700	50.00%
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	11,832,364	13,364,415	14,303,800	13,988,700	16,110,900	12.63%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	13,522,193	15,256,858	16,262,600	15,977,300	18,203,500	11.93%
Ending Balance						
Designated/Reserved	11,604,847	11,850,124	13,866,600	11,757,200	11,540,900	-
Emergency Reserve	1,000,000	1,250,000	1,500,000	1,375,000	1,375,000	-
Unexpended Expenditures	0	0	1,016,400	0	1,137,700	-
Available Fund Balance	2,244,047	2,317,299	1,608,400	2,624,800	574,800	-64.26%
Total Ending Balance	14,848,894	15,417,423	17,991,400	15,757,000	14,628,400	-
Expenditures By Category						
Personnel	4,020,656	4,763,826	5,090,400	5,090,400	5,381,000	5.71%
Operating	8,240,075	9,076,741	9,705,700	9,420,400	11,330,100	16.74%
				9,420,400	11,330,100	10.74%
Capital	1 261 462	1 416 200	1 466 500			- 1 770/
Other	1,261,462	1,416,290	1,466,500	1,466,500	1,492,400	1.77%
Total	13,522,193	15,256,857	16,262,600	15,977,300	18,203,500	11.93%

Note: Estimated Beginning Cash Balances are adjusted to reconcile for Depreciation and Capital/Debt Principal



Solid Waste Fund Analysis

The Solid Waste Fund is an enterprise fund which accounts for all financial activity associated with the operation of the City's Solid Waste Collection. Full service collection is provided including residential curbside, yard waste, commercial dumpster, commercial roll-off, and recycling. This fund is entirely self-supporting through the levying of user fees from its customers.

Fund Highlights and Outlook

No rate increases are planned for the current year. Fund balance over the five-year period fluctuates slightly based on the escalating costs, need for reserves, and future rate increases but remains adequate to provide for normal operating reserves in the fund. The Solid Waste Fund has no outstanding debt and no borrowing is projected over the next five years. The fund does include a dedicated reserve for storm debris removal based on the City's experience during Hurricane Irma.

Strengths and Opportunities

- The Solid Waste Fund will have accrued a sufficient debris removal reserve at the end of FY 2023 that there are no longer additional funds held back for that reserve programmed in the long range financial plan.
- Rate increases are spaced across two years to help accommodate ongoing tipping fee and other cost increases while maintaining a sufficient fund balance.

Challenges and Risks

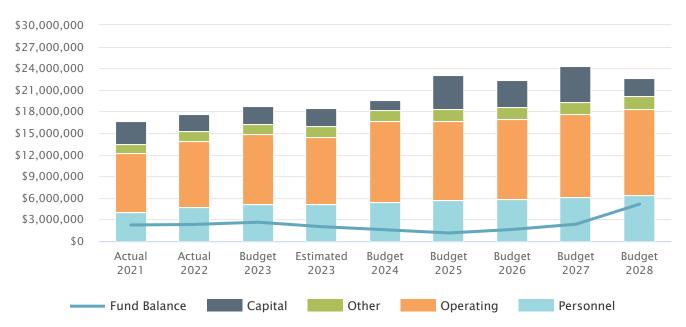
- Recurring increases in tipping fees (disposal fees) for the Pinellas County landfill mean ongoing escalation in operating costs.
- Current pressure on prices of steel (dumpsters and containers) and vehicles pose a potential for additional
 costs in this fund in the future.
- The recycling market has seen renewed turbulence, quickly transitioning from an 18-month trend of improving
 returns to a net expense again for the City. Staff continue to monitor the market and program costs in order
 to develop longer-term strategies to accommodate the volatile market.

Ending Balance Conversion to Cash Basis

Enterprise funds utilize the accrual basis of accounting, by which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The beginning balances reported in this budget for such funds represent that portion of financial resources that are available for expenditure. Capital and debt principal are not budgeted as expenditures, while depreciation is budgeted as an operating expense. In order to determine the actual cash position of an enterprise fund, it is necessary to adjust the ending balance reported in the schedule on the preceding page by adding back depreciation and subtracting capital and debt principal payments. The resulting balance more accurately reflects the ability of the fund to incur additional financial obligations.



Solid Waste Fund Expenditures & Fund Balance



Solid Waste Fund Analysis

The following rate schedule represents collection rates in effect for October 1, 2023:

Curbside Collection (cans) - \$23.30 monthly.

<u>Bulk Containers (dumpsters)</u> – The monthly charge is variable based on the size and type of container and frequency of collection.

Roll-Off Container – The per "pull" charge is variable based upon the size of roll-off container. The contents are weighed and charged \$42.15 per ton.

Administrative Transfer to General Fund

An Administrative Transfer is charged to the Solid Waste Fund for a variety of reasons. Mainly, it accounts for services provided to the Solid Waste Operation in lieu of having these services directly within the Solid Waste Department. These administrative services include, but are not limited to, executive management and oversight, payroll, human resources, and shares of finance, budget, and information technology services. Additionally, the Solid Waste Operation is not charged property taxes; as a result, the Administrative Transfer is charged in lieu of property taxes. Finally, the administrative transfer serves as a sort of dividend back to the General Fund. The Administrative Transfer was increased to 9% in FY 2018.



	WA	STEWATER	FUND			
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	112,978,156	115,456,199	123,257,800	117,986,900	131,511,600	6.70%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	29,867	0	1,100,000	1,176,400	0	-100.00%
User Charges	25,467,079	28,055,306	31,342,100	30,925,500	34,811,700	11.07%
Fines	11,900	11,814	12,000	12,000	12,000	0.00%
Miscellaneous	260,373	(1,226,418)	212,000	380,000	245,000	15.57%
Debt Proceeds	0	0	4,700,000	9,500,000	9,500,000	102.13%
Interfund Charges/transfers	(32,019)	430,192	50,000	65,000	50,000	0.00%
Total Resources	25,737,200	27,270,894	37,416,100	42,058,900	44,618,700	19.25%
		· ·	· ·	· ·	<u> </u>	
Expenditures						
Administration	70,896	101,127	130,200	88,600	132,200	1.54%
Community Development	0	0	0	0	0	-
Engineering Services	1,242,637	1,501,237	1,453,200	1,411,500	1,439,700	-0.93%
Environmental Services	19,049,150	19,988,036	23,146,100	22,790,000	24,205,600	4.58%
Finance	200,372	195,478	248,000	189,700	295,000	18.95%
Fire Rescue	0	0	0	0	0	-
General Operating	2,278,175	2,517,789	3,717,700	3,617,400	4,121,600	10.86%
Human Resources	0	0	0	0	0	-
Information Technology	417,926	435,708	535,200	416,900	629,800	17.68%
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	0	826	25,000	20,100	39,000	56.00%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	23,259,157	24,740,201	29,255,400	28,534,200	30,862,900	5.49%
Ending Balance						
Designated/Reserved	101,877,701	105,892,824	119,417,700	117,684,700	136,514,200	_
Unexpended Expenditures	0	0	2,047,900	0	2,160,400	_
Available Fund Balance	13,578,498	12,094,068	12,000,800	13,826,900	8,753,200	-27.06%
Total Ending Balance	115,456,199	117,986,892	133,466,400	131,511,600	147,427,800	-
Expenditures By Category						
Personnel	6,989,934	7,039,378	8,803,900	7,625,600	9,357,200	6.28%
Operating	13,451,319	14,676,331	16,751,200	17,440,300	17,390,800	3.82%
Capital	0	0	0	0	0	-
Other	2,817,904	3,024,491	3,700,300	3,468,300	4,114,900	11.20%
Total	23,259,157	24,740,200	29,255,400	28,534,200	30,862,900	5.49%

Note: Table reflects total of Funds 401, 402, and 403. Estimated Beginning Cash Balances adjusted to reconcile for Depreciation & Capital/Debt Principal



Wastewater (Sewer) Fund Analysis

The Wastewater (Sewer) Fund is an enterprise fund which is used to account for all the financial activity associated with the operation of the City's sanitary sewer utility. The Wastewater Fund finances the sanitary sewer infrastructure assets in the City, including the Wastewater Reclamation Facility (WWRF), 390 miles of collection system piping, 52 lift stations, and a Reclaimed Water System. This fund is entirely self-supporting, with its primary source of revenue derived from user charges levied on utility customers. Pursuant to State law, the City is permitted to charge rates in the portion of the Sewer District outside the City 25% greater than charges levied within the City.

Fund Highlights and Outlook

Beginning in FY 2021, the City Commission adopted a three-year program of 10% rate increases to smooth the escalation in rates while balancing revenue needs to cover the costs of operations, capital improvements, and debt service. Since that time, additional capital needs have been identified in the Wastewater Fund as a result of continued inflow and infiltration testing and regulations being passed by the State of Florida regarding treated wastewater (effluent) disposal. The fund projections include an additional 12% annual increase beginning in FY 2024 and 5% estimated increases for the next three years following. This is a common approach in utility funds with large recurring capital needs.

The rate increase proposed for FY 2024 reflects the following dollar impact on an average single-family residential property (using 5,000 gallons per month):

Base Rate: \$3.00 increase per month, from \$25.03 to \$28.03

Usage Rate: \$0.37 increase per thousand gallons, from \$3.06 to \$3.43 **Average Monthly Bill:** \$4.85 increase per month, from \$40.33 to \$45.18

Strengths and Opportunities

- Staff are pursuing a strategic, planned approach to borrowing (debt) to help smooth the cost of significant capital expenditures over time.
- Revenues collected from customers are being put to use executing capital improvements and continued repair and maintenance operations, returning less budgeted money than previous years to fund balance.
- Wastewater Connection Impact Fees, which are reserved to be used exclusively for expanding the capacity
 of the wastewater collection system, are permitted and will be used to help fund the cost of the Non-Surface
 Water Effluent Discharge, or deep-well injection, project. This reduces the cost that would otherwise be borne
 by annual wastewater revenues from customers.

Challenges and Risks

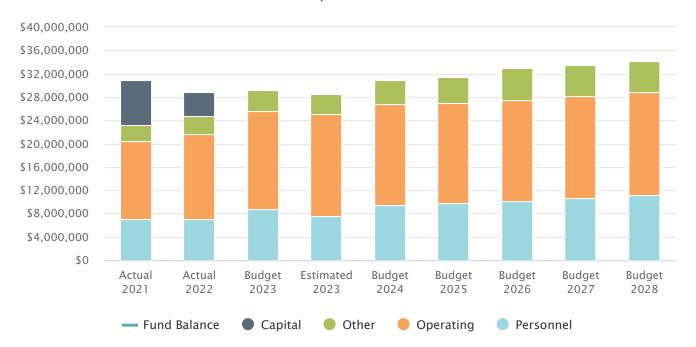
- The fund faces continued pressure of escalating costs of construction and unavoidable capital projects required to meet the requirements of new legislation and legal agreements. The inflexibility of high-cost capital requires alternatives such as borrowing, as the current revenues cannot support funding these costs in cash.
- The upcoming Non-Surface Water Effluent Discharge project, or deep-well injection project, is a major capital
 project. Construction costs are still only estimated and could rise following the completion of preliminary
 design work in FY 2023-2024. Additional borrowing and debt service are planned for this project once project
 costs and borrowing amounts are known.

Ending Balance Conversion to Cash Basis

Enterprise funds utilize the accrual basis of accounting, by which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The beginning balances reported in this budget for such funds represent that portion of financial resources that are available for expenditure. Capital and debt principal are not budgeted as expenditures, while depreciation is budgeted as an operating expense. In order to determine the actual cash position of an enterprise fund, it is necessary to adjust the ending balance reported in the schedule on the preceding page by adding back depreciation and subtracting capital and debt principal payments. The resulting balance more accurately reflects the ability of the fund to incur additional financial obligations.



Wastewater Fund Expenditures & Fund Balance





Wastewater Rates - Effective October 1, 2023

Residential - The FY 2024 Budget includes a 12% Wastewater rate increase. The new Wastewater rates are \$3.43 (up from \$3.06) Inside City Limits (\$4.30 Outside City Limits, up from \$3.84) per each 1,000 gallons of water, up to a maximum of 10,000 gallons per month (20,000 gallons per bi-monthly billing cycle) in addition to fixed monthly charges, as follows:

	Inside City Limits:	Outside City Limits:
Single-family	\$28.03	\$35.03
Multifamily (duplex, triplex)	\$28.03	\$35.03
High density (apartments, mobile	\$21.02	\$26.28
homes and condominiums)		
Customers utilizing other water sources	\$45.17	\$56.47

including but not limited to, wells, cisterns, bottled water or non-Pinellas County potable water, unless another water source provider agrees to bill, collect and remit the applicable City of Largo variable rates on behalf of the City of Largo, at costs that are equal to or below costs incurred on similar accounts.

Commercial - The FY 2024 Budget includes a 12% Wastewater rate increase. The new Wastewater rates are \$5.53 (up from \$4.94) Inside City Limits (\$6.91 Outside City Limits, up from \$6.17) per each 1,000 gallons of water consumed in addition to fixed monthly charges based on meter sizes, as follows:

	Inside City Limits :	Outside City Limits:
5/8 or 3/4 inch meter	\$28.03	\$35.04
1 inch meter	\$84.01	\$105.00
1 1/2 inch meter	\$168.08	\$210.09
2 inch meter	\$280.26	\$350.33
3 inch meter	\$503.87	\$629.83
4 inch meter	\$784.13	\$980.16
6 inch meter	\$1,680.04	\$2,100.06
8 inch meter	\$2,801.06	\$3,501.33

Reclaimed Water Rates - Established October 1, 2007

Residential - Fixed rate of \$10.00 Inside City Limits (\$12.50 Outside City Limits or Inside City Limits/Outside Sanitary Sewer District) per property acre.

Commercial - Fixed rate of \$28.00 Inside City Limits (\$35.00 Outside City Limits or Inside City Limits/Outside Sanitary Sewer District) for 25,000 minimum gallon usage in addition to variable rates, as follows:

		Outside City Limits or
	Inside City Limits:	Inside City/Outside Sanitary:
Commercial/Industrial	\$1.10/1,000 gallons above minimum	\$1.35/1,000 gallons above minimum
Golf Course	\$0.85/1,000 gallons above minimum	\$1.05/1,00 gallons above minimum



Administrative Transfer to General Fund:

An Administrative Transfer is charged to the Wastewater Fund for a variety of reasons. Mainly, it accounts for services provided to the Wastewater Operation in lieu of having these services directly within the Environmental Services Department. These administrative services include, but are not limited to, executive management and oversight, payroll, human resources, and shares of finance, budget, and information technology services. Additionally, the Wastewater Operation is not charged property taxes; as a result, the Administrative Transfer is charged in lieu of property taxes. Finally, the administrative transfer serves as a sort of dividend back to the general fund. The Administrative Transfer was increased to 9% in FY 2022 and remains at that level.





AMERICAN RESCUE PLAN (ARP) COVID RECOVERY FUND							
	Actual	Actual	Budget	Estimated	Budget	% Change	
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	From FY 2023	
Beginning Balance	0	0	5,600,300	-843,800	-768,800	-113.73%	
Revenues							
Property Taxes	0	0	0	0	0	-	
Other Taxes	0	0	0	0	0	-	
Licenses & Permits	0	0	0	0	0	-	
Intergovernmental	0	129,535	6,480,000	3,544,600	9,255,400	42.83%	
User Charges	0	0	0	0	0	-	
Fines	0	0	0	0	0	-	
Miscellaneous	0	0	0	75,000	40,000	-	
Debt Proceeds	0	0	0	0	0	-	
Interfund Charges/transfers	0	0	0	0	0	-	
Total Resources	0	129,535	6,480,000	3,619,600	9,295,400	43.45%	
Expenditures							
Administration	0	65,495	0	117,200	119,700	-	
Community Development	0	0	0	58,300	91,200	-	
Engineering Services	0	0	0	0	0	-	
Environmental Services	0	0	0	0	0	-	
Finance	0	0	0	0	0	-	
Fire Rescue	0	0	0	0	0	-	
General Operating	0	64,042	9,755,600	3,254,900	7,336,000	-24.80%	
Human Resources	0	0	0	0	0	-	
Information Technology	0	0	0	0	0	-	
Legislative	0	0	0	0	0	-	
Library	0	0	0	0	0	-	
Police	0	0	0	114,200	104,000	-	
Public Works	0	0	0	0	0	-	
Recreation, Parks & Arts	0	0	0	0	0	-	
Total Expenditures	0	129,537	9,755,600	3,544,600	7,650,900	-21.57%	
Ending Balance							
Designated/Reserved	0	843,839	0	0	0	-	
Unexpended Expenditures	0	0	0	0	0	-	
Available Fund Balance	0	(843,841)	2,324,700	(768,800)	875,700	-62.33%	
Total Ending Balance	0	0	0	0	0	-	
Expenditures By Category							
Personnel	0	65,495	93,700	166,500	313,900	235.01%	
Operating	0	64,042	2,919,000	2,069,200	21,000	-99.28%	
Capital	0	0	0	0	0	-	
Other	0	0	6,742,900	1,308,900	7,316,000	8.50%	
Total			-, -,	, ,	,,	*	



American Recovery Plan (ARP) COVID Recovery Fund

This fund accounts for the federal stimulus funds allocated to the City of Largo as part of the American Recovery Plan, signed into law by President Biden on March 11, 2021. These funds are intended to provide direct support to municipalities for the recovery of the COVID-19 pandemic. The City of Largo has been allocated \$12.9 million to spend in accordance with the allowable uses outlined below:

- 1. Support COVID-19 Related Public Health Expenditures
- 2. Address the Negative Economic Impacts Caused by the COVID-19 Public Health Emergency
- 3. Replace Lost Public Sector Revenue (Calculation Required to Determine Amount of Lost Revenue)
- 4. Provide Premium Pay for Essential Workers N/A
- 5. Invest in Water, Sewer and Broadband Infrastructure

Fund Highlights and Outlook

In FY 2022, City staff undertook additional resident engagement via a broad community survey of priorities as well as a "community conversation" with organizations and service providers in the community. This feedback helped to inform and refine the projects included for investment using these funds. Following that project definition and scoping, procurement, design, and other implementation activities are underway for many of these projects in FY 2023, with additional design and construction for others scheduled in FY 2024.

Strengths and Opportunities

Additional guidance released by the US Department of the Treasury provides the City with greater flexibility in the use of funds and reduces the administrative burden of managing the funds.

Challenges and Risks

- Funding must be encumbered and expended within a limited time frame. While contingencies exist for
 adjusting funding to allow for efficient and effective expenditures, the high level of activity for vendors and
 contractors in the private market has resulted in delays and longer timelines for current projects.
- Inflation and continued cost pressures will affect the scope, timeline, and potential delivery of some proposed projects within this fund.



COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND						
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	From FY 2023
Beginning Balance	0	0	0	0	0	-
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	551,623	707,722	1,119,100	2,734,000	862,800	-22.90%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	360,695	352,696	280,000	143,900	200,000	-28.57%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	912,318	1,060,418	1,399,100	2,877,900	1,062,800	-24.04%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	912,318	1,064,753	1,399,100	2,877,900	1,062,800	-24.04%
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	-
Fire Rescue	0	0	0	0	0	-
General Operating	0	0	0	0	0	-
Human Resources	0	0	0	0	0	-
Information Technology	0	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	912,318	1,064,753	1,399,100	2,877,900	1,062,800	-24.04%
Ending Balance						
Designated/Reserved	0	(4,335)	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	<u>-</u>
Available Fund Balance	0	0	0	0	0	-
Total Ending Balance	0	0	0	0	0	-
Expenditures By Category						
Personnel	133,023	163,194	209,000	200,700	280,900	34.40%
Operating	542,018	398,984	420,800	727,600	171,800	-59.17%
Capital	237,277	502,575	369,300	982,000	510,100	38.13%
Other	0	0	400,000	967,600	100,000	-75.00%
Total	912,318	1,064,753	1,399,100	2,877,900	1,062,800	-24.04%



Community Development Block Grant (CDBG) Fund Analysis

This fund accounts for the federal Community Development Block Grant (CDBG) Program. Funds in this program include direct housing assistance in the form of rehabilitation loans for owner occupied and rental housing and for homesteading of dwelling units for first time homebuyers. CDBG funds are also budgeted for economic development and urban redevelopment efforts.

Revenues are entirely dependent upon funding from the Federal government, except for money received from loan repayments. As loans are repaid, the repayment amounts are loaned to other low- and moderate-income individuals which then provides a perpetual pool of funds that is not dependent on Federal allocations.

Fund Highlights and Outlook

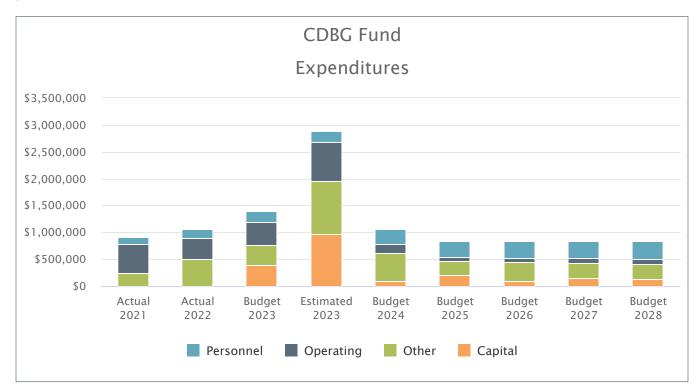
The CDBG Fund is expected to receive a slight decrease in federal entitlement funding from pre-COVID-19 levels due to a change in federal allocation calculations - this is not anticipated to have an impact on services. The Federal CARES Act COVID-19 relief funding has provided additional financial resources to bolster the continued recovery from the pandemic. Eighty percent of this funding must be expended by 2024, with the remainder expended by 2027. The strong housing market is also resulting in higher-than-expected program income from loan repayment.

Strengths and Opportunities

- Federal CARES Act grant funding for COVID-19 related response and recovery programs continues to bolster program opportunities.
- Strong housing market resulting in higher-than-expected program income.

Challenges and Risks

All Federal CARES Act COVID-19 relief funding must be expended by 2027, with eighty percent of funding expended prior to 2024.





	CONSTRU	CTION SERV	CES FUND			
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	6,703,512	6,586,661	6,595,900	6,487,300	5,626,100	-14.70%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	1,752,256	2,201,093	1,900,000	2,200,000	2,000,000	5.26%
Intergovernmental	25,008	0	0	0	0	-
User Charges	7,053	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	21,517	(172,121)	10,000	40,000	20,000	100.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	(7,053)	0	0	29,500	0	-
Total Resources	1,798,781	2,028,972	1,910,000	2,269,500	2,020,000	5.76%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	1,511,148	1,734,855	1,994,400	1,859,000	2,134,900	7.04%
Engineering Services	0	0	0	0	0	_
Environmental Services	0	0	0	0	0	_
Finance	0	0	0	0	0	_
Fire Rescue	0	0	0	0	0	_
General Operating	232,998	257,100	350,300	363,600	375,700	7.25%
Human Resources	0	0	0	0	0	-
Information Technology	171,486	136,342	1,546,200	908,100	410,000	-73.48%
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	_
Police	0	0	0	0	0	_
Public Works	0	0	0	0	0	_
Recreation, Parks & Arts	0	0	0	0	0	_
Total Expenditures	1,915,632	2,128,297	3,890,900	3,130,700	2,920,600	-24.94%
Ending Balance						
Designated/reserved	57,845	161,826	57,900	161,800	161,800	_
Unexpended Expenditures	37,843	101,820	194,500	0 101,000	146,000	_
Available Fund Balance	6,528,816	6,325,510	4,557,100	5,464,300	4,563,700	0.14%
Total Ending Balance	6,586,661	6,487,336	4,809,500	5,626,100	4,871,500	-
Expenditures By Category						
Personnel	1,289,648	1,386,411	1,607,400	1,532,900	1,707,300	6.22%
Operating	339,247	491,886	827,500	719,300	826,600	-0.11%
Capital	54,938	19,000	1,125,000	547,500	41,000	-96.36%
Other	231,798	231,000	331,000	331,000	345,700	4.44%
Total	1,915,632	2,128,297	3,890,900	3,130,700	2,920,600	-24.94%



Construction Services Fund Analysis

The Construction Services Fund was established in FY 2007 for the financial activities related to enforcement of the Florida Building Code. Revenue into the fund is generated through building permit and building plans review fees, and expenditures specifically related to direct and indirect costs associated with enforcement of the Florida Building Code. Such services include: building permitting, plans review, and inspections. The creation of the Construction Services Fund was a direct result of Florida Senate Bill 442, which defines the acceptable uses of building permit revenue.

Fund Highlights and Outlook

Construction Services Fund revenue generated from development activity in the City is expected to come in above projections despite the renewal of a temporary reduction in permit fees enacted in response to the COVID-19 pandemic. Building permit fees were reviewed and updated in FY 2023. Additionally, operating costs will increase following the implementation of the new permitting and land development software that began in FY 2023, and will continue to roll-out into FY 2024.

Strengths and Opportunities

- Continued strong development activity in the City resulting in higher-than-anticipated permit revenue.
- Healthy fund balance allows for continuation of permit fee reductions in response to COVID-19 pandemic.

Challenges and Risks

• Uncertain future economic conditions may impact commercial and residential development.

The table below shows Permitted Construction Values since FY 2012. Permitted Construction Values are a measurement tool used to show development growth within a particular market area.

Permitted Construction Value

	Commercia	Ì	Residential	
Year	Value	%	Value	%
2012	\$79,597,566	49.6%	\$80,892,894	50.4%
2013	\$55,865,256	46.5%	\$64,216,402	53.5%
2014	\$109,007,331	70.0%	\$46,717,427	30.0%
2015	\$170,067,000	83.0%	\$34,833,000	17.0%
2016	\$74,700,000	52.1%	\$68,600,000	47.9%
2017	\$27,609,142	30.3%	\$63,612,652	69.7%
2018	\$56,908,596	37.7%	\$94,030,382	62.3%
2019	\$152,770,181	71.1%	\$62,092,137	28.9%
2020	\$122,467,314	65.3%	\$64,978,441	34.7%
2021	\$89,079,120	65.2%	\$47,612,758	34.8%
2022	\$105,048,988	54.9%	\$86,224,250	45.1%
2023*	\$209,126,300	71.6%	\$82,941,200	28.4%

^{*}Estimated as of July 1, 2023



COMMUNITY REDEVELOPMENT AGENCY FUND

FY 2024 Adopted Millage Rate of 5.52

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	2,580,742	2,995,175	4,079,000	4,210,200	4,439,100	8.83%
Revenues						
Property Taxes	717,388	767,961	856,200	875,800	971,200	13.43%
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	1,282,515	898,268	802,100	766,800	850,200	6.00%
User Charges	2,679	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	4,276	(85,682)	3,000	25,000	15,000	400.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	(1,077)	0	0	0	0	-
Total Resources	2,005,781	1,580,547	1,661,300	1,667,600	1,836,400	10.54%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	1,554,748	87,450	1,675,500	1,399,100	4,159,400	148.25%
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	-
Fire Rescue	0	0	0	0	0	-
General Operating	36,600	278,100	39,600	39,600	41,100	3.79%
Human Resources	0	0	0	0	0	-
Information Technology	0	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	0	0	2,500	0	2,500	0.00%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	1,591,348	365,550	1,717,600	1,438,700	4,203,000	144.70%
Ending Balance						
Designated/reserved	1,355,181	1,441,999	1,355,200	1,442,000	1,442,000	_
Unexpended Expenditures	1,333,181	1,441,999	51,500	1,442,000	126,100	_
Available Fund Balance	1,639,994	2,768,173	2,667,500	2,997,100	630,500	-76.36%
Total Ending Balance	2,995,175	4,210,172	4,074,200	4,439,100	2,198,600	-
Expenditures By Category						
Personnel	81,688	58,545	146,300	124,400	157,500	7.66%
Operating	58,400	75,855	314,400	228,400	194,200	-38.23%
Capital	1,373,469	(46,950)	40,000	(110,000)	2,677,900	6594.75%
Other	77,791	278,100	1,216,900	1,195,900	1,173,400	-3.57%
Total	1,591,348	365,550	1,717,600	1,438,700	4,203,000	144.70%



Community Redevelopment Agency (CRA) Fund

In FY 2013, the Community Redevelopment Agency Fund became the new name of the previous Downtown Tax Increment Financing (DTIF) Fund. The name of the fund was changed because the revenue sources for the fund expanded to include not only DTIF tax revenue, but also revenue from the sale of property located in the West Bay Drive Redevelopment District, which is governed by the City's Community Redevelopment Agency. Revenue in this fund still includes both City and County property tax revenue collected in excess of collections in the year preceding establishment of the DTIF district. All revenues in this fund must be expended within the redevelopment district.

Fund Highlights & Outlook

There are only minor capital expenditures in the coming fiscal year. In addition to regular personnel and operating expenses, the primary driver of new expenditures is the beginning of debt service contributions for bond payments on the new Horizon parking garage to be built downtown.

The FY 2024 preliminary property value estimates reveal that CRA property value shows growth, coming in at 7.37% (vs. 11.58% city-wide). Redevelopment projects in the downtown area continue to move forward and that will yield new property tax revenues upon completion in the years ahead.

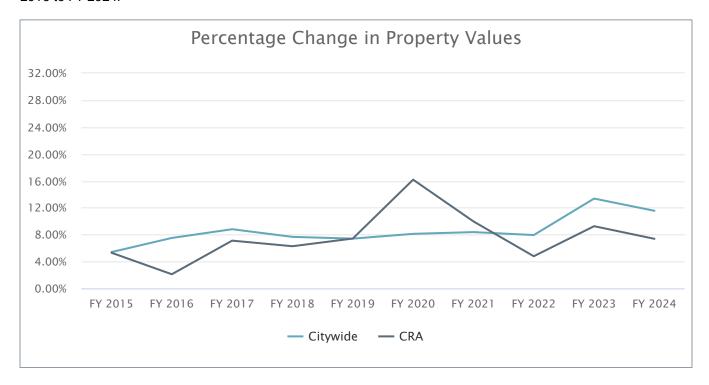
Strengths & Opportunities

• Planned and future development in the downtown area may yield significant property value increases on newly redeveloped property, generating positive revenue growth for the fund.

Challenges & Risks

 While growing tax revenues are a positive development for downtown, the timing of revenue growth corresponding with the sunsetting of the CRA and tax increment financing fund present planning challenges for project execution.

The graph below shows the projected change in taxable value for the CRA compared to citywide values from FY 2015 to FY 2024.





	COUN	TY GAS TAX	FUND			
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	1,266,519	1,813,426	1,474,100	2,757,700	2,632,700	78.60%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	1,046,937	1,431,172	1,096,200	1,075,000	1,085,800	-0.95%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	3,563	28,367	3,000	20,000	10,000	233.33%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	1,050,500	1,459,539	1,099,200	1,095,000	1,095,800	-0.31%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	0	0	0	0	0	-
Engineering Services	156,328	157,813	1,472,000	610,600	1,522,000	3.40%
Environmental Services	0	0	0	0	0	_
Finance	0	0	0	0	0	-
Fire Rescue	0	0	0	0	0	-
General Operating	0	0	0	0	0	-
Human Resources	0	0	0	0	0	-
Information Technology	0	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	347,265	357,466	595,600	609,400	528,900	-11.20%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	503,593	515,279	2,067,600	1,220,000	2,050,900	-0.81%
Ending Balance						
Designated/Reserved	288,688	853,880	(746,600)	853,900	853,900	_
Unexpended Expenditures	0	0	124,100	0	123,100	_
Available Fund Balance	1,524,738	1,903,806	1,252,300	1,778,800	823,700	-34.23%
Total Ending Balance	1,813,426	2,757,686	629,800	2,632,700	1,800,700	-
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	347,265	358,192	671,600	685,400	578,900	-13.80%
Capital	156,328	157,087	1,396,000	534,600	1,472,000	5.44%
Other	0	0	0	0	0	-
Total	503,593	515,279	2,067,600	1,220,000	2,050,900	-0.81%



County Gas Tax Fund Analysis

The County Gas Tax Fund is a special revenue fund established to account for the receipt and expenditure of the City's share of the Local Option Motor Fuel Tax originally enacted by Pinellas County in 1985 and extended in 1997 and 2007. The tax was extended again effective September 1, 2017. The tax rate is six cents per gallon and allocation of the proceeds is governed by interlocal agreement between Pinellas County and all the municipalities in the County. These funds are used to construct, improve, and maintain roadways in accordance with State Statute and the interlocal agreement.

Fund Highlights and Outlook

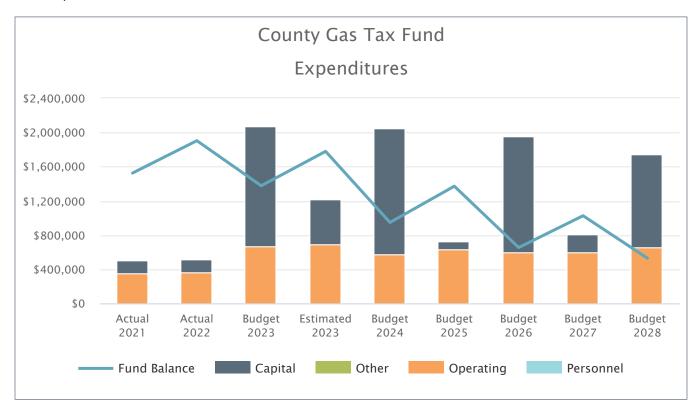
This Fund provides for several major road improvement and rehabilitation construction projects, as well as the ongoing costs to repave roads throughout the City and the rental cost of streetlight poles. The majority of spending in this fund is on capital improvement projects, which leads to large fluctuations in year-to-year fund balance. This is the committed funding source for maintenance of the City's streets and roadways. This funding source, at the current rate, is neither growing nor does it generate enough money to fund the pavement management plan for the City. As a result, the City-wide roadway projects are budgeted in the earliest years feasible corresponding to available fund balance.

Strengths and Opportunities

• The current capital program and projected revenue yield enough revenues to allow capital projects to remain on schedule and provide for a modest increase in funding for pavement maintenance and repair.

Challenges and Risks

• Revenues in this fund are growing minimally (~1.5% per year), while costs continue to increase and the City's pavement needs are substantial.





		HOME FUND				
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	From FY 2023
Beginning Balance	0	0	0	0	0	-
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	204,666	161,971	854,200	285,400	1,290,800	51.11%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	(12)	0	0	0	0	-
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	204,654	161,971	854,200	285,400	1,290,800	51.11%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	204,654	161,970	854,200	285,400	1,290,800	51.11%
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	_
Finance	0	0	0	0	0	_
Fire Rescue	0	0	0	0	0	_
General Operating	0	0	0	0	0	_
Human Resources	0	0	0	0	0	_
Information Technology	0	0	0	0	0	_
Legislative	0	0	0	0	0	
Library	0	0	0	0	0	
Police	0	0	0	0	0	
Public Works				-		_
	0	0	0	0	0	-
Recreation, Parks & Arts Total Expenditures	204,654	161,970	854,200	285,400	1,290,800	51.11%
		10.1,270			.,_,,,,,,	• • • • • • • • • • • • • • • • • • • •
Ending Balance	0	1	0	0	0	
Designated/Reserved	0	1	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance Total Ending Balance	0	0	0	0	0	<u>-</u>
rotal chang balance	U	U	U	U	U	-
Expenditures By Category						
Personnel	29,484	43,854	53,400	36,700	56,900	6.55%
Operating	175,170	118,116	800,800	248,700	623,900	-22.09%
Capital	0	0	0	0	0	-
Other	0	0	0	0	610,000	-
Total	204,654	161,970	854,200	285,400	1,290,800	51.11%



HOME Fund Analysis

The HOME Investment Partnership Program was established in the City of Largo as part of the Pinellas County Consortium in 1992. Funding for the program is authorized under Title II of the Cranston-Gonzalez National Affordable Housing Act. Through this program, the city provides down payment assistance for first-time home buyers, and owner-occupied housing rehabilitation. The program is strictly used to benefit residents whose income level is no more than 80 percent of the area's gross median income.

Fund Highlights and Outlook

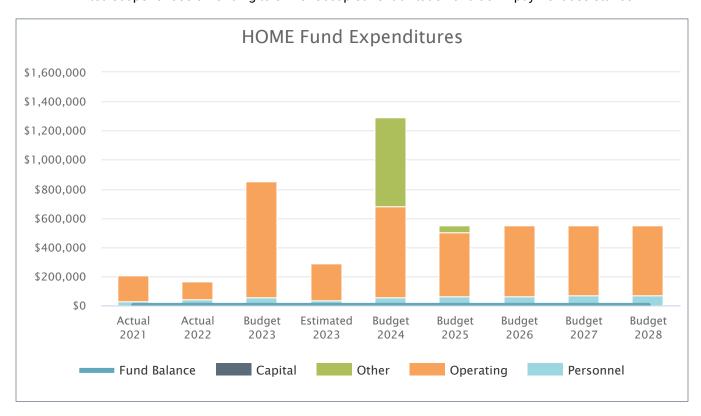
The HOME Fund is operating in a challenging environment, combining construction material supply-chain issues, rising home prices, and a housing inventory shortage. The limited scope for use of funding to owner-occupied rehabilitation and downpayment assistance is presenting a challenging environment to award grant funding quickly. Funding is expected to remain consistent in the future.

Strengths and Opportunities

Strong housing market resulting in higher-than-expected program income and distribution carryover.

Challenges and Risks

- Supply-chain issues, rising housing prices, and lack of housing inventory presenting challenges for meeting strict grant expenditure requirements.
- Limited scope for use of funding to owner-occupied rehabilitation and down payment assistance.





	HOU	SING TRUST	FUND			
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	62,551	70,302	76,400	77,300	84,500	10.60%
Revenues					-	
Property Taxes	0	0	0	0	0	_
Other Taxes	0	0	0	0	0	_
Licenses & Permits	0	0	0	0	0	_
Intergovernmental	0	0	0	0	0	_
User Charges	0	0	0	0	0	_
Fines	0	0	0	0	0	_
Miscellaneous	8,021	7,887	7,900	7,900	7,900	0.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	_
Total Resources	8,021	7,887	7,900	7,900	7,900	0.00%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	270	858	73,400	700	76,700	4.50%
Engineering Services	0	0	0,400	0	0	-
Environmental Services	0	0	0	0	0	_
Finance	0	0	0	0	0	_
Fire Rescue	0	0	0	0	0	_
General Operating	0	0	0	0	0	_
Human Resources	0	0	0	0	0	_
Information Technology	0	0	0	0	0	_
Legislative	0	0	0	0	0	_
Library	0	0	0	0	0	_
Police	0	0	0	0	0	-
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	270	858	73,400	700	76,700	4.50%
Ending Balance						
Designated/Reserved	870	(1)	900	0	0	_
Unexpended Expenditures	0	0	0	0	0	_
Available Fund Balance	69,432	77,332	10,000	84,500	15,700	57.00%
Total Ending Balance	70,302	77,331	10,900	84,500	15,700	-
Expenditures By Category						
Personnel	90	678	1,000	700	1,000	0.00%
Operating	180	180	72,400	0	75,700	4.56%
Capital	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total	270	858	73,400	700	76,700	4.50%



Housing Trust Fund Analysis

The Housing Trust Fund was established in the City of Largo in partnership with Pinellas County in 2007 for a three-year period. This fund was created for the promotion of affordable housing throughout Pinellas County. Since FY 2009, there is no further Intergovernmental revenue projected to be received. The only source of income being projected in this Fund is from program income.

Fund Highlights and Outlook

The Housing Trust Fund maintains a small fund balance. The fund is not projecting any major program income in the out-years but may change depending on future affordable housing loan repayments. Expenditures are projected for preparation of annual reporting documents (less than \$1,000 annually) and to support any potential eligible affordable housing activities in the Housing Division.

Strengths and Opportunities

Requirements for this fund are flexible and able to be used to supplement other housing funds.

Challenges and Risks

• Single, small and unpredictable revenue source of loan repayment program income combined with rising house prices challenges affordable housing activities in this fund.



LOCAL OPTION SALES TAX FUND							
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023	
Beginning Balance	9,880,611	14,868,599	18,420,800	21,241,700	25,497,900	38.42%	
Revenues							
Property Taxes	0	0	0	0	0	-	
Other Taxes	0	0	0	0	0	-	
Licenses & Permits	0	0	0	0	0	-	
Intergovernmental	11,042,512	12,229,270	13,734,100	13,588,000	13,916,200	1.33%	
User Charges	0	0	0	0	0	-	
Fines	0	0	0	0	0	-	
Miscellaneous	143,752	656,488	118,000	302,700	125,000	5.93%	
Debt Proceeds	0	0	0	0	0	-	
Interfund Charges/Transfers	0	0	0	0	0	-	
Total Resources	11,186,264	12,885,758	13,852,100	13,890,700	14,041,200	1.37%	
Expenditures							
Administration	0	0	0	0	0	_	
Community Development	0	0	0	0	0	_	
Engineering Services	1,166,004	2,476,322	11,385,400	6,742,300	16,298,900	43.16%	
Environmental Services	0	0	0	0	0	-	
Finance	0	0	0	0	0	_	
Fire Rescue	3,040,203	1,775,224	8,517,000	1,552,200	11,506,000	35.09%	
General Operating	15,300	0	0,017,000	49,200	90,800	-	
Human Resources	0	0	0	0	0	_	
Information Technology	0	0	0	0	0	_	
Legislative	0	0	0	0	0	_	
Library	0	0	0	0	0	_	
Police	1,511,354	2,004,795	1,777,200	1,290,800	2,057,300	15.76%	
Public Works	0	2,004,730	0	0	2,007,000	-	
Recreation, Parks & Arts	465,314	256,339	5,000,000	0	1,055,000	-78.90%	
Total Expenditures	6,198,176	6,512,680	26,679,600	9,634,500	31,008,000	16.22%	
Ending Balance							
Designated/Reserved	3,533,616	6,363,267	3,533,700	6,363,300	6,363,300		
Unexpended Expenditures	3,333,010	0,303,207	3,333,700	0,303,300		-	
Available Fund Balance					2,167,800	5.25%	
Total Ending Balance	11,334,983 14,868,599	14,878,410 21,241,677	2,059,600 5,593,300	19,134,600 25,497,900	8,531,100	-	
,		• •					
Expenditures By Category							
Personnel	0	0	0	0	0	-	
Operating	735	0	0	0	0	-	
Capital	6,182,141	6,377,688	26,679,600	9,634,500	30,872,900	15.72%	
Other	15,300	134,992	0	0	135,100	-	
Total	6,198,176	6,512,680	26,679,600	9,634,500	31,008,000	16.22%	



Penny for Pinellas - Local Option Sales Tax Fund Analysis

The Local Option Sales Tax (LOST) Fund is a special revenue fund which accounts for the receipt and expenditure of the City's portion of the Local Option Infrastructure Surtax (One-Cent Sales Tax) originally levied by Pinellas County for a 10-year period beginning in February, 1990. This tax was extended through 2030 by voter referendum in November 2017. The City receives a portion of the proceeds based on population as stipulated by an interlocal agreement between the City and the County. Fund revenues are dependent upon sales tax collected within Pinellas County. The proceeds can only be utilized for infrastructure projects and to purchase public safety vehicles with useful lives of at least five years.

Fund Highlights and Outlook

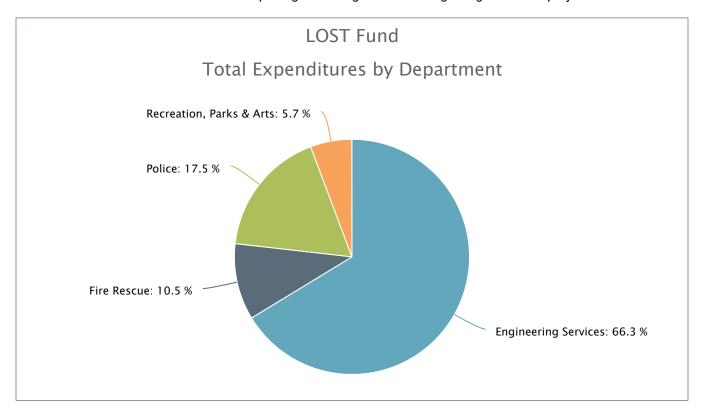
FY 2024 sales tax revenue is projected to grow nearly 25% over the budgeted amount from the previous year. Included in the FY 2023 revenues are expected reimbursement from Pinellas County for capital expenditures related to Fire Rescue services. Estimated revenue from FY 2023 is projected to exceed budgeted revenue by more than 10%. Growth has remained strong after fluctuations during the start of the COVID-19 pandemic, and is expected to remain strong, with more conservative growth estimates budgeted in future years.

Strengths and Opportunities

• Sales tax revenue projections continue to outperform expectations and reflect strong growth, providing additional revenues to partially offset inflation in construction costs for capital projects.

Challenges and Risks

- Future revenue growth is tied to broader economic performance. While the current economy is yielding
 excellent sales tax revenues, a slowdown in consumer spending from an economic slowdown would mean
 slower revenue growth in this fund.
- Cost of construction is often out-pacing revenue growth resulting in higher overall project costs.



*Note: Pinellas County contributions toward fire station construction and fire/EMS vehicle replacements are included in this fund as part of intergovernmental revenue projections and will fluctuate with those expenditures.



	MOBILITY	IMPACT FEE	(MIF) FUND			
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	967,942	1,208,494	1,229,900	1,384,400	1,402,000	13.99%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	237,305	226,925	583,000	159,700	380,000	-34.82%
Intergovernmental	0	0	0	0	1,000,000	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	3,247	(36,644)	2,700	8,300	4,100	51.85%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	240,552	190,281	585,700	168,000	1,384,100	136.32%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	0	0	0	0	0	_
Engineering Services	0	14,342	465,300	150,300	2,136,000	359.06%
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	_
Fire Rescue	0	0	0	0	0	_
General Operating	0	0	0	0	0	_
Human Resources	0	0	0	0	0	_
Information Technology	0	0	0	0	0	_
Legislative	0	0	0	0	0	_
Library	0	0	0	0	0	-
Police	0	0	0	0	0	_
Public Works	0	0	0	0	0	_
Recreation, Parks & Arts	0	0	0	0	0	_
Total Expenditures		14,342	465,300	150,300	2,136,000	359.06%
Ending Balance						
Designated/Reserved	(1)	1 040	(695,000)	000	000	
	(1)	1,049		900	900	-
Unexpended Expenditures Available Fund Balance	1 200 405	1 202 204	0	0	0	
Total Ending Balance	1,208,495 1,208,494	1,383,384 1,384,433	2,045,300 1,350,300	1,401,100 1,402,000	649,200 650,100	-68.26% -
	.,200, 1	.,,	.,= 30,000	.,.02,000	200,.00	
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	0	14,342	465,300	150,300	2,136,000	359.06%
Other	0	0	0	0	0	-
Total	0	14,342	465,300	150,300	2,136,000	359.06%



Mobility Impact Fee Fund Analysis

The Mobility Impact Fee Fund is a special revenue fund that accounts for the receipt and expenditure of the City's share of the County-wide Multimodal Impact Fee levied on new construction. These funds may only be used to construct transportation-related and/or supportive improvements that allow for increased transportation capacity. The allowable uses for Mobility Impact Fee funds allow for more varied transportation infrastructure improvements than those previously allowed Transportation Impact Fees. Fund revenues are completely dependent upon levels of construction activity.

This Fund is the sum of four districts (7, 7A, 8 and 9) that represent different geographic areas of Largo. The boundaries of the downtown district have been revised slightly from that of the Transportation Impact Fee. The construction activity within each district funds that district's transportation fund, which subsequently has to be reinvested back into that district in the form of a transportation improvement. The funds collected from construction activity need to be spent within a 10-year window.

Highlights and Outlook

Multimodal Impact Fees were implemented May 1, 2016 following the amendment of the Pinellas County Land Development Code changing Transportation Impact Fees to Multimodal Impact Fees. Fund balance in this fund builds over time until it can support capital expenditures.

Strengths and Opportunities

 Additional years of revenue collection during a period of strong development activity have resulted in sufficient revenues to contribute to transportation construction projects.

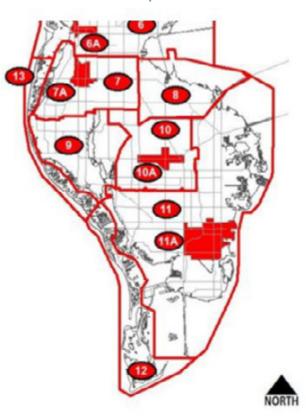
Challenges and Risks

• There are no risks foreseen with this funding source.

IMPACT FEE DISTRICTS

- 1. Tarpon Springs Area
- 1A. Tarpon Springs Downtown Area
- 2. East Lake Tarpon/Oldsmar Area
- 2A. Oldsmar Downtown Area
- 3. Palm Harbor Area
- 3A. Palm Harbor Downtown Area
- 4. Dunedin Area
- 4A. Dunedin Downtown Area
- Safety Harbor Area
- 5A. Safety Harbor Downtown Area
- 6. Clearwater Area
- 6A. Clearwater Downtown Area
- Largo Area
- 7A. Largo Downtown Area
- 8. Highpoint Area
- 9. Seminole Area
- 10. Pinellas Park Area
- 10A. Pinellas Park Downtown Area
- 11. St. Petersburg Area
- 11A. St. Petersburg Downtown Area
- 12. South County Beaches Area
- 13. Mld County Beaches Area

MIF District Map





	PARKLAND & RECREATION FACILITIES IMPACT FEE FUND							
	Actual	Actual	Budget	Estimated	Budget	% Change		
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	From FY 2023		
Beginning Balance	2,914,674	3,075,881	4,358,900	3,106,700	3,905,200	-10.41%		
Revenues								
Property Taxes	0	0	0	0	0	-		
Other Taxes	0	0	0	0	0	-		
Licenses, Permits, & Fees	154,043	107,154	782,000	781,000	362,600	-53.63%		
Intergovernmental	0	0	0	0	0	-		
User Charges	0	0	0	0	0	-		
Fines	0	0	0	0	0	-		
Miscellaneous	7,164	(76,300)	6,500	17,500	10,000	53.85%		
Debt Proceeds	0	0	0	0	0	-		
Interfund Charges/transfers	0	0	0	0	0	-		
Total Resources	161,207	30,854	788,500	798,500	372,600	-52.75%		
Expenditures								
Administration	0	0	0	0	0	-		
Community Development	0	0	0	0	0	-		
Engineering Services	0	0	0	0	0	-		
Environmental Services	0	0	0	0	0	_		
Finance	0	0	0	0	0	-		
Fire Rescue	0	0	0	0	0	_		
General Operating	0	0	0	0	0	-		
Human Resources	0	0	0	0	0	_		
Information Technology	0	0	0	0	0	_		
Legislative	0	0	0	0	0	-		
Library	0	0	0	0	0	-		
Police	0	0	0	0	0	_		
Public Works	0	0	0	0	0	_		
Recreation, Parks & Arts	0	0	800,000	0	800,000	0.00%		
Total Expenditures	0	0	800,000	0	800,000	0.00%		
Ending Balance								
Designated/Reserved	0	0	0	0	0	_		
Unexpended Expenditures	0	0	0	0	0	-		
Available Fund Balance	3,075,881	3,106,735	4,347,400	3,905,200	3,477,800	-20.00%		
Total Ending Balance	0	3,106,735	4,347,400	3,905,200	3,477,800	-		
3	Ū	,,	,- ,	,,	, .,			
Expenditures By Category								
Personnel	0	0	0	0	0	-		
Operating	0	0	0	0	0	-		
Capital	0	0	800,000	0	800,000	0.00%		
Other	0	0	0	0	0	-		
Total	0	0	800,000	0	800,000	0.00%		



Parkland and Recreation Facilities Impact Fee Fund Analysis

The Parkland and Recreation Facilities Impact Fee Fund is presented independently of the Trust Funds beginning in FY 2019. These funds are collected from impact fees on new residential development and may only be expended for expanding the capacity of our parks and recreation facilities to meet the needs of a growing population. The impact fees were under a moratorium following the Great Recession in order to stimulate additional growth. With the economic rebound, the impact fees were updated based on new analysis and reinstated effective January 1, 2017.

Fund Highlights and Outlook

Revenues in this fund vary based on development activity, as they are only charged on new additional residential units added in the City. Expenditures are currently budgeted in the fund for construction of a permanent facility for the Largo Central Park Railroad at Largo Central Park. As the City identifies potential parkland for acquisition or facility plans for capacity expansion, expenditures will be budgeted using these funds.

Strengths and Opportunities

• The fund is developing a sufficient balance to provide opportunities for land acquisition or small facility construction in the parks and recreation areas.

Challenges and Risks

• No risks are foreseen with this fund from a financial perspective, but continuously increasing land values and construction costs pose a challenge for future park or facility improvement opportunities.



		SHIP FUND				
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	792,243	1,628,861	2,152,700	1,365,000	1,365,000	-36.59%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	144,279	433,764	1,295,500	2,431,500	1,255,600	-3.08%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	1,090,359	508,233	548,000	284,600	410,000	-25.18%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	1,234,638	941,997	1,843,500	2,716,100	1,665,600	-9.65%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	398,020	1,205,868	1,843,500	2,716,100	1,665,600	-9.65%
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	_
Finance	0	0	0	0	0	_
Fire Rescue	0	0	0	0	0	_
General Operating	0	0	0	0	0	_
Human Resources	0	0	0	0	0	_
Information Technology	0	0	0	0	0	_
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	_
Police	0	0	0	0	0	_
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	398,020	1,205,868	1,843,500	2,716,100	1,665,600	-9.65%
Ending Balance						
Designated/Reserved	7,315	(63,526)	531,200	(63,500)	(63,500)	_
Unexpended Expenditures	7,313	(03,320)	0	(03,300)	(03,300)	_
Available Fund Balance	1,621,546	1,428,516	1,621,500	1,428,500	1,428,500	-11.90%
Total Ending Balance	1,628,861	1,364,990	2,152,700	1,365,000	1,365,000	-
-	. ,	·	•	,		
Expenditures By Category						
Personnel	73,582	128,171	72,000	126,300	103,000	43.06%
Operating	296,784	877,522	876,600	1,273,600	1,057,200	20.60%
Capital	0	0	0	0	0	-
Other	27,655	200,175	894,900	1,316,200	505,400	-43.52%
Total	398,020	1,205,868	1,843,500	2,716,100	1,665,600	-9.65%



State Housing Initiatives Partnership (SHIP) Fund Analysis

The SHIP Fund is a special revenue fund, which accounts for the receipt and expenditure of proceeds from the State Housing Initiative Partnership (SHIP) Act. These funds may only be expended for housing assistance programs as authorized in this Act. The SHIP Program channels a portion of documentary stamp taxes on deeds directly to local governments for the development and maintenance of affordable housing. This fund was created in FY 1994 as authorized by Ordinance No. 93-15 adopted on February 2, 1993.

The City utilizes the SHIP Program to fund its down payment assistance program for first time home buyers, its owner-occupied housing rehabilitation and homestead programs, and its affordable housing development incentive program. Expenditures must benefit residents whose income does not exceed 120 percent of the area's gross median income. The FY 2024 budget includes funding from the State for a committed \$955,600.

Fund Highlights and Outlook

The SHIP Fund is operating in a challenging environment, combining construction material supply-chain issues, rising home prices, and a housing inventory shortage. The fund will have an additional \$700,000 in program income and distribution carryover expected for FY 2024 in addition to \$955,600 from the State. The Housing Program will have additional assistance included in the FY 2024 budget to help award, distribute, and manage this additional level of grant funding.

Strengths and Opportunities

• Strong housing market resulting in higher-than-expected program income and SHIP distribution carryover.

Challenges and Risks

- Unprecedented amount of grant funding meeting supply-chain issues, rising housing prices, and lack of housing inventory presenting challenges for meeting grant expenditure requirements.
- Uncertain future economic & legislative conditions may impact Sadowski Affordable Housing Fund, which provides State funding for the SHIP program.



	STORMWATER FUND								
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023			
Beginning Balance	3,448,440	4,772,893	4,678,100	5,938,700	5,437,400	16.23%			
Revenues									
Property Taxes	0	0	0	0	0	-			
Other Taxes	0	0	0	0	0	-			
Licenses & Permits	0	0	0	0	0	-			
Intergovernmental	78,164	0	0	12,300	0	-			
User Charges	6,046,076	6,639,443	8,042,800	7,950,000	9,678,900	20.34%			
Fines	0	0	0	0	0	-			
Miscellaneous	8,111	(108,557)	56,000	135,000	60,000	7.14%			
Debt Proceeds	0	0	0	0	0	-			
Interfund Charges/transfers	(6,922)	2,361	0	29,500	0	_			
Total Resources	6,125,429	6,533,247	8,098,800	8,126,800	9,738,900	20.25%			
Total Nessanses		0,000,2 17	0,070,000	0,120,000	2,700,700	20.20%			
Expenditures									
Administration	37,098	63,941	79,600	48,700	91,400	14.82%			
Community Development	0	0	0	0	0	-			
Engineering Services	1,257,072	1,299,050	3,810,200	1,929,300	5,496,100	44.25%			
Environmental Services	0	0	0	0	0	-			
Finance	113,748	112,469	124,400	116,000	126,100	1.37%			
Fire Rescue	0	0	0	0	0	-			
General Operating	329,100	314,878	326,900	363,300	349,300	6.85%			
Human Resources	0	0	0	0	0	-			
Information Technology	209,890	243,335	298,200	214,600	281,100	-5.73%			
Legislative	0	0	0	0	0	-			
Library	0	0	0	0	0	-			
Police	0	0	0	0	0	-			
Public Works	2,854,069	3,333,800	6,363,600	5,956,200	5,425,600	-14.74%			
Recreation, Parks & Arts	0	0	0	0	0	-			
Total Expenditures	4,800,976	5,367,473	11,002,900	8,628,100	11,769,600	6.97%			
Ending Polonoo									
Ending Balance Designated/Reserved	1 400 400	2 175 6 40	1 400 E00	2 175 700	2 175 700				
· ·	1,489,492	3,175,648	1,489,500	3,175,700	3,175,700	-			
Unexpended Expenditures	0	0 762 010	770,200	0	713,800	10.000/			
Available Fund Balance	3,283,401 4,772,893	2,763,019 5,938,667	284,500 2,544,200	2,261,700 5,437,400	231,000 4,120,500	-18.80%			
Total Ending Balance	4,772,093	3,930,007	2,344,200	3,437,400	4,120,300	-			
Expenditures By Category									
Personnel	2,555,842	2,624,329	3,328,600	2,874,400	3,470,300	4.26%			
Operating	1,575,164	1,635,641	2,532,100	2,366,500	2,360,400	-6.78%			
Capital	347,670	796,758	4,806,500	3,051,500	5,574,000	15.97%			
Other	322,300	310,745	335,700	335,700	364,900	8.70%			
Total	4,800,976	5,367,473	11,002,900	8,628,100	11,769,600	6.97%			
iviai	4,000,970	3,307,473	11,002,900	0,020,100	11,709,000	0.7/ /0			



Stormwater Utility (Drainage) Fund Analysis

The Stormwater Utility (Drainage) Fund is a special revenue fund that accounts for the receipt and expenditure of revenues from the drainage fee. This fund derives its revenue from a monthly charge levied on all properties within the City, based on the amount of impervious surface of each property. The proceeds of the fee are used to fund maintenance, repair, and improvement of the City's Stormwater Drainage System. While all drainage system maintenance and repair costs, including personnel, are accounted for in this fund, most drainage capital projects are funded in the Sales Tax Fund.

In FY 2021, the City Commission adopted an updated rate structure and rate schedule for stormwater that amended the ERU from 2,257 to 3,000 square feet and removed the differential charges between a single-family and multifamily. After a detailed consultant study, there was not a substantial difference in impervious surface among these property types, but the total ERU was ready for an upward adjustment to allow for less disparity between property types.

Highlights and Outlook

In FY 2021, the ERU restructure occurred, and a 17% rate increase was approved by the City Commission. This update and rate increase helped ensure sufficient funds for existing projects in the past year. Funding constraints remain, given ongoing maintenance needs and substantial capital investment required. Future years show progressive rate increases to build toward a rate that would provide the necessary revenue to support a 20-year plan to reduce backlogged maintenance and improve stormwater management.

Strengths and Opportunities

- Development of a long-term repair and maintenance plan provides a baseline to inform rate-setting.
- Progressive rate increases projected in the fund allow for increased funding to meet enhanced level-of-service goals around stormwater system repair and maintenance.

Challenges and Risks

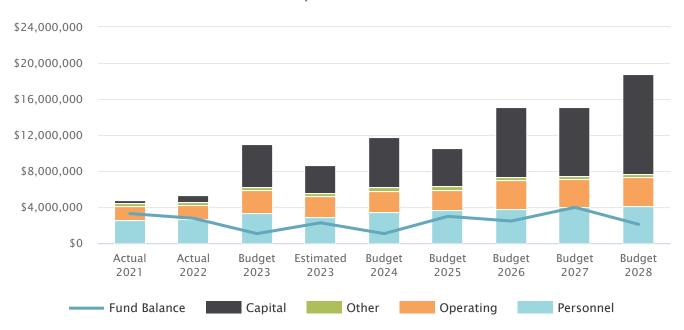
- Projected rate increases translate to an increase in costs for property owners.
- Capital needs fluctuate from year to year and are substantial. The rate structure is not designed to fully fund capital needs, such as those costs for stormwater infrastructure associated with road projects.

Rates effective as of October 1, 2022 are listed in the table below, as well as a projected revenue increase of 20%, or \$2.14/month, in FY 2024.

Monthly Residential Rates (per ERU)	Single Family	Multi Family
Effective 10/1/2022	\$10.70	\$10.70
Proposed Effective 10/1/2023	\$12.84	\$12.84



Stormwater Fund Expenditures and Fund Balance





		A	Decile :	F. Marian	D. J.	0, 0,
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	1,642,156	1,515,442	927,000	1,153,400	875,800	-5.52%
Revenues						
Property Taxes	0	0	0	0	0	_
Other Taxes	0	0	0	0	0	_
Licenses & Permits	0	0	0	0	0	_
Intergovernmental	0	0	0	0	0	-
User Charges	0	0	0	0	0	_
Fines	0	0	0	0	0	_
Miscellaneous	2,938	(23,017)	1,000	4,000	3,300	230.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	_
Total Resources	2,938	(23,017)	1,000	4,000	3,300	230.00%
Tunan disuwa						
Expenditures	0	0	0	0	0	
Administration	0	0	0	0	0	-
Community Development	0	0	0	0	0	- 01 0004
Engineering Services	110,821	339,087	629,800	281,600	114,600	-81.80%
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	-
Fire Rescue	0	0	0	0	0	-
General Operating	18,831	0	0	0	0	-
Human Resources	0	0	0	0	0	-
Information Technology	0	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	129,652	339,087	629,800	281,600	114,600	-81.80%
Ending Balance						
Designated/Reserved	(645,138)	(650,228)	(899,600)	(652,900)	(652,900)	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	2,160,580	1,803,566	1,197,800	1,528,700	1,417,400	18.33%
Total Ending Balance	1,515,442	1,153,338	298,200	875,800	764,500	-
Expenditures By Category	_	•	_	_	_	
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	129,652	339,087	629,800	281,600	114,600	-81.80%
Other	0	0	0	0	0	-
Total	129,652	339,087	629,800	281,600	114,600	-81.80%



Transportation Impact Fee Fund Analysis

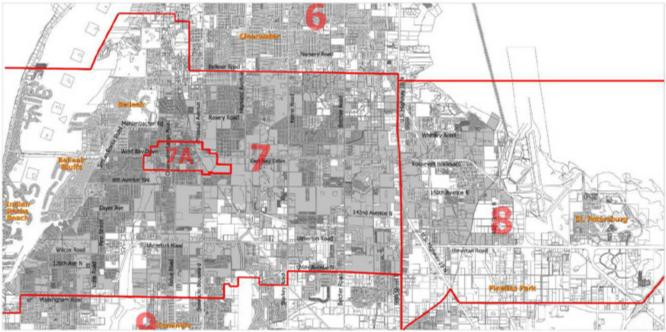
The Transportation Impact Fee Fund is a special revenue fund which accounts for the receipt and expenditure of the City's share of the County-wide Transportation Impact Fee levied on new construction. These funds may only be used to construct new or enhanced transportation facilities. Fund revenues are completely dependent upon levels of construction activity.

This Fund is the sum of four districts (7, 7A, 8 and 9) that represent different geographic areas of Largo. The construction activity within each district funds that district's transportation fund, which subsequently has to be reinvested back into that district in the form of a transportation improvement. The funds collected from construction activity need to be spent within a 10-year window.

Fund Highlights and Outlook

Effective May 1, 2016, Transportation Impact Fee funds are no longer being collected and have been replaced by the new Multimodal Impact Fees following revisions to the Pinellas County Land Development Code. The remaining balances in the TIF funds have been and will continue to be programmed for projects aligned with their allowed uses until the balances are spent and the fund can be closed.

TIF District Map





		TREE FUND				
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	838,745	836,616	854,600	961,800	995,400	16.48%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses, Permits & Fees	39,959	187,850	50,000	128,600	75,000	50.00%
Intergovernmental	80,000	0	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	1,844	(20,665)	1,500	5,000	3,000	100.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	121,803	167,185	51,500	133,600	78,000	51.46%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	0	0	0	0	0	-
Engineering Services	70,260	9,037	0	0	149,800	_
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	-
Fire Rescue	0	0	0	0	0	-
General Operating	0	0	0	0	0	_
Human Resources	0	0	0	0	0	_
Information Technology	0	0	0	0	0	_
Legislative	0	0	0	0	0	_
Library	0	0	0	0	0	_
Police	0	0	0	0	0	_
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	53,672	33,011	120,000	100,000	120,000	0.00%
Total Expenditures	123,932	42,048	120,000	100,000	269,800	124.83%
Ending Balance						
Designated/Reserved	126,941	187,819	126,900	187,900	187,900	_
Unexpended Expenditures	0	0	0	0	0	_
Available Fund Balance	709,675	773,934	659,200	807,500	615,700	-6.60%
Total Ending Balance	836,616	961,753	786,100	995,400	803,600	-
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	53,672	37,094	120,000	100,000	120,000	20.00%
Capital	0	0	0	0	0	-
Other	70,260	4,954	0	0	149,800	-
Total	123,932	42,048	120,000	100,000	269,800	124.83%



Tree Impact Fee Fund Analysis

The Tree Impact Fee Fund is a special revenue fund which accounts for the receipt and expenditure of revenues generated through impact fees and permits obtained by property owners for the removal of trees. Ordinance 95-05 governs the collection and use of the funds. The revenue in this fund may only be used for the purchase and installation of trees, as well as the initial necessary watering of newly installed trees in City parks and rights of way.

Tree impact fee revenues were initially accounted for in the Trust Funds section of the budget. The balance was substantial and has been separated into a single display for transparency purposes.

Highlights and Outlook

Recent changes at the state level reducing requirements for residential tree permits have reduced expected revenue collections, which are reflected in the future projections for the fund. Tree fund revenues again came in higher than expected in FY 2023, but this trend is not expected to continue.

Strengths and Opportunities

• Estimated tree fund revenues came in higher than budgeted, providing additional fund balance.

Challenges and Risks

 Revenue estimates and available fund balance will continue to constrain long-term plans for extensive investments from this fund.





	FLEE	T SERVICES	FUND			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	From FY 2023
Beginning Balance	1,379,706	1,295,997	1,424,200	920,900	827,100	-41.93%
Revenues						
Property Taxes						-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	0	0	0	0	0	-
User Charges	5,222	0	0	8,600	0	-
Fines Miscellaneous	10.251	(24.409)	6 400	0 500	0	- 25 00%
Debt Proceeds	10,351 0	(24,408) 0	6,400 0	9,500 0	8,000 0	25.00%
Interfund Charges/transfers	2,592,368	2,701,345	2,746,900	2,759,800	4,142,000	50.79%
Total Resources	2,607,940	2,676,937	2,753,300	2,777,900	4,150,000	50.73%
Former Manager						
Expenditures	170	170				
Administration	172	172	0	0	0	-
Community Development	0	0	0	0	0	-
Engineering Services Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	_
Fire Rescue	0	0	0	0	0	-
General Operating	146,600	154,900	161,300	172,700	167,200	3.66%
Human Resources	0	0	0	0	0	-
Information Technology	0	0	0	0	0	_
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	2,544,877	2,896,957	2,791,300	2,699,000	2,872,900	2.92%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	2,691,648	3,052,029	2,952,600	2,871,700	3,040,100	2.96%
Ending Balance						
Designated/Reserved	145,315	309,489	979,400	30,000	1,361,300	-
Fuel Ops Replacement Reserve	328,926	330,461	0	330,500	0	-
Unexpended Expenditures	0	0	59,100	0	60,800	-
Available Fund Balance	821,756	280,955	245,500	466,600	575,700	134.50%
Total Ending Balance	1,295,997	920,905	1,284,000	827,100	1,997,800	-
Expenditures By Category						
Personnel	1,102,484	1,146,018	1,292,400	1,185,600	1,333,000	3.14%
Operating	1,442,764	1,753,711	1,501,800	1,527,700	1,542,400	2.70%
Capital	0	0	150.400	150.400	0	-
Other	146,400	152,300	158,400	158,400	164,700	3.98%
Total Expenditures	2,691,648	3,052,029	2,952,600	2,871,700	3,040,100	2.96%

Note: Estimated Beginning Cash Balances are adjusted to reconcile for Depreciation and Capital/Debt Principal



Fleet Fund Analysis

The Fleet Services Fund is an internal service fund established to account for the financial activities of the City's central garage facility. This fund is entirely self-supporting by the levying of user charges upon those departments which use its services. In accordance with Generally Accepted Accounting Principles (GAAP), capital purchases are not budgeted as expenditures within this fund; rather, depreciation expense is recorded over each asset's useful life.

The fund provides a full range of fleet services to departments including preventive maintenance, routine repairs and maintenance, and refurbishment of heavy equipment. The Fleet Program also maintains all City emergency power generators.

Fund Highlights and Outlook

The City utilizes a monthly billing methodology which transfers one-twelfth of each department's internal fleet maintenance budget to the Fleet Services Fund each month. Each year, the department's fleet maintenance budgets are re-adjusted based on previous years' actual work performed, which allows for a consistent fund balance for the Fleet Services Fund as well as provides greater predictability for departmental expenditure estimates. A fuel surcharge reserve developed over preceding years will be utilized to help fund replacement of the fuel island at the Fleet garage at the Public Works complex.

Strengths and Opportunities

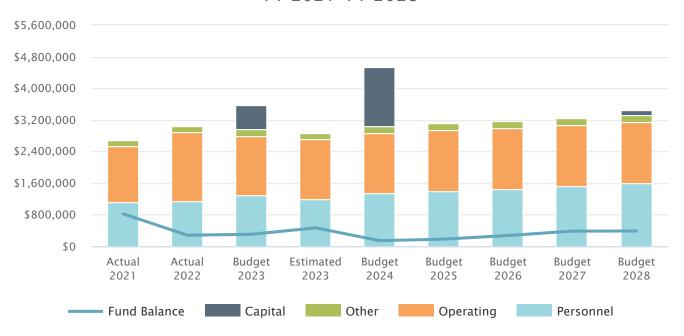
• As an internal service fund, charges for service to departments can be set at appropriate rates to maintain an adequate fund balance.

Challenges and Risks

- The reserve for fuel island replacement will likely not be enough to fully fund the fuel island replacement, therefore drawing on current-year revenues for a significant capital expenditure.
- Revenues (transfers budgeted from departments) are budgeted annually. Rising capital costs and fuel prices
 throughout the year put pressure on the fund and require higher future transfers to make up for excess
 expenditures.
- Fuel prices remain volatile and current budgets reflect a moderate to conservative estimate of fuel prices for the coming year. If prices spike due to unforeseen events as has happened occasionally in the past, budgets will require amending to manage the additional costs.



Fleet Services Fund FY 2021-FY 2028





Revenues Property Taxes Other Taxes Licenses & Permits Intergovernmental User Charges Fines Miscellaneous Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	Actual FY 2021 4,118,740 0 0 0 0 0 15,739 0 15,246,604 15,262,343	Actual FY 2022 3,033,689	Budget FY 2023 3,104,100	Estimated FY 2023 3,713,900	Budget FY 2024 4,569,400	% Change From FY 2023 47.21%
Revenues Property Taxes Other Taxes Other Taxes Licenses & Permits Intergovernmental User Charges Fines Miscellaneous Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	4,118,740 0 0 0 0 0 0 15,739 0 15,246,604	3,033,689 0 0 0 0 0 0 (119,021)	3,104,100 0 0 0	3,713,900 0 0	4,569,400 0 0	From FY 2023 47.21%
Revenues Property Taxes Other Taxes Licenses & Permits Intergovernmental User Charges Fines Miscellaneous Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	0 0 0 0 0 0 15,739 0 15,246,604	0 0 0 0 0 0 0 (119,021)	0 0 0	0 0 0	0	47.21% -
Property Taxes Other Taxes Licenses & Permits Intergovernmental User Charges Fines Miscellaneous Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	0 0 0 0 0 15,739 0 15,246,604	0 0 0 0 0 (119,021)	0 0 0	0 0	0	-
Other Taxes Licenses & Permits Intergovernmental User Charges Fines Miscellaneous Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	0 0 0 0 0 15,739 0 15,246,604	0 0 0 0 0 (119,021)	0 0 0	0 0	0	-
Licenses & Permits Intergovernmental User Charges Fines Miscellaneous Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	0 0 0 0 15,739 0 15,246,604	0 0 0 0 0 (119,021)	0	0		
Intergovernmental User Charges Fines Miscellaneous Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	0 0 0 15,739 0 15,246,604	0 0 0 (119,021)	0			-
User Charges Fines Miscellaneous Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	0 0 15,739 0 15,246,604	0 0 (119,021)			0	-
Fines Miscellaneous Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	0 15,739 0 15,246,604	0 (119,021)		0	0	-
Miscellaneous Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	15,739 0 15,246,604	(119,021)		0	0	-
Debt Proceeds Interfund Charges/transfers Total Resources Expenditures Administration Community Development	0 15,246,604	· ·	9,000	0 30,000	0 20,000	- 122.22%
Interfund Charges/transfers Total Resources Expenditures Administration Community Development	15,246,604	0	9,000	30,000	20,000	122.22%
Total Resources Expenditures Administration Community Development		16,923,192	18,278,900	18,149,500	19,939,500	9.08%
Administration Community Development		16,804,171	18,287,900	18,179,500	19,959,500	9.14%
Administration Community Development	· · · ·		· ·	· ·		
Community Development	00.740	0.4.54	47.400	07.500	40.000	
	33,719	34,156	47,600	37,500	49,800	4.62%
	0	0	0	0	0	-
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	-
Finance Fire Rescue	0	0 0	0	0	0	-
General Operating	56,652	(62,663)	9,200	0	9,200	0.00%
Human Resources	16,257,023	16,152,436	18,019,600	17,286,500	20,620,500	14.43%
Information Technology	0	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	0	0	0	0	0	
Total Expenditures	16,347,394	16,123,929	18,076,400	17,324,000	20,679,500	14.40%
Ending Balance						
Designated/Reserved	1,105,664	1,303,601	1,106,600	1,303,600	1,303,600	-
Catastrophe Reserve	1,377,000	1,377,000	1,377,000	1,377,000	1,377,000	-
Unexpended Expenditures	0	0	542,300	0	620,400	-
Available Fund Balance	551,025	1,033,330	832,000	1,888,800	1,168,800	40.48%
Total Ending Balance	3,033,689	3,713,931	3,857,900	4,569,400	4,469,800	-
Expenditures By Category						
Personnel	540,110	556,072	598,100	550,100	633,900	5.99%
Operating	15,783,789	15,567,857	17,478,300	16,773,900	20,045,600	5.99% 14.69%
Capital	10,700,709	13,307,837	17,478,300	10,773,900	20,043,000	1 7 .05/0
Other	n					
Total	0 22,500	0	0	0	0	-



Risk Management Fund Analysis

The Risk Management Fund is an internal service fund established to provide a financing mechanism for the City's self-insurance program, including general liability, workers' compensation, and insured programs. This fund is self-supporting by levying user charges on the operating funds within the City. In accordance with Generally Accepted Accounting Principles (GAAP), capital purchases are not budgeted as expenditures within this fund; rather, depreciation expense is recorded over each asset's useful life. Although the City is predominantly self-insured, excess coverage policies have been purchased in order to reduce the City's exposure to catastrophic losses in both of the fund's self-insured programs.

The City purchases liability insurance for Emergency Medical Service (EMS) medical malpractice, property loss, boiler and machinery, golf cart liability, and liquor. The City also purchases health insurance through a pool of multiple Florida local governments. The City is self-insured for worker's compensation up to \$200,000 when a stop-loss policy purchased by the City is activated. The City also has a \$1.3M catastrophe reserve in this fund.

Fund Highlights and Outlook

Property and liability insurance and Worker's Compensation fluctuate by department based on past experience and overall budget. Increased costs related to property and liability and workers' compensation litigation is reflected in increased budgets for those programs. A 12% health insurance premium increase is included in the FY 2024 Budget with 10% increases projected in future years.

Strengths and Opportunities

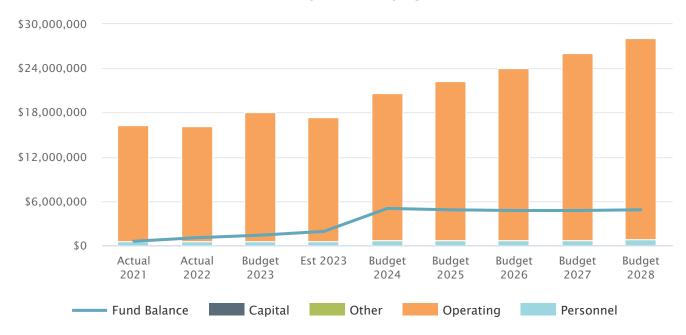
• As an internal service fund, revenues are controllable to ensure sufficient funding to balance expenditures.

Challenges and Risks

- Revenues are controllable, but are contributed by other funds/departments across the City. Unexpected
 expenditures in this fund deplete fund balance and require greater contributions in future years to replenish
 fund balance.
- Health insurance costs increased 12% for FY 2024. While this amount was within our budget estimates, it represents the highest premium increase the City has seen in recent years.
- Costs in this fund include things like legal fees and settlements, which can be highly variable from year to year and have driven an increase in expenditures in prior years.



Risk Management Fund FY 2021-FY 2028







	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	From FY 2023
Beginning Balance	743,616	437,793	0	471,500	3,000	-
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	0	0	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	395	(12,555)	0	3,000	0	-
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	395	(12,555)	0	3,000	0	-
Expenditures						
Administration	0	0	0	0	0	_
Community Development	0	0	0	0	0	_
Engineering Services	0	0	0	0	0	_
Environmental Services	0	0	0	0	0	_
Finance	0	0	0	0	0	_
Fire Rescue	0	0	0	0	0	_
General Operating	0	0	0	471,500	0	_
Human Resources	0	0	0	0	0	_
Information Technology	259,949	0	0	0	0	_
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	0	0	0	0	0	_
Recreation, Parks & Arts	0	0	0	0	0	_
Total Expenditures	259,949	0	0	471,500	0	-
Ending Balance						
Designated/Reserved	46,269	-46,269	0	0	0	_
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	437,793	471,507	0	3,000	3,000	-
Total Ending Balance	0	0	0	0	0	-
Expenditures By Category						
Personnel	0	0	0	0	0	_
Operating	15,000	0	0	0	0	_
Capital	244,949	0	0	0	0	_
					U	
Other	0	0	0	471,500	0	_

Note: All of fund balance is available, however, there are restricted uses of these funds.



Enterprise Technology Capital Fund

The Enterprise Technology Capital Fund was created in FY 2020 to support the planning for and funding of major enterprise technology needs. With internal and public-facing operations increasingly relying on digital tools, the need to plan for regular upgrade and replacement of major software applications has become more essential. This fund is supported by transfers from other funding sources within the City that contribute to and receive service from enterprise applications. Because the fund is new and has not accumulated a sufficient fund balance for an initial project, debt proceeds to this fund supported the initial acquisition of the Enterprise Resource Planning (ERP) capital project and loan repayments will be processed through the Debt Service Fund. Because other major enterprise systems are due for replacement earlier than initially planned, this fund will not receive any transfers and will be disbanded going forward. Any remaining fund balance will be reallocated back to original source funds.



	TRANSPOR	RTATION CAF	PITAL FUND			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	From FY 2023
Beginning Balance	850,452	(137,233)	47,900	26,700	34,000	-29.02%
beginning balance	030,432	(137,233)	47,500	20,700	34,000	-23.02%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	0	0	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	30,913	48,131	0	7,300	0	-
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	30,913	48,131	0	7,300	0	-
Expenditures						
Administration	0	0	0	0	0	_
Community Development	0	0	0	0	0	-
Engineering Services	1,018,598	(115,814)	0	0	0	-
Environmental Services	0	O O	0	0	0	-
Finance	0	0	0	0	0	-
Fire Rescue	0	0	0	0	0	-
General Operating	0	0	0	0	0	-
Human Resources	0	0	0	0	0	-
Information Technology	0	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	1,018,598	(115,814)	0	0	0	-
Ending Balance						
Designated/Reserved	581,904	484	47,900	500	500	_
Unexpended Expenditures	001,504	0	0	0	0	_
Available Fund Balance	(719,137)	26,228	0	33,500	33,500	-
Total Ending Balance	(137,233)	26,712	47,900	34,000	34,000	-
Expenditures By Category						
Personnel	0	0	0	0	0	_
Operating	27,607	0	0	0	0	-
Capital	27,007	0	0	0	0	-
Other	990,991	(115,330)	0	0	0	-
Total	1,018,598	(115,330)	0	0	0	-
Iotai	1,010,098	(113,330)	U	U	U	



Transportation Capital Projects Fund Analysis

The Transportation Capital Project Fund was created in FY 2020 to support the long-term funding of major capital projects with multiple funding sources. This fund received allocations based on individual project specifications. Projects spanned multiple fiscal years, and the capital project fund provided some administrative efficiencies in managing those projects. Any balance remaining in this fund that was transferred from source funds (County Gas Tax, Local Option Sales Tax, Stormwater, Wastewater, CRA-WBD, and others) based on their allocation to a given project will be returned to those source funds and this fund will be closed out.



Actual	Actual	Budget	Estimated	Budget	% Change
FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	From FY 2023
0	0	(14,015,100)	(12,440,700)	2,271,200	-116.21%
0	0	0	0	0	-
0	0	0	0		-
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					-
		-	-		-
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		-	-		- 100.00%
					-100.00%
			•		-96.03%
	01,030,039	18,900,000	20,400,000	730,000	70.00.0
0	0	0	0	0	-
0	0	0	0	0	-
		0	0		-
					-
					-
	_	-	•		-
					-31.34%
					-
					-
					-
			-	-	-
					_
					-
					-31.34%
4,413,103	3,010,133	4,400,000	1,100,000	3,021,200	
(4,588,073)	71,261,419	1,500,000	4,588,100	0	-100.00%
0	0	0	0	0	-
172,970	(12,440,715)	(1,015,100)	2,271,200	0	-100.00%
(4,415,103)	58,820,704	484,900	6,859,300	0	-100.00%
•	•	•	^	^	
					-
					- -31.34%
					-31.34% -
					21 240
4,415,103	Კ, Ს16,155	4,400,000	1,100,000	3,021,200	-31.34%
	FY 2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 4,415,103 0 0 0 4,415,103 0 0 4,415,103	FY 2021 FY 2022 0 0 0 <	FY 2021 FY 2022 FY 2023 0 0 (14,015,100) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 (172,970) 0 0 62,009,829 18,900,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	FY 2021 FY 2022 FY 2023 FY 2023 0 0 (14,015,100) (12,440,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	FY 2021 FY 2022 FY 2023 FY 2023 FY 2024 0 0 (14,015,100) (12,440,700) 2,271,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0



City Hall Capital Project Fund Analysis

The City Hall Capital Project Fund was created in FY 2021 to manage and report on the financial activity associated with the issuance of bonds and construction of a new, mixed-use City Hall complex. The city hall project will span multiple fiscal years, and the capital project fund enables simpler administration and reporting of expenditures for those projects. Funds will be received from the issuance of bonds and other debt and will be able to reimburse prior years expenditures incurred in the fund. Some expenditures for this project from enterprise funds (ex: reclaimed water line extension) are not reflected in the capital project fund but are accounted for in overall project cost tracking.



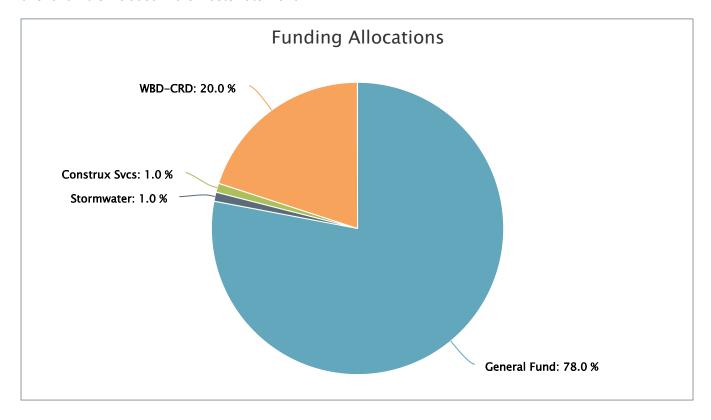


DEBT SERVICE FUND							
	Actual	Actual	Budget	Estimated	Budget	% Change	
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	From FY 2023	
Beginning Balance	0	37,651	37,700	40,400	40,400	7.16%	
Revenues							
Property Taxes	0	0	0	0	0	-	
Other Taxes	0	0	0	0	0	-	
Licenses & Permits	0	0	0	0	0	-	
Intergovernmental	0	0	0	0	0	-	
User Charges	0	0	0	0	0	-	
Fines	0	0	0	0	0	-	
Miscellaneous	0	0	0	0	0	-	
Debt Proceeds	0	0	0	0	0	-	
Interfund Charges/transfers	553,300	2,378,900	4,778,000	3,552,000	4,993,800	4.52%	
Total Resources	553,300	2,378,900	4,778,000	3,552,000	4,993,800	4.52%	
Expenditures							
Administration	0	0	0	0	0	_	
Community Development	0	0	0	0	0	_	
Engineering Services	0	0	0	0	0	_	
Environmental Services	0	0	0	0	0	_	
Finance	0	0	0	0	0	_	
Fire Rescue	0	0	0	0	0	_	
General Operating	515,649	2,376,193	4,778,000	3,552,000	4,993,800	4.52%	
Human Resources	0	2,570,133	4,770,000	0,552,666	0	4.52 <i>%</i>	
Information Technology	0	0	0	0	0	_	
Legislative	0	0	0	0	0	_	
Library	0	0	0	0	0	_	
Police	0	0	0	0	0	_	
Public Works	0	0	0	0	0	_	
Recreation, Parks & Arts	0	0	0	0	0	_	
Total Expenditures	515,649	2,376,193	4,778,000	3,552,000	4,993,800	4.52%	
Ending Balance							
Designated/Reserved	0	61		100	100	-	
Unexpended Expenditures	0	0	0	0	0	-	
Available Fund Balance	37,651	40,297	37,700	40,300	40,300	6.90%	
Total Ending Balance	37,651	40,358	37,700	40,400	40,400	7.16%	
Time and the man and the control of							
Expenditures By Category	•	-	•	-	_		
Personnel	0	0	0	0	0	-	
Operating	0	0	0	0	0	-	
Capital	0	0	0	0	0	4.500	
Other	515,649	2,376,193	4,778,000	3,552,000	4,993,800	4.52%	
Total	515,649	2,376,193	4,778,000	3,552,000	4,993,800	4.52%	



Debt Service Fund Analysis

A Debt Service Fund was created in FY 2020 to support upcoming capital projects that will be funded through borrowing. The debt service fund is used solely to pay the principal and interest payments on these loans. While the capital project funds accumulate fund balance to support the *acquisition* of major capital, the debt service fund supports principal and interest payments from the same source funds. Wastewater Fund debt is not represented in this fund - it is included in the Wastewater Fund.







	-	TRUST FUND	S			
	Actual FY 2021	Actual FY 2022	Budget FY 2023	Estimated FY 2023	Budget FY 2024	% Change From FY 2023
Beginning Balance	982,358	1,226,820	1,263,300	1,178,800	1,235,600	-2.19%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	0	0	0	0	0	-
User Charges	57,497	63,868	114,000	134,100	124,000	8.77%
Fines	68,628	46,705	73,000	58,000	58,000	-20.55%
Miscellaneous	135,694	93,082	39,500	145,200	225,500	470.89%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	_
Total Resources	261,818	203,655	226,500	337,300	407,500	79.919
Expenditures						
Administration	0	0	0	0	0	_
Community Development	843	3,430	5,000	0	5,000	0.00%
Engineering Services	0	0,430	0,000	0	0,000	-
Environmental Services	0	0	0	0	0	_
Finance	0	0	0	0	0	_
Fire Rescue	0	0	1,000	0	1,000	0.00%
General Operating	15,199	11,400	0	0	0	-
Human Resources	0	0	0	0	0	_
Information Technology	0	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	2,046	5,908	15,000	5,000	15,000	0.00%
Police	85,183	103,642	185,300	136,100	90,400	-51.21%
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	93,067	127,275	208,500	139,400	255,800	22.69%
Total Expenditures	196,338	251,655	414,800	280,500	367,200	-11.48%
Fuding Delegee		<u> </u>		·	-	
Ending Balance	(170,000)	(4.000)	60,000	(4,100)	(4100)	
Designated/Reserved	(178,982)	(4,088)	69,000	, ,	(4,100)	-
Unexpended Expenditures	0	0	0	0	0	
Available Fund Balance	1,226,820	1,182,908	1,006,000	1,239,700	1,280,000	27.24%
Total Ending Balance	1,047,838	1,178,820	1,075,000	1,235,600	1,275,900	-
Expenditures By Category						
Personnel	1,278	1,839	0	0	0	-
Operating	131,390	170,088	272,400	119,700	246,400	-9.54%
Capital	50,270	66,328	45,000	53,000	24,400	-45.78%
Other	13,400	13,400	97,400	107,800	96,400	-1.03%
Total	196,338	251,655	414,800	280,500	367,200	-11.48%
IUlai	190,338	231,033	414,800	200,500	307,200	-11.46%

Note: All of fund balance is available, however, there are restricted uses of these funds.



Trust Funds

The City maintains several special purpose accounts and funds, commonly referred to as Trust Funds in the City's budget. These accounts and funds are used to record certain restricted revenues, such as, athletic fees, police forfeitures and donations, which are restricted to expenditures for specific purposes (i.e. athletic fees are collected to make improvements to the athletic fields).

These special purpose accounts and funds were originally reported as Trust Funds in the City's Annual Comprehensive Financial Report (ACFR). in accordance with the Governmental Accounting Standards Board's (GASB) financial reporting pronouncements. In accordance with GASB pronouncements, most notably Statement #34, these accounts and funds are reported as Special Revenue Funds rather than as Trust Funds in the City's ACFR. The City still refers to these accounts and funds as Trust Funds for budgeting purposes, even though they no longer meet the formal definition of a Trust Fund for financial reporting purposes.

Budgeted FY 2024 Trust Fund Revenues

Senior Programming	\$100
Adult Athletics Improvement	\$1,200
Aquatics Improvements	\$100
Youth Athletics Improvement	\$3,200
Scholarships	\$60,400
Athletics Scholarships	\$2,100
Public Art program	\$100
Performance Arts Center	\$200
Leisure Incentive	\$60,600
Parks Improvements/Flowers	\$300
Library Donations	\$2,200
Library Unique Collections	\$2,100
Fire Rescue Donations	\$200
Police Training	\$13,200
Police Donations/Victims Assistance Fund	\$30,600
Police Federal Forfeiture	\$10,600
Police State Forfeiture	\$35,400
Florida Opioid Settlement	\$179,700
Building Training	\$5,200
Total	\$407,500





FY 2024 GRANT SUMMARY

Amounts shown are entire awards guaranteed and do not reflect expected revenues in FY 2024

Dept	Grantor	Program	Amount	Fund	Project(s)
PW	Pinellas County	Pinellas County Municipal Recycling Grant	\$60,000	Solid Waste	General Programmatic Support
CD	United States Dept of Housing and Urban Development	Community Development Block Grant (CDBG)*	\$862,800	CDBG	Housing Programs, Non-Profit Support Services and Facilities Improvements, CDBG Target Area Improvements
CD	State of Florida via Florida Housing Finance Corporation	State Housing Initiatives Partnership (SHIP)* Program	\$1,255,600	SHIP	Housing Programs: Affordable Housing Development, Downpayment, Home Improvement, Limited Rent Assistance
CD	Pinellas County	HOME Investment Partnership* funded by the United States Dept of Housing and Urban Development	\$1,290,800	НОМЕ	Housing Programs: Affordable Housing Development, Downpayment, Home Improvement, Limited Rent Assistance
EN	State of Florida Department of Environmental Protection	Recreation Trails Program	\$500,000	LOST	Mcgough Boardwalk
EN	Forward Pinellas	Complete Streets Program	\$1,000,000	MIF	Rosery Road Construction
ES	Florida Department of Environmental Protection	Resilient Florida Grant	\$1,250,000	Wastewater	Elevation of Lift Station 47
PD	United States Dept of Justice Office of Justice Programs	Bulletproof Vest Partnership	\$11,000	General	Bulletproof Vest and Body Armor Replacements
PD	United States Dept of Justice Office of Justice Programs	Justice Assistance Grant (JAG)	\$25,000	General	2023 JAG Grant Allocation - Police Equipment
PD	United States Dept of Justice Office of Justice Programs	Body-Worn Camera Policy and Implementation Program to Support Law Enforcement Agencies	\$544,000	General	Police Officers' Body-Worn Cameras
RPA	State of Florida Division of State Lands	Elorido Logialaturo Appropriation	6200.000	Conorol	Lorgo Control Dark Dootroom Facility
	טוטוטוטוטוט State Lands	Florida Legislature Appropriation	\$300,000	General	Largo Central Park Restroom Facility
Total			\$7,099,200		

^{*} Funding amount includes current entitlement, program income and remaining unspent funds from previous entitlement

Subtotal By Department									
Community Development (CD)	\$3,409,200								
Engineering (EN)	\$1,500,000								
Environmental Services (ES)	\$1,250,000								
Police Department (PD)	\$580,000								
Public Works (PW)	\$60,000								
Recreation, Parks & Arts (RPA)	\$300,000								
Total	\$7,099,200								

Subtotal By Fund	
CDBG	\$862,800
General	\$880,000
HOME	\$1,290,800
LOST	\$500,000
MIF	\$1,000,000
SHIP	\$1,255,600
Solid Waste	\$60,000
Wastewater	\$1,250,000
Total	\$7,099,200





LONG RANGE FINANCIAL PLAN

The following tables summarize financial projections for all budgeted funds made in preparation of the City of Largo's Capital Improvements Program (CIP) and Long Range Financial Plan. Financial projections made by the City's Office of Performance and Budget (OPB) and the Finance Department are included for the next five-year period.

All financial projections are based on the best information available at that time and are subject to change. All financial projections are updated twice annually, once while developing the CIP and Long Range Financial Plan and a second time during the annual budget process.

<u>Personnel Growth Assumptions:</u> Personnel growth across all funds is projected to grow at roughly of 5% annually. Approximately half of that growth is due to salary increases, and the other half is due to benefits like health insurance, workers' compensation, and life insurance.

Operating Growth Assumptions: Operating growth projections vary by fund and are based on known and estimated cost growth for various supplies, contracts, and other expenses. Each year, these assumptions are analyzed by OPB in partnership with department staff and adjusted if necessary. Supplies and operating expenditures for which there are not known or reasonable growth projections are kept flat.

<u>Capital Growth Assumptions:</u> There are two types of capital reported in the capital section of the Long-Range Financial Plan: CIP capital and recurring, non-CIP capital. All CIP capital is directly reported from the CIP section of the budget document. Recurring, non-CIP capital is all capital under \$250,000. This is projected out based on repair and maintenance schedules, technology replacement schedules, and average annual non-CIP expenditures.



FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
General Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	22,038,519	20,544,900	20,289,900	20,635,400	21,194,700	19,603,600	21,310,800	23,472,800
Revenue								
Property Tax	31,382,939	35,157,900	35,163,900	39,268,200	42,017,000	44,958,200	48,105,200	51,472,600
Other Taxes	13,845,344	13,764,000	14,509,500	14,822,100	15,051,500	15,285,200	15,523,400	15,766,200
Licenses, Permits & Fees	7,022,621	6,913,300	7,504,500	7,720,500	7,868,800	8,020,100	8,174,400	8,331,800
Intergovernmental	13,327,515	14,450,900	14,008,600	14,109,300	14,423,900	14,519,200	14,890,300	15,272,700
User Charges	19,205,860	19,677,400	20,695,500	21,537,600	22,601,600	23,510,200	24,381,400	25,017,500
Fines	921,237	756,500	432,000	445,000	445,000	445,000	445,000	445,000
Miscellaneous	-611,167	484,300	655,300	620,400	620,900	639,500	643,600	647,700
Interfund Charges / Transfers	7,619,768	4,899,000	5,272,600	5,225,500	5,702,200	5,889,400	6,248,000	6,285,900
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	92,714,117	96,103,300	98,241,900	103,748,600	108,730,900	113,266,800	118,411,300	123,239,400
Total Resources	93,889,256	98,297,800	97,896,400	103,189,300	110,322,000	111,559,600	116,249,300	121,016,700
Expenditures								
Personnel	69,050,574	75,726,600	73,200,000	80,757,400	85,069,500	88,802,400	93,214,900	98,208,400
Operating	17,774,155	21,063,400	19,341,000	21,232,400	21,703,100	21,034,500	21,813,200	21,943,800
Other	2,739,227	4,250,900	3,077,500	4,790,100	4,646,900	4,154,900	3,724,000	3,738,600
Capital	4,325,300	2,430,500	2,277,900	1,840,400	4,708,900	3,439,400	3,615,600	3,495,200
Total Expenditures	93,889,256	103,471,400	97,896,400	108,620,300	116,128,400	117,431,200	122,367,700	127,386,000
Change In Reserves	-20,289,949	0	0	0	0	0	0	0
Estimated Unexpended (5%)	0	-5,173,600	0	-5,431,000	-5,806,400	-5,871,600	-6,118,400	-6,369,300
Ending Budgetary Fund Balance	20,289,949	18,350,400	20,635,400	21,194,700	19,603,600	21,310,800	23,472,800	25,695,500
Committed for Next Year's Budget Deficit	-6,694,300	-6,040,600	-6,040,600	-7,397,500	-4,164,400	-3,956,400	-4,146,600	-4,146,600
Unassigned Fund Balance	13,595,649	12,309,800	14,594,800	13,797,200	15,439,200	17,354,400	19,326,200	21,548,900
Assigned for Vacation Liability	2,774,631	2,733,800	2,774,600	2,733,800	2,774,600	2,774,600	2,774,600	2,774,600
Unrestricted Fund Balance	16,370,280	15,043,600	17,369,400	16,531,000	18,213,800	20,129,000	22,100,800	24,323,500
Property Tax Rate	5.5800	5.5200	5.5200	5.5200	TBD	TBD	TBD	TBD
Tax Increase % / Future Revenue % Change	6.76% Tax Increase	10.95% Tax Increase	10.95% Tax Increase	9.99% Tax Increase	7% Revenue	7% Revenue	7% Revenue	7% Revenue
Unrestricted Fund Balance	17.4%	14.5%	17.7%	15.2%	15.7%	17.1%	18.1%	19.1%



FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Golf Course Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	641,801	889,500	910,700	971,800	1,175,000	1,386,800	1,674,800	1,959,200
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	1,428,015	1,376,500	1,482,400	1,495,300	1,523,300	1,551,900	1,580,900	1,610,500
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-758	2,000	2,200	2,500	2,500	2,500	2,500	2,500
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	1,427,257	1,378,500	1,484,600	1,497,800	1,525,800	1,554,400	1,583,400	1,613,000
Total Resources	2,069,058	2,268,000	2,395,300	2,469,600	2,700,800	2,941,200	3,258,200	3,572,200
Expenditures								
Personnel Operating (1.5%)	551,712 656,034	622,500 765,900	563,300 795,900	595,000 909,700	622,100 832,500	646,600 851,700	675,500 850,700	707,300 848,300
Other	0	0	0	0	0	0	0	0
Capital	N/A							
Total Expenditures	1,207,746	1,388,400	1,359,200	1,504,700	1,454,600	1,498,300	1,526,200	1,555,600
Estimated Unexpended (3%)	0	41,700	0	45,100	43,600	44,900	45,800	46,700
Ending Balance	861,312	921,300	1,036,100	1,010,000	1,289,800	1,487,800	1,777,800	2,063,300
Depreciation	153,635	160,000	160,000	165,000	172,000	187,000	181,400	176,000
Change In Reserves	68,330	0	0	0	0	0	0	0
Capital*	-35,903	-220,000	-224,300	0	-75,000	0	0	0
Ending Cash Balance	910,714	861,300	971,800	1,175,000	1,386,800	1,674,800	1,959,200	2,239,300

^{*}Note: Capital expenditures are not budgeted, depreciation is inlcuded in the Golf Course Fund Budget.

Fund Balance % 44% 38% 41% 48% 95% 112% 128% 144%



FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Solid Waste Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	2,244,047	2,454,000	2,317,300	2,009,600	1,582,300	1,134,200	1,619,775	2,352,144
Revenue					20% Rate Inc.		10% Rate Inc.	
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	59,858	60,000	95,200	60,000	60,000	60,000	60,000	60,000
User Charges	15,388,728	15,670,800	15,559,700	15,782,200	19,070,800	19,344,900	21,431,100	21,740,900
Fines	0	0	0	0	0	0	0	0
Miscellaneous	376,801	365,000	662,000	95,000	95,000	95,000	95,000	95,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	15,825,387	16,095,800	16,316,900	15,937,200	19,225,800	19,499,900	21,586,100	21,895,900
Total Resources	18,069,434	18,549,800	18,634,200	17,946,800	20,808,100	20,634,100	23,205,875	24,248,044
Expenditures								
Personnel	4,763,826	5,090,400	5,090,400	5,381,000	5,639,600	5,869,400	6,146,000	6,448,800
Operating	9,076,741	9,705,700	9,420,400	11,330,100	11,007,600	11,068,600	11,468,400	11,888,200
Other	1,416,290	1,466,500	1,466,500	1,492,400	1,709,600	1,732,000	1,754,700	1,780,600
Capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Expenditures	15,256,857	16,262,600	15,977,300	18,203,500	18,356,800	18,670,000	19,369,100	20,117,600
Estimated Unexpended (6.25%)	0	1,016,400	0	1,137,700	1,147,300	1,166,875	1,210,569	1,257,400
Ending Balance	2,812,577	3,303,600	2,656,900	881,000	3,598,600	3,130,975	5,047,344	5,387,844
Depreciation	1,837,461	2,025,600	2,025,600	2,112,100	2,168,400	2,174,800	2,234,400	2,295,600
Change In Reserves	298,109	0	0	0	0	0	0	0
Storm Debris Removal Reserve	-250,000	-250,000	-125,000	0	0	0	0	0
Capital*	-2,380,848	-2,454,400	-2,547,900	-1,410,800	-4,632,800	-3,686,000	-4,929,600	-2,545,700
Ending Cash Balance	2,317,299	2,624,800	2,009,600	1,582,300	1,134,200	1,619,775	2,352,144	5,137,744

Fund Balance % 15% 16% 13% 9% 6% 9% 12% 26%



FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Wastewater Fund (401/402/403)	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	4,922,166	3,805,500	3,044,000	7,996,800	3,870,000	7,714,000	8,562,500	8,086,900
Revenue / Rate Increase %	10%	10%	6	12%	5%	5%	5%	0%
Property Tax	0	0	0	0	0	0	0	0
Other taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	1,100,000	1,176,400	0	0	0	0	0
User Charges Fines	28,055,306 11,814	31,342,100 12,000	30,925,500 12,000	34,811,700 12,000	35,840,000 12,000	37,642,800 12,000	39,541,400 12,000	39,654,300 12,000
	•	•	•	245,000	245,000	245,000	245,000	245,000
Miscellaneous	-1,226,418	212,000	380,000	•		•		•
Interfund Charges / Transfers	430,192	50,000	65,000	50,000	50,000	50,000	50,000	50,000
Debt Proceeds	0	4,700,000	9,500,000	9,500,000	0	0	0	0
Total Revenue	27,270,894	37,416,100	42,058,900	44,618,700	36,147,000	37,949,800	39,848,400	39,961,300
Total Resources	32,193,060	41,221,600	45,102,900	52,615,500	40,017,000	45,663,800	48,410,900	48,048,200
Expenditures								
Personnel	7,039,378	8,803,900	7,625,600	9,357,200	9,783,700	10,172,900	10,645,600	11,143,800
Operating	14,676,331	16,751,200	17,440,300	17,390,800	17,109,000	17,348,000	17,465,900	17,678,000
Other	3,024,491	3,700,300	3,468,300	4,114,900	4,605,900	5,369,700	5,448,000	5,357,900
Capital*	N/A							
Total Expenditures	24,740,200	29,255,400	28,534,200	30,862,900	31,498,600	32,890,600	33,559,500	34,179,700
Estimated Unexpended (7%)	0	2,047,900	0	2,160,400	2,204,900	2,302,300	2,349,200	2,392,600
Ending Balance	7,452,860	14,014,100	16,568,700	23,913,000	10,723,300	15,075,500	17,200,600	16,261,100
Transfer from/to Capital Project Funds	0	1,700,000	3,800,000	0	0	0	0	0
Fund 403 Revenue	-52,697	-938,000	-580,000	-913,500	-230,000	-230,000	-230,000	-230,000
Debt Principal Payments	-4,546,398	-6,109,200	-6,109,200	-7,794,100	-8,139,900	-8,825,700	-8,918,500	-9,012,800
Depreciation	5,891,398	6,661,400	6,661,400	7,190,800	7,190,800	7,139,200	7,139,200	7,179,100
Capital*	-1,658,813	-9,935,900	-12,344,100	-18,526,200	-1,830,200	-4,596,500	-7,104,400	-8,490,900
Change In Reserves	-4,042,339	0	0	0	0	0	0	0
Ending Cash Balance	3,044,011	5,392,400	7,996,800	3,870,000	7,714,000	8,562,500	8,086,900	5,706,500
Fund Balance %								
	12%	18%	28%	13%	24%	26%	24%	17%
Reserve For Fund 403	12% 9,050,057	8,656,300	5,830,100	6,743,600	6,973,600	7,203,600	7,433,600	7,663,600

^{*}Note: Capital expenditures are not budgeted, depreciation is included in the Wastewater Fund Budget.





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
ARP COVID Recovery Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	0	5,600,300	-843,800	-768,800	875,700	667,400	546,500	513,600
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	129,535	6,480,000	3,544,600	9,255,400	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	0	0	75,000	40,000	20,000	10,000	5,000	5,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	129,535	6,480,000	3,619,600	9,295,400	20,000	10,000	5,000	5,000
Total Resources	129,535	12,080,300	2,775,800	8,526,600	895,700	677,400	551,500	518,600
Expenditures								
Personnel	65,495	93,700	166,500	313,900	227,800	130,900	37,900	0
Operating	64,042	2,919,000	2,069,200	21,000	500	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	0	6,742,900	1,308,900	7,316,000	0	0	0	0
Total Expenditures	129,537	9,755,600	3,544,600	7,650,900	228,300	130,900	37,900	0
Change In Reserves	-973,376	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	-843,839	2,324,700	-768,800	875,700	667,400	546,500	513,600	518,600

^{*}Grant revenues in this fund are not recognized until expenses are incurred. Negative balances represent encumbered funds not yet expended/reimbursed.





FY 2024 ADOPTED BUDGET	Actual	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
City Hall Capital Project Fund	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	0	0	-14,015,100	-17,028,800	2,271,200	0	0	0	0
Revenue									
Property Tax	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0
Interfund Charges / Transfers	0	-172,970	0	1,500,000	750,000	0	0	0	0
Debt Proceeds	0	62,009,829	18,900,000	18,900,000	0	0	0	0	0
Total Revenue	0	61,836,859	18,900,000	20,400,000	750,000	0	0	0	0
Total Resources	0	61,836,859	4,884,900	3,371,200	3,021,200	0	0	0	0
Expenditures									
Personnel	0	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Capital	4,415,103	3,016,155	4,400,000	1,100,000	3,021,200	0	0	0	0
Total Expenditures	4,415,103	3,016,155	4,400,000	1,100,000	3,021,200	0	0	0	0
Change In Reserves	-4,415,103	75,849,492	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0	0
Ending Balance	0	-17,028,788	484,900	2,271,200	0	0	0	0	0





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
CDBG Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	0	0	0	0	0	0	0	0
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	707,722	1,119,100	2,734,000	862,800	562,800	562,800	562,800	562,800
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	352,696	280,000	143,900	200,000	275,000	275,000	275,000	275,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	1,060,418	1,399,100	2,877,900	1,062,800	837,800	837,800	837,800	837,800
Total Resources	1,060,418	1,399,100	2,877,900	1,062,800	837,800	837,800	837,800	837,800
Expenditures								
Personnel	163,194	209,000	200,700	280,900	295,500	309,300	322,100	339,800
Operating	398,984	420,800	727,600	171,800	84,700	82,800	83,000	83,000
Other	502,575	369,300	982,000	510,100	249,700	345,700	277,700	276,400
Capital	0	400,000	967,600	100,000	207,900	100,000	155,000	138,600
Total Expenditures	1,064,753	1,399,100	2,877,900	1,062,800	837,800	837,800	837,800	837,800
Change In Reserves	-4,335	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
County Gas Tax Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	1,524,738	2,220,700	1,903,800	1,778,800	946,800	1,371,200	653,300	1,025,500
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	1,431,172	1,096,200	1,075,000	1,085,800	1,096,700	1,107,700	1,118,800	1,130,000
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	28,367	3,000	20,000	10,000	10,000	10,000	10,000	10,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	1,459,539	1,099,200	1,095,000	1,095,800	1,106,700	1,117,700	1,128,800	1,140,000
Total Resources	2,984,277	3,319,900	2,998,800	2,874,600	2,053,500	2,488,900	1,782,100	2,165,500
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	358,192	671,600	685,400	578,900	635,800	592,800	600,000	657,300
Other	0	0	0	0	0	0	0	0
Capital	157,087	1,396,000	534,600	1,472,000	90,000	1,360,000	204,900	1,084,300
Total Expenditures	515,279	2,067,600	1,220,000	2,050,900	725,800	1,952,800	804,900	1,741,600
Change In Reserves	565,192	0	0	0	0	0	0	0
Estimated Unexpended (6%)	0	124,100	0	123,100	43,500	117,200	48,300	104,500
Ending Balance	1,903,806	1,376,400	1,778,800	946,800	1,371,200	653,300	1,025,500	528,400





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Construction Services Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	6,528,816	6,538,000	6,325,500	5,464,300	4,709,700	3,903,500	3,048,900	2,107,600
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	2,201,093	1,900,000	2,200,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-172,121	10,000	40,000	20,000	20,000	20,000	20,000	20,000
Interfund Charges / Transfers	0	0	29,500	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	2,028,972	1,910,000	2,269,500	2,020,000	2,020,000	2,020,000	2,020,000	2,020,000
Total Resources	8,557,788	8,448,000	8,595,000	7,484,300	6,729,700	5,923,500	5,068,900	4,127,600
Expenditures								
Personnel	1,386,411	1,607,400	1,532,900	1,707,300	1,786,500	1,860,100	1,950,200	2,043,200
Operating	491,886	827,500	719,300	826,600	753,300	751,500	787,600	751,000
Other	231,000	331,000	331,000	345,700	348,200	319,400	325,800	332,300
Capital	19,000	1,125,000	547,500	41,000	87,000	94,900	53,600	0
Total Expenditures	2,128,297	3,890,900	3,130,700	2,920,600	2,975,000	3,025,900	3,117,200	3,126,500
Change In Reserves	103,981	0	0	0	0	0	0	0
Reserve for Software Replc.	0	0	0	0	0	0	0	0
Estimated Unexpended (5%)	0	194,500	0	146,000	148,800	151,300	155,900	156,300
Ending Balance	6,325,510	4,751,600	5,464,300	4,709,700	3,903,500	3,048,900	2,107,600	1,157,400
Fund Balance %	297%	122%	175%	161%	131%	101%	68%	37%





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Com. Redevelopment Agency Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	1,639,994	2,723,800	2,768,200	2,997,100	756,600	1,358,200	963,400	734,900
Revenue								
Property Tax	767,961	856,200	875,800	971,200	1,073,300	1,182,500	1,299,400	1,424,400
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	898,268	802,100	766,800	850,200	939,500	1,035,000	1,137,300	1,246,600
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-85,682	3,000	25,000	15,000	15,000	15,000	15,000	15,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	1,580,547	1,661,300	1,667,600	1,836,400	2,027,800	2,232,500	2,451,700	2,686,000
Total Resources	3,220,541	4,385,100	4,435,800	4,833,500	2,784,400	3,590,700	3,415,100	3,420,900
Expenditures								
Personnel	58,545	146,300	124,400	157,500	163,700	167,800	174,900	182,600
Operating	75,855	314,400	228,400	194,200	134,200	130,900	131,300	131,400
Other	278,100	1,216,900	1,195,900	1,173,400	1,072,400	1,009,900	1,009,900	1,011,600
Capital	-46,950	40,000	-110,000	2,677,900	100,000	1,400,000	1,447,000	0
Total Expenditures	365,550	1,717,600	1,438,700	4,203,000	1,470,300	2,708,600	2,763,100	1,325,600
Change In Reserves	86,818	0	0	0	0	0	0	0
Estimated Unexpended (3%)	0	51,500	0	126,100	44,100	81,300	82,900	39,800
Ending Balance	2,768,173	2,719,000	2,997,100	756,600	1,358,200	963,400	734,900	2,135,100





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Debt Service Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	37,651	37,700	40,300	40,300	40,300	40,300	40,300	40,300
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-61	0	0	0	0	0	0	0
Interfund Charges / Transfers	2,378,900	4,778,000	3,552,000	4,993,800	4,993,800	4,478,100	4,478,100	4,478,100
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	2,378,839	4,778,000	3,552,000	4,993,800	4,993,800	4,478,100	4,478,100	4,478,100
Total Resources	2,416,490	4,815,700	3,592,300	5,034,100	5,034,100	4,518,400	4,518,400	4,518,400
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	2,376,193	4,778,000	3,552,000	4,993,800	4,993,800	4,478,100	4,478,100	4,478,100
Capital	0	0	0	0	0	0	0	0
Total Expenditures	2,376,193	4,778,000	3,552,000	4,993,800	4,993,800	4,478,100	4,478,100	4,478,100
Change In Reserves	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	40,297	37,700	40,300	40,300	40,300	40,300	40,300	40,300





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Enterprise Technology Capital Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	437,793	0	471,500	3,000	3,000	3,000	3,000	3,000
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-12,555	0	3,000	0	0	0	0	0
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	-12,555	0	3,000	0	0	0	0	0
Total Resources	425,238	0	474,500	3,000	3,000	3,000	3,000	3,000
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	471,500	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	0	0	471,500	0	0	0	0	0
Change In Reserves	-46,269	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	471,507	0	3,000	3,000	3,000	3,000	3,000	3,000





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
HOME Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	0	0	0	0	0	0	0	0
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	161,971	854,200	285,400	1,290,800	550,000	550,000	550,000	550,000
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	161,971	854,200	285,400	1,290,800	550,000	550,000	550,000	550,000
Total Resources	161,971	854,200	285,400	1,290,800	550,000	550,000	550,000	550,000
Expenditures								
Personnel	43,854	53,400	36,700	56,900	59,700	62,700	66,100	69,700
Operating	118,116	800,800	248,700	623,900	440,300	487,300	483,900	480,300
Other	0	0	0	610000	50000	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	161,971	854,200	285,400	1,290,800	550,000	550,000	550,000	550,000
Change In Reserves	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Housing Trust Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	69,432	75,500	77,300	84,500	15,700	16,900	18,100	19,300
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	7,887	7,900	7,900	7,900	7,900	7,900	7,900	7,900
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	7,887	7,900	7,900	7,900	7,900	7,900	7,900	7,900
Total Resources	77,319	83,400	85,200	92,400	23,600	24,800	26,000	27,200
Expenditures								
Personnel	678	1,000	700	1,000	1,000	1,000	1,000	1,000
Operating	180	72,400	0	75,700	5,700	5,700	5,700	5,700
Other	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	858	73,400	700	76,700	6,700	6,700	6,700	6,700
Change In Reserves	-871	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	77,332	10,000	84,500	15,700	16,900	18,100	19,300	20,500





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Local Option Sales Tax (LOST) Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	11,334,983	14,887,100	14,878,400	19,134,600	2,167,800	7,095,400	6,800,300	10,264,900
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	12,229,270	13,734,100	13,588,000	13,916,200	16,555,800	14,631,600	14,977,400	17,132,600
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	656,488	118,000	302,700	125,000	125,000	125,000	125,000	125,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	12,885,758	13,852,100	13,890,700	14,041,200	16,680,800	14,756,600	15,102,400	17,257,600
Total Resources	24,220,741	28,739,200	28,769,100	33,175,800	18,848,600	21,852,000	21,902,700	27,522,500
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	134,992	0	0	135,100	316,000	307,200	0	0
Capital	6,377,688	26,679,600	9,634,500	30,872,900	11,437,200	14,744,500	11,637,800	22,692,200
Total Expenditures	6,512,680	26,679,600	9,634,500	31,008,000	11,753,200	15,051,700	11,637,800	22,692,200
Change In Reserves	2,829,651	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	14,878,410	2,059,600	19,134,600	2,167,800	7,095,400	6,800,300	10,264,900	4,830,300





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Mobility Impact Fee 7 (MIF) Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	1,010,743	1,264,200	1,097,800	1,109,000	101,000	20,000	89,000	192,000
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	129,604	306,000	155,000	125,000	100,000	100,000	100,000	100,000
Intergovernmental	0	0	0	1,000,000	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-27,150	2,000	6,500	3,000	3,000	3,000	3,000	3,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	102,454	308,000	161,500	1,128,000	103,000	103,000	103,000	103,000
Total Resources	1,113,197	1,572,200	1,259,300	2,237,000	204,000	123,000	192,000	295,000
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	150,000	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	14,342	311,300	150,300	2,136,000	34,000	34,000	0	155,000
Total Expenditures	14,342	311,300	150,300	2,136,000	184,000	34,000	0	155,000
Change In Reserves	1,050	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	1,097,805	1,260,900	1,109,000	101,000	20,000	89,000	192,000	140,000





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Mobility Impact Fee 7A (MIF) Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	107,447	140,200	107,900	113,300	303,800	309,300	314,800	320,300
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	3,448	150,000	4,700	190,000	5,000	5,000	5,000	5,000
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-2,967	200	700	500	500	500	500	500
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	481	150,200	5,400	190,500	5,500	5,500	5,500	5,500
Total Resources	107,928	290,400	113,300	303,800	309,300	314,800	320,300	325,800
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	0	154,000	0	0	0	0	0	0
Total Expenditures	0	154,000	0	0	0	0	0	0
Change In Reserves	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	107,928	136,400	113,300	303,800	309,300	314,800	320,300	325,800





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Mobility Impact Fee 8 (MIF) Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	90,305	520,500	175,500	176,500	242,000	247,500	253,000	258,500
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	91,575	127,000	0	65,000	5,000	5,000	5,000	5,000
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-6,419	400	1,000	500	500	500	500	500
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	85,156	127,400	1,000	65,500	5,500	5,500	5,500	5,500
Total Resources	175,461	647,900	176,500	242,000	247,500	253,000	258,500	264,000
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Change In Reserves	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	175,461	647,900	176,500	242,000	247,500	253,000	258,500	264,000





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Mobility Impact Fee 9 (MIF) Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	0	0	2,200	2,300	2,400	2,500	2,600	2,700
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	2,298	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-108	100	100	100	100	100	100	100
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	2,190	100	100	100	100	100	100	100
Total Resources	2,190	100	2,300	2,400	2,500	2,600	2,700	2,800
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Change In Reserves	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	2,190	100	2,300	2,400	2,500	2,600	2,700	2,800





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Parkland Impact Fee Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	3,075,881	4,358,900	3,106,700	3,905,200	3,477,800	3,536,300	3,593,300	3,648,800
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	107,154	782,000	781,000	362,600	50,000	50,000	50,000	50,000
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-76,300	6,500	17,500	10,000	8,500	7,000	5,500	4,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	30,854	788,500	798,500	372,600	58,500	57,000	55,500	54,000
Total Resources	3,106,735	5,147,400	3,905,200	4,277,800	3,536,300	3,593,300	3,648,800	3,702,800
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	0	800,000	0	800,000	0	0	0	0
Total Expenditures	0	800,000	0	800,000	0	0	0	0
Change In Reserves	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	3,106,735	4,347,400	3,905,200	3,477,800	3,536,300	3,593,300	3,648,800	3,702,800





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
SHIP Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	1,621,546	1,621,500	1,428,500	1,428,500	1,428,500	1,428,500	1,428,500	1,428,500
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	433,764	1,295,500	2,431,500	1,255,600	965,600	965,600	965,600	965,600
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	508,233	548,000	284,600	410,000	410,000	410,000	410,000	410,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	941,997	1,843,500	2,716,100	1,665,600	1,375,600	1,375,600	1,375,600	1,375,600
Total Resources	2,563,543	3,465,000	4,144,600	3,094,100	2,804,100	2,804,100	2,804,100	2,804,100
Expenditures								
Personnel	128,171	72,000	126,300	103,000	108,100	112,700	118,900	124,700
Operating	877,522	876,600	1,273,600	1,057,200	760,200	745,400	745,600	745,800
Other	200,175	894,900	1,316,200	505,400	507,300	517,500	511,100	505,100
Capital	0	0	0	0	0	0	0	0
Total Expenditures	1,205,868	1,843,500	2,716,100	1,665,600	1,375,600	1,375,600	1,375,600	1,375,600
Change In Reserves	222,647	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	1,428,515	1,621,500	1,428,500	1,428,500	1,428,500	1,428,500	1,428,500	1,428,500





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Stormwater Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	3,283,401	3,188,600	2,763,000	2,261,700	1,054,900	2,974,500	2,455,300	3,976,300
Revenue / Rate Increase %			20	0% / +\$2.14/mo	20% / +\$2.57/mo	15% / +\$2.31/mo	15% / +\$2.66/mo	
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	12,300	0	0	0	0	0
User Charges	6,639,443	8,042,800	7,950,000	9,678,900	11,643,700	13,423,700	15,475,800	15,514,500
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-108,557	56,000	135,000	60,000	60,000	60,000	60,000	60,000
Interfund Charges / Transfers	2,361	0	29,500	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	6,533,247	8,098,800	8,126,800	9,738,900	11,703,700	13,483,700	15,535,800	15,574,500
Total Resources	9,816,648	11,287,400	10,889,800	12,000,600	12,758,600	16,458,200	17,991,100	19,550,800
Expenditures								
Personnel	2,624,329	3,328,600	2,874,400	3,470,300	3,636,300	3,779,300	3,961,500	4,150,100
Operating	1,635,641	2,532,100	2,366,500	2,360,400	2,280,300	3,179,400	3,189,700	3,204,900
Other	310,745	335,700	335,700	364,900	366,200	331,500	331,500	334,600
Capital	796,758	4,806,500	3,051,500	5,574,000	4,237,700	7,766,700	7,587,000	11,083,500
Total Expenditures	5,367,473	11,002,900	8,628,100	11,769,600	10,520,500	15,056,900	15,069,700	18,773,100
Change In Reserves	1,686,156	0	0	0	0	0	0	0
Estimated Unexpended (7%)	0	770,200	0	823,900	736,400	1,054,000	1,054,900	1,314,100
Ending Balance	2,763,019	1,054,700	2,261,700	1,054,900	2,974,500	2,455,300	3,976,300	2,091,800
Fund Balance %	51%	10%	26%	9%	28%	16%	26%	11%





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
TIF District 7 Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	809,519	221,000	328,600	117,500	11,900	11,900	11,900	11,900
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-23,017	1,000	4,000	2,000	0	0	0	0
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	-23,017	1,000	4,000	2,000	0	0	0	0
Total Resources	786,502	222,000	332,600	119,500	11,900	11,900	11,900	11,900
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	339,087	222,000	215,100	107,600	0	0	0	0
Total Expenditures	339,087	222,000	215,100	107,600	0	0	0	0
Change In Reserves	118,818	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	328,597	0	117,500	11,900	11,900	11,900	11,900	11,900





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
TIF District 7A Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	1,010,743	1,264,200	1,097,800	1,031,700	1,024,900	995,900	995,900	995,900
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-1,724	100	400	200	0	0	0	0
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	-1,724	100	400	200	0	0	0	0
Total Resources	1,009,019	1,264,300	1,098,200	1,031,900	1,024,900	995,900	995,900	995,900
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	0	66,500	66,500	7,000	29,000	0	0	0
Total Expenditures	0	66,500	66,500	7,000	29,000	0	0	0
Change In Reserves	-88,786	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	1,097,805	1,197,800	1,031,700	1,024,900	995,900	995,900	995,900	995,900





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
TIF District 8 Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	299,790	300,300	337,700	339,700	340,700	340,700	340,700	340,700
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-8,991	300	2,000	1,000	0	0	0	0
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	-8,991	300	2,000	1,000	0	0	0	0
Total Resources	290,799	300,600	339,700	340,700	340,700	340,700	340,700	340,700
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	0	300,600	0	0	0	0	0	0
Total Expenditures	0	300,600	0	0	0	0	0	0
Change In Reserves	-46,889	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	337,688	0	339,700	340,700	340,700	340,700	340,700	340,700





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
TIF District 9 Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	40,528	40,600	39,500	39,800	39,900	39,900	39,900	39,900
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-1,052	100	300	100	0	0	0	0
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	-1,052	100	300	100	0	0	0	0
Total Resources	39,476	40,700	39,800	39,900	39,900	39,900	39,900	39,900
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	0	40,700	0	0	0	0	0	0
Total Expenditures	0	40,700	0	0	0	0	0	0
Change In Reserves	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	39,476	0	39,800	39,900	39,900	39,900	39,900	39,900





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Transportation Capital Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	-719,137	0	26,200	33,500	33,500	33,500	33,500	33,500
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	48,131	0	7,300	0	0	0	0	0
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	48,131	0	7,300	0	0	0	0	0
Total Resources	-671,006	0	33,500	33,500	33,500	33,500	33,500	33,500
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	-115,330	0	0	0	0	0	0	0
Total Expenditures	-115,330	0	0	0	0	0	0	0
Change In Reserves	-581,904	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	26,228	0	33,500	33,500	33,500	33,500	33,500	33,500

^{*}Outstanding transfers and intergovernmental reimbursements will address negative fund balance in FY 2022.

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FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Tree Impact Fee Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	709,675	727,700	773,900	807,500	615,700	548,700	481,700	414,700
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	187,850	50,000	128,600	75,000	50,000	50,000	50,000	50,000
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-20,665	1,500	5,000	3,000	3,000	3,000	3,000	3,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	167,185	51,500	133,600	78,000	53,000	53,000	53,000	53,000
Total Resources	876,860	779,200	907,500	885,500	668,700	601,700	534,700	467,700
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	37,094	120,000	100,000	120,000	120,000	120,000	120,000	120,000
Other	0	0	0	0	0	0	0	0
Capital	4,954	0	0	149,800	0	0	0	0
Total Expenditures	42,048	120,000	100,000	269,800	120,000	120,000	120,000	120,000
Change In Reserves	60,878	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	773,934	659,200	807,500	615,700	548,700	481,700	414,700	347,700



FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Fleet Services Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	821,756	779,400	281,000	466,600	142,300	181,500	273,900	384,400
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	8,600	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-24,408	6,400	9,500	8,000	8,000	8,000	8,000	8,000
Interfund Charges / Transfers	2,701,345	2,746,900	2,759,800	4,142,000	3,032,900	3,130,400	3,231,300	3,335,800
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	2,676,937	2,753,300	2,777,900	4,150,000	3,040,900	3,138,400	3,239,300	3,343,800
Total Resources	3,498,693	3,532,700	3,058,900	4,616,600	3,183,200	3,319,900	3,513,200	3,728,200
Expenditures								
Personnel	1,146,018	1,292,400	1,185,600	1,333,000	1,397,400	1,453,500	1,525,300	1,599,300
Operating	1,753,711	1,501,800	1,527,700	1,542,400	1,546,500	1,532,200	1,541,500	1,538,100
Other	152,300	158,400	158,400	164,700	168,000	171,400	174,800	178,300
Capital*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Expenditures	3,052,029	2,952,600	2,871,700	3,040,100	3,111,900	3,157,100	3,241,600	3,315,700
Estimated Unexpended (2%)	0	59,100	0	60,800	62,200	63,100	64,800	66,300
Ending Balance	446,664	639,200	187,200	1,637,300	133,500	225,900	336,400	478,800
Depreciation	32,699	0	0	0	48,000	48,000	48,000	48,000
Fuel Surcharge Reserve	-50,086	0	0	0	0	0	0	0
Change In Reserves	30,594	279,400	279,400	0	0	0	0	0
Capital*	-19,492	-614,000	0	-1,495,000	0	0	0	-140,000
Ending Cash Balance	280,955	304,600	466,600	142,300	181,500	273,900	384,400	386,800

*Note: Capital expenditures are not budgeted, depreciation is inlcuded in the Fleet Fund Budget.

Fund Balance % 9% 10% 16% 5% 6% 9% 12% 12%



FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Risk Services Fund	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	551,025	620,500	1,033,300	1,888,800	5,000,000	4,813,300	4,719,800	4,720,300
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	-119,021	9,000	30,000	20,000	20,000	20,000	20,000	20,000
Interfund Charges / Transfers	16,923,192	18,278,900	18,149,500	19,939,500	21,423,200	23,231,800	25,210,300	27,375,400
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	16,804,171	18,287,900	18,179,500	19,959,500	21,443,200	23,251,800	25,230,300	27,395,400
Total Resources	17,355,196	18,908,400	19,212,800	21,848,300	26,443,200	28,065,100	29,950,100	32,115,700
Expenditures								
Personnel	556,072	598,100	550,100	633,900	661,900	685,700	715,800	751,100
Operating	15,567,857	17,478,300	16,773,900	20,045,600	21,637,000	23,381,600	25,294,300	27,391,800
Other	0	0	0	0	0	0	0	0
Capital*	0	0	0	0	0	0	0	0
Total Expenditures	16,123,929	18,076,400	17,324,000	20,679,500	22,298,900	24,067,300	26,010,100	28,142,900
Estimated Unexpended (3%)	0	542,300	0	620,400	669,000	722,000	780,300	844,300
Ending Balance	1,231,267	1,374,300	1,888,800	1,789,200	4,813,300	4,719,800	4,720,300	4,817,100
Depreciation	1,206	0	0	0	0	0	0	0
Change In Reserves	-199,143	0	0	0	0	0	0	0
Capital*	0	0	0	0	0	0	0	0
Ending Cash Balance	1,033,330	1,374,300	1,888,800	5,000,000	4,813,300	4,719,800	4,720,300	4,817,100
*Note: Capital expenditures are not bu	udgeted, depreciation is	inlcuded in the Risk	r Fund Budget.					
Fund Balance %	6%	8%	11%	24%	22%	20%	18%	17%





FY 2024 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Trust Funds	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	1,223,297	1,194,300	1,179,400	1,236,200	1,276,500	1,319,400	1,373,800	1,399,300
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	63,868	114,000	134,100	124,000	126,000	126,000	126,000	126,000
Fines	46,705	73,000	58,000	58,000	58,000	58,000	58,000	58,000
Miscellaneous	93,082	39,500	145,200	225,500	140,300	143,800	114,900	135,600
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	203,655	226,500	337,300	407,500	324,300	327,800	298,900	319,600
Total Resources	1,426,952	1,420,800	1,516,700	1,643,700	1,600,800	1,647,200	1,672,700	1,718,900
Expenditures								
Personnel	1,839	0	0	0	0	0	0	0
Operating	170,088	272,400	119,700	246,400	170,000	162,000	162,000	162,000
Other	13,400	97,400	107,800	96,400	96,400	96,400	96,400	96,400
Capital	66,328	45,000	53,000	24,400	15,000	15,000	15,000	15,000
Total Expenditures	251,655	414,800	280,500	367,200	281,400	273,400	273,400	273,400
Change in Reserves	4,088	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	1,179,385	1,006,000	1,236,200	1,276,500	1,319,400	1,373,800	1,399,300	1,445,500





DEBT SCHEDULE OVERVIEW

The following tables and graphs contain information on the outstanding debt obligations of the City. Projected debt is added when amortization schedules are developed. All debt uses non-property tax revenue such as sales tax, utility tax, sewer user charges, etc for repayment. The City does not have any general obligation debt which would entail voter approval of a property tax pledge for repayment.

Debt Policy

The State of Florida places no statutory limit on debt obligations. Since the City rarely incurs debt, preferring to fund capital purchases utilizing current revenues or fund balance, the City has not established a debt limit policy. The City has developed a Debt Policy that defines the guidelines for debt issuance. The City has no legal debt limits; however, debt issuance is governed by the City Charter, Sec. 5.06. Debt, which states: "The City Commission shall have the power to authorize by ordinance, the issuance of debt payable from general revenues or otherwise provided by law."

The City defines debt as any form of deferred payment that does not require the use of current, available financial resources to purchase goods or services. Debt includes obligations made by or with: promissory notes, commercial loans, loan pools, bonds, bond anticipation notes, inter-fund loans, capital leases, and other financing arrangements. The City issues debt within the following guidelines:

- The City's debt issuance will be conducted with a clear understanding of the goals, objectives and total costs (issuance, administrative, legal, interest, agent/custodial fees, reserve requirements) of borrowing, including the estimated costs of not borrowing (opportunity costs).
- The City will confine long-term borrowing to capital improvement projects that are relatively large and non-routine in nature.
- The City recognizes that debt issuance results in certain benefits, obligations, and responsibilities to both current and future City stakeholders.
- The City will not issue debt for short-term operating needs; however, this does not preclude the use of debt for short-term operating needs in emergency situations.
- The City will favor issuing special revenue debt and will avoid issuing general obligation debt if possible.
- The City will favor using fixed interest rates and avoid using variable interest rates if possible.
- The City will fully disclose all debt attributes in financial reports and debt prospectuses.
- The City will repay debt within a period not to exceed the expected useful life of related projects.
- The City will amortize debt with relatively level total payments, including principal and interest, so as not to inordinately defer principal repayments to future years.

Bond Rating

In FY 2022, the City received a bond rating prior to the issuance of revenue bonds. The City received a AA rating from Standard and Poor's.



LOAN DETAILS AND COVERAGE REQUIREMENTS

1. State Sewer Revolving Loan #3

The borrowing occurred from 2014 through 2019 through the State of Florida's Sewer Revolving Loan Program to make improvements to the Wastewater Collection and Treatment System. Payments are due semi-annually through June 15, 2036, including interest at 0.73 percent. The loan is collateralized by sewer net revenues. The loan requires a coverage ratio of 1.15.

2. State Sewer Revolving Loan #4

The borrowing began in 2019 through 2023 through the State of Florida's Sewer Revolving Loan Program to make improvements to the Wastewater Biological Treatment System. Payments are estimated to begin in FY 2024, six months after project completion. The interest rate is estimated at .16% with a repayment term of 20 years. The loan requires a coverage ratio of 1.15.

3. 2020 Enterprise Resource Planning (ERP) Software Loan

The borrowing began in 2020 through a short-term bank loan for the implementation of the new Workday Enterprise Resource Planning (software), six months after project completion. The estimated interest rate is at 1.18% with a repayment term of 5 years. The loan requires a coverage ratio of 1.25.

4. 2022 Horizon West Bay (City Hall Municipal Complex) Bonds

The bonds were issued in 2022 in the amount of \$62,000,000 as 30-year taxable and non-taxable revenue bonds. This funding will support the construction of the Horizon West Bay mixed-use complex in downtown Largo. The interest rate is 2.62% with a repayment term of 30 years.

5. 2023/2024 Horizon West Bay (City Hall Municipal Complex) Loan (Planned)

The borrowing will begin in late 2023 or 2024 with the issuance of approximately \$18,900,000 in non-taxable bank loans. The previously executed bond issuance for the Horizon West Bay. The estimated interest rate is estimated at 6% with a repayment term of 20 years.

6. 2023 Wastewater Capital Projects Loan

The borrowing occurred in 2023 with the issuance of \$9,400,000 in a non-taxable bank loan. This debt will support the execution of multiple wastewater capital projects. The interest rate is 4.27% with a repayment term of 20 years.

7. 2024 Wastewater Capital Projects Loan (Planned)

The borrowing will occur in 2024 with the issuance of an estimated \$9,500,000 in non-taxable bank loans. This debt will support the completion of construction for the lift station floodplain mitigation project. The interest rate is estimated at 4.75% with a repayment term of 20 years.



Wastewater State Revolving Loan #3

Type of Debt: Florida State Revolving Fund Loan

Interest Rate: 0.73%

Term: 18 Years Coverage Ratio: 1.15

Year	Fund		Totals	
	Wastewater	Total Debt Service	Principal	Interest
2024	5,063,533	5,063,533	4,612,780	450,753
2025	5,063,533	5,063,533	4,646,395	417,138
2026	5,063,533	5,063,533	4,680,296	383,237
2027	5,063,532	5,063,532	4,714,486	349,046
2028	5,063,532	5,063,532	4,748,967	314,565
2029	5,063,533	5,063,533	4,783,743	279,790
2030	5,063,533	5,063,533	4,818,816	244,717
2031	5,063,533	5,063,533	4,854,188	209,345
2032	5,063,532	5,063,532	4,889,863	173,669
2033	5,063,532	5,063,532	4,925,843	137,689
2034	5,063,533	5,063,533	4,962,133	101,400
2035	5,063,532	5,063,532	4,998,733	64,799
2036	5,063,532	5,063,532	5,035,648	27,884
_	65,825,923	65,825,923	62,671,891	3,154,032



Wastewater State Revolving Loan #4

Type of Debt: Florida State Revolving Loan Fund

Interest Rate: 0.16%

Term: 20 Years **Coverage Ratio:** 1.15

Year	Fund		Totals	
	Wastewater	Total Debt Service	Principal	Interest
2024	2,986,349	2,986,349	2,890,743	95,606
2025	2,986,349	2,986,349	2,895,633	90,715
2026	2,986,349	2,986,349	2,900,532	85,817
2027	2,986,349	2,986,349	2,905,439	80,910
2028	2,986,349	2,986,349	2,910,354	75,995
2029	2,986,349	2,986,349	2,915,277	71,071
2030	2,986,349	2,986,349	2,920,209	66,139
2031	2,986,349	2,986,349	2,925,149	61,199
2032	2,986,349	2,986,349	2,930,098	56,251
2033	2,986,349	2,986,349	2,935,055	51,294
2034	2,986,349	2,986,349	2,940,020	46,329
2035	2,986,349	2,986,349	2,944,994	41,355
2036	2,986,349	2,986,349	2,949,976	36,373
2037	2,986,349	2,986,349	2,954,966	31,382
2038	2,986,349	2,986,349	2,959,965	26,383
2039	2,986,349	2,986,349	2,964,973	21,376
2040	2,986,349	2,986,349	2,969,989	16,360
2041	2,986,349	2,986,349	2,975,013	11,336
2042	2,986,349	2,986,349	2,980,046	6,303
2043	1,493,174	1,493,174	1,491,913	1,261
	58,233,805	58,233,805	57,260,344	973,455



Enterprise Resource Planning Software Loan

Type of Debt: Bank-Qualified Loan

Interest Rate: 1.18%

Term: 5 Years Coverage Ratio: 1.25

Year	Fund						Totals	
	General Fund	Wastewater	Solid Waste	Stormwater	Const. Svcs.	Total Debt Service	Principal	Interest
2024	445,500	N/A	N/A	35,100	35,100	515,700	505,872	9,776
2025	445,500	N/A	N/A	35,100	35,100	515,700	511,971	3,781
	891,000	N/A	N/A	70,200	70,200	1,031,400	1,017,843	13,557

^{*}Totals reflect life of loan; table years reflect remaining payments in the 5-year planning window



Horizon West Bay Revenue Bonds

Type of Debt: Taxable & Tax-Exempt Capital Improvement Revenue Bonds

Interest Rate: 2.62%

	Term:	30 Years		Coverage Ratio:	N/A
Year	Fund	ou reals		Totals	IN/A
Year			Total Daha Camina		
	West Bay CRA	General Fund	Total Debt Service	Principal	Interest
2024	714,286	2,320,692	3,034,978	1,005,000	2,029,978
2025	714,286	2,319,536	3,033,822	1,015,000	2,018,822
2026	714,286	2,316,138	3,030,424	1,025,000	2,005,424
2027	714,286	2,319,164	3,033,450	1,065,000	1,968,450
2028	714,286	2,315,914	3,030,200	1,115,000	1,915,200
2029	0	3,034,450	3,034,450	1,175,000	1,859,450
2030	0	3,030,700	3,030,700	1,230,000	1,800,700
2031	0	3,034,200	3,034,200	1,295,000	1,739,200
2032	0	3,034,450	3,034,450	1,360,000	1,674,450
2033	0	3,031,450	3,031,450	1,425,000	1,606,450
2034	0	3,030,200	3,030,200	1,495,000	1,535,200
2035	0	3,030,400	3,030,400	1,555,000	1,475,400
2036	0	3,033,200	3,033,200	1,620,000	1,413,200
2037	0	3,033,400	3,033,400	1,685,000	1,348,400
2038	0	3,031,000	3,031,000	1,750,000	1,281,000
2039	0	3,031,000	3,031,000	1,820,000	1,211,000
2040	0	3,033,200	3,033,200	1,895,000	1,138,200
2041	0	3,032,400	3,032,400	1,970,000	1,062,400
2042	0	3,033,600	3,033,600	2,050,000	983,600
2043	0	3,031,600	3,031,600	2,130,000	901,600
2044	0	3,031,400	3,031,400	2,215,000	816,400
2045	0	3,032,800	3,032,800	2,305,000	727,800
2046	0	3,030,600	3,030,600	2,395,000	635,600
2047	0	3,029,800	3,029,800	2,490,000	539,800
2048	0	3,030,200	3,030,200	2,590,000	440,200
2049	0	3,031,600	3,031,600	2,695,000	336,600
2050	0	3,033,800	3,033,800	2,805,000	228,800
2051	0	3,031,600	3,031,600	2,915,000	116,600
	5,000,000	84,795,495	89,795,494	51,690,000	38,105,494



Horizon West Bay Revenue Bonds

Type of Debt: Taxable & Tax-Exempt Bank-Qualified Debt

Interest Rate: 6.00% (est)

	Term:	20 Years		Coverage Ratio:	N/A
Year	Fund			Totals	
	West Bay CRA	General Fund	Total Debt Service	Principal	Interest
2024	192,000	1,443,100	1,635,100	515,000	1,120,100
2025	192,000	1,443,100	1,635,100	546,000	1,089,100
2026	192,000	1,443,100	1,635,100	579,000	1,056,100
2027	192,000	1,443,100	1,635,100	614,000	1,021,100
2028	192,000	1,443,100	1,635,100	651,000	984,100
2029	192,000	1,443,100	1,635,100	690,000	945,100
2030	0	1,635,100	1,635,100	732,000	903,100
2031	0	1,635,100	1,635,100	776,000	859,100
2032	0	1,635,100	1,635,100	823,000	812,100
2033	0	1,635,100	1,635,100	872,000	763,100
2034	0	1,635,100	1,635,100	925,000	710,100
2035	0	1,635,100	1,635,100	980,000	655,100
2036	0	1,635,100	1,635,100	1,039,000	596,100
2037	0	1,635,100	1,635,100	1,102,000	533,100
2038	0	1,635,100	1,635,100	1,169,000	466,100
2039	0	1,635,100	1,635,100	1,239,000	396,100
2040	0	1,635,100	1,635,100	1,313,000	322,100
2041	0	1,635,100	1,635,100	1,393,000	242,100
2042	0	1,635,100	1,635,100	1,450,000	185,100
2043	0	1,635,100	1,635,100	1,492,000	143,100
	1,152,000	31,550,000	32,702,000	18,900,000	13,802,000



2024 Wastewater Capital Projects Loan

Type of Debt: Bank-Qualified Debt

Interest Rate: 4.27%

Term: 20 Coverage Ratio: 1.15%

Year	Fund		Totals	
	Wastewater	Total Debt Service	Principal	Interest
2024	736,000	736,000	290,000	446,000
2025	736,000	736,000	304,000	432,000
2026	736,000	736,000	318,000	418,000
2027	736,000	736,000	334,000	402,000
2028	736,000	736,000	350,000	386,000
2029	736,000	736,000	366,000	370,000
2030	736,000	736,000	384,000	352,000
2031	736,000	736,000	403,000	333,000
2032	736,000	736,000	422,000	314,000
2033	736,000	736,000	442,000	294,000
2034	736,000	736,000	463,000	273,000
2035	736,000	736,000	486,000	250,000
2036	736,000	736,000	509,000	227,000
2037	736,000	736,000	534,000	202,000
2038	736,000	736,000	559,000	177,000
2039	736,000	736,000	586,000	150,000
2040	736,000	736,000	614,000	122,000
2041	736,000	736,000	644,000	92,000
2042	736,000	736,000	675,000	61,000
2043	736,000	736,000	717,000	19,000
	14,720,000	14,720,000	9,400,000	5,320,000



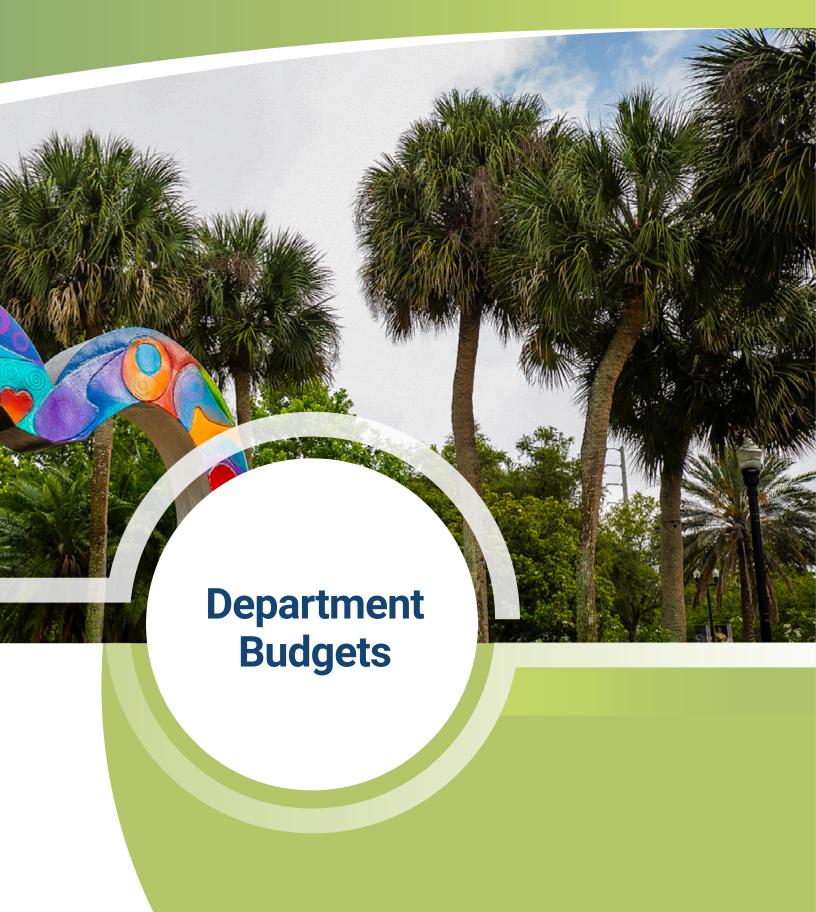
2024 Wastewater Capital Projects Loan

Type of Debt: Bank-Qualified Debt

Interest Rate: 4.75% (est)

Term: 20 Coverage Ratio: TBD

Year	Fund		Totals	
	Wastewater	Total Debt Service	Principal	Interest
2024	741,000	741,000	293,000	448,000
2025	741,000	741,000	307,000	434,000
2026	741,000	741,000	322,000	419,000
2027	741,000	741,000	337,000	404,000
2028	741,000	741,000	353,000	388,000
2029	741,000	741,000	370,000	371,000
2030	741,000	741,000	388,000	353,000
2031	741,000	741,000	407,000	334,000
2032	741,000	741,000	426,000	315,000
2033	741,000	741,000	447,000	294,000
2034	741,000	741,000	468,000	273,000
2035	741,000	741,000	491,000	250,000
2036	741,000	741,000	515,000	226,000
2037	741,000	741,000	539,000	202,000
2038	741,000	741,000	565,000	176,000
2039	741,000	741,000	592,000	149,000
2040	741,000	741,000	623,000	118,000
2041	741,000	741,000	653,000	88,000
2042	741,000	741,000	685,000	56,000
2043	741,000	741,000	719,000	22,000
	14,820,000	14,820,000	9,500,000	5,320,000







Department Summary

The City Manager, through the Administration Department, provides the overall administrative direction for City operations. The City Commission appoints the City Manager who is responsible for hiring the department directors and directly supervises the Assistant City Manager, the Police Chief, Fire Chief, Human Resources Director, City Clerk, Performance & Budget Director, and Communications & Engagement Director. The City Manager's Office, the City Attorney's Office, the City Clerk's Office, the Office of Performance & Budget (OPB), and Communications & Engagement Division make up the Administration Department.

FY 2024 Strategic Initiatives

The Administration Department continues to grow its efforts to facilitate organizational strategic alignment, staff engagement, and a high-performance organization with investments for FY 2024. Among these efforts are:

- Advancing preparations for the development of Horizon West Bay, a catalyst project for downtown Largo.
 Administration staff are supporting stakeholders through construction phases, reducing paper records through digitization to prepare for the move, and developing additional downtown gateway signage.
- Building capacity by creating more efficient processes and streamlining tools.
- Promoting team engagement and supporting a culture of reward and recognition.
- Developing internal intranet capabilities using Sharepoint as part of the ongoing implementation of the Microsoft environment citywide.
- Supporting community and organizational sustainability with the next phase of the Sustainability & Resilience Action Plan and a phase two of developing an organizational training and development program.



Department Personnel Summary (FTE)								
Program	FY 2021	FY 2022	FY 2023	FY 2024				
City Managers Office	3.25	3.25	3.25	3.25				
Office of Performance & Budget (OPB)	9.25	10.25	12.25	12.25				
City Attorney's Office	0.75	0.75	0.75	0.75				
City Clerk	4.63	4.63	4.63	4.63				
Communications & Engagement	10.70	9.70	9.85	9.85				
Total	28.58	28.58	30.73	30.73				

Department Budget S	Summary				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	2,515,662	2,806,975	3,161,300	3,056,200	3,376,800
Operating	1,167,193	1,116,334	1,331,700	1,119,600	1,279,000
Capital	5,000	25,032	60,000	0	120,000
Other	500	0	30,500	18,500	74,800
Total	3,688,355	3,948,341	4,583,500	4,194,300	4,850,600
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
ARP Covid Recovery	0	65,495	0	117,200	119,700
General	3,480,648	3,597,332	4,208,000	3,829,200	4,341,900
CDBG	0	0	0	0	0
Construction	0	0	0	0	0
Fleet	172	172	0	0	0
Risk	33,719	34,156	47,600	37,500	49,800
Stormwater	37,098	63,941	79,600	48,700	91,400
Solid Waste	65,822	86,118	118,100	73,100	115,600
Wastewater	70,896	101,127	130,200	88,600	132,200
Total	3,688,355	3,948,341	4,583,500	4,194,300	4,850,600



City Manager's Office

The City Manager, through the Administration Department, provides the overall administrative direction for the City government. The City Commission appoints the City Manager who serves as the chief executive and administrative officer of the city government. The City Manager hires and supervises the Assistant City Manager and Department Directors, and is directly responsible for the Human Resources, Police, Fire, and Community Development Departments. The Communications & Engagement Director, City Clerk and Performance & Budget Director also report directly to the City Manager. The City Charter provides that the City Manager is to implement City policy as established by the City Commission. The City Charter also provides that the Assistant City Manager perform the duties of the City Manager in the absence or disability of that individual. The Assistant City Manager oversees the Environmental Services, Public Works, Recreation, Parks & Arts, Library, Finance, and Information Technology Departments.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	517,625	538,028	665,000	572,100	661,000
Operating	119,624	36,404	48,800	74,200	54,500
Capital	0	0	0	0	0
Other	0	0	15,500	15,500	4,800
Total	637,249	574,432	729,300	661,800	720,300

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	637,249	574,432	729,300	661,800	720,300
Total	637,249	574,432	729,300	661,800	720,300



Office of Performance & Budget

The Office of Performance & Budget (OPB) leads organizational change initiatives, including process improvements, performance measurement and strategic planning. OPB prepares the Annual Operating Budget and Capital Improvement Program (CIP), oversees grant writing and administration, and conducts analyses to support efficient and effective services. Organization-wide efforts on sustainability and resilience are led out of OPB. This office also coordinates all City purchasing activity including purchasing contract review, requests for proposals (RFP), bids, contracts, specification development, purchase orders and vendor relations. Working in concert with these functions is the City's Intergovernmental Relations Program, which includes legislative affairs and grant administration. The Performance & Budget Director oversees Intergovernmental Relations, Procurement, Sustainability and Resilience, and the Performance & Budget Team. The OPB Manager directly supervises the Performance & Analyst team.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	866,505	1,054,294	1,174,600	1,173,500	1,306,100
Operating	118,470	277,428	242,400	227,200	219,200
Capital	5,000	0	0	0	0
Other	0	0	0	0	55,000
Total	989,975	1,331,722	1,417,000	1,400,700	1,580,300

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
ARP Covid Recovery	0	65,495	0	117,200	119,700
General	803,982	1,008,889	1,075,800	1,058,800	1,084,600
Construction	0	0	0	0	0
CDBG	0	0	0	0	0
Fleet	172	172	0	0	0
Risk	33,719	34,156	47,600	37,500	49,800
Solid Waste	44,107	58,001	83,800	49,900	102,600
Stormwater	37,098	63,882	79,600	48,700	91,400
Wastewater	70,896	101,127	130,200	88,600	132,200
Total	989,975	1,331,722	1,417,000	1,400,700	1,580,300



City Clerk's Office

The City Clerk's Office oversees records management, coordination of City Commission meetings and materials, legal advertising, maintenance of the Code of Ordinances, administration of municipal elections, cemetery lot sales, and recording of legal documents. Other responsibilities of this program include operating the City's switchboard and front desk, mail and package processing, and providing courier service to all City facilities.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	324,486	350,109	375,900	362,600	388,900
Operating	140,800	151,497	190,200	213,800	173,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	465,286	501,606	566,100	576,400	561,900

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	465,286	501,606	566,100	576,400	561,900
Total	465,286	501,606	566,100	576,400	561,900



City Attorney's Office

The City Attorney is appointed by the City Manager with the approval of the City Commission. The City Attorney provides general legal advice to the City Commission, City Manager, and all City Departments. The City Attorney is under contract with the City and prepares and reviews ordinances, resolutions, contracts, and legal agreements including annexation agreements, represents the City in legal proceedings, and coordinates the activities of outside legal counsel.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	50,490	45,077	46,800	47,600	48,700
Operating	564,752	411,837	562,400	398,200	595,300
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	615,242	456,914	609,200	445,800	644,000

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	615,242	456,914	609,200	445,800	644,000
Total	615,242	456,914	609,200	445,800	644,000



Communications & Engagement Division

The main objective of the Communications & Engagement (C&E) Division is to create, maintain and enhance the City's brand identity. Working collaboratively with City Departments, C&E seeks to support, enhance and progress efforts to realize the City's vision to be the Community of Choice in Tampa Bay. Communications & Engagement leads marketing, advertising, and public information initiatives, as well as directs internal communications, community outreach and engagement, and multimedia communications. The Division seeks to raise awareness and participation in city services and programs to residents, businesses, and visitors of Largo by creating relationships and connections in the community. Communications and Engagement is also responsible for the administration of the City's website (largo.com), social media outlets, and Largo TV (LTV), which broadcast City Commission meetings.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	756,556	819,467	899,000	900,400	972,100
Operating	223,548	239,168	287,900	206,200	237,000
Capital	0	25,032	60,000	0	120,000
Other	500	0	15,000	3,000	15,000
Total	980,604	1,083,667	1,261,900	1,109,600	1,344,100

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	958,889	1,055,491	1,227,600	1,086,400	1,331,100
Solid Waste	21,715	28,117	34,300	23,200	13,000
Stormwater	0	59	0	0	0
Wastewater	0	0	0	0	0
Total	980,604	1,083,667	1,261,900	1,109,600	1,344,100



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					
Assistant City Manager	1.00	1.00	1.00	1.00	0.00
City Clerk	1.00	1.00	1.00	1.00	0.00
City Manager	1.00	1.00	1.00	1.00	0.00
Communications & Engagement Director	1.00	1.00	1.00	1.00	0.00
Communications & Marketing Manager	1.00	0.00	0.00	0.00	0.00
Communications & Marketing Specialist	2.00	2.00	2.00	2.00	0.00
Communications Manager	0.00	0.00	0.00	1.00	1.00
Communications Strategist	0.00	0.00	1.00	0.00	-1.00
Community Engagement Administrator	1.00	1.00	1.00	1.00	0.00
Community Engagement Specialist	1.00	1.00	1.00	1.00	0.00
Contracts and Procurement Administrator	1.00	1.00	1.00	1.00	0.00
Deputy City Clerk	1.00	1.00	1.00	1.00	0.00
Digital Engagement Specialist	1.00	1.00	0.00	0.00	0.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	0.00
Graphic Designer	0.00	1.00	1.00	1.00	0.00
Grant Manager	0.00	0.00	1.00	1.00	0.00
Intergovernmental Relations Coordinator	1.00	1.00	1.00	1.00	0.00
Performance & Budget Analyst (I, II, III)	3.00	3.00	4.00	4.00	0.00
Management Fellow	1.00	1.00	1.00	1.00	0.00
Multimedia Supervisor	1.00	1.00	1.00	1.00	0.00
Multimedia Technician	0.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	0.00	0.00	0.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Performance & Budget Director	1.00	1.00	1.00	1.00	0.00
Performance & Budget Manager	1.00	1.00	1.00	1.00	0.00
Procurement Analyst	1.00	1.00	1.00	1.00	0.00
Records Technician	0.00	1.00	1.00	1.00	0.00
Sustainability Program Administrator	1.00	1.00	1.00	1.00	0.00
Part-Time					
Courier	0.50	0.50	0.50	0.50	0.00
Graphics Designer	0.85	0.35	0.50	0.50	0.00
Multimedia Technician	0.50	0.00	0.00	0.00	0.00
Office Specialist	1.13	1.13	1.13	1.13	0.00
Production Assistant	0.35	0.35	0.35	0.35	0.00
Variable/Temporary					
Intern	0.25	0.25	0.25	0.25	0.00
Total	28.58	28.58	30.73	30.73	0.00





Department Summary

The Community Development Department provides various services related to the physical and economic development of the City. The Department is responsible for implementation of the citywide Strategic Plan, land use planning, building review, development services, code enforcement, redevelopment planning, annexation, economic development, and housing activities. The Department also provides staff support to the Planning Board, Code Enforcement Board, Special Magistrate, Community Development Advisory Board, and the Community Redevelopment Agency Advisory Board.

FY 2024 Strategic Initiatives

The Community Development Department continues to focus attention on improving the economic condition of the city through annexation and redevelopment. The Community Development Department has several new strategic investments expanding capacity for service delivery included in the FY 2024 budget.

Included in the FY 2024 budget is:

- Continued focus on implementation of new community development and regulation software.
- Updating and modernizing codes and regulations to meet community needs.
- Providing support for residents in redeveloping mobile home parks to help prevent homelessness and lessen impact of displacement from redevelopment.
- Preserve and enhance affordable housing opportunities.
- Activate Downtown Largo and continue developing an interconnected downtown.
- Investing in connecting our community with resources through the addition of a Homeless Outreach Specialist.



Department Personnel Summary (FTE)							
Program	FY 2021	FY 2022	FY 2023	FY 2024			
Administration	4.50	4.50	4.50	4.50			
Econ. Develop.	3.25	3.25	4.25	4.25			
Building	19.05	19.05	19.05	19.05			
Com. Standard	8.45	8.45	8.45	8.45			
Housing	4.00	4.00	5.00	6.00			
Planning	7.25	8.25	9.25	9.25			
Total	46.50	47.50	50.50	51.50			

Department Budget S	Summary				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	3,223,285	3,535,050	4,353,800	3,978,000	4,653,100
Operating	1,746,170	2,416,896	3,703,500	3,377,000	3,415,100
Capital	1,399,897	(46,950)	440,000	892,700	2,818,900
Other	636,309	757,557	2,499,700	3,517,900	2,834,800
Total	7,005,661	6,662,553	10,997,000	11,765,600	13,721,900
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
ARP Covid Recovery	0	0	0	58,300	91,200
General	2,423,660	2,403,369	3,151,900	2,569,100	3,235,500
CDBG	912,318	1,064,753	1,399,100	2,877,900	1,062,800
Construction	1,511,148	1,734,855	1,994,400	1,859,000	2,134,900
CRA	1,554,748	87,450	1,675,500	1,399,100	4,159,400
Home	204,654	161,970	854,200	285,400	1,290,800
HTF	270	858	73,400	700	76,700
Lost	0	0	0	0	C
Ship	398,020	1,205,868	1,843,500	2,716,100	1,665,600
Trust	843	3,430	5,000	0	5,000
Total	7,005,661	6,662,553	10,997,000	11,765,600	13,721,900



Administration Division

The Community Development Administration Division provides direction, supervision, and clerical support to the Department and its collective citizen boards: Planning Board; Code Enforcement Board; Special Magistrate; the Community Development Advisory Board (CDAB); and, the Community Redevelopment Area Advisory Board (CRAAB).

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	414,571	506,895	540,000	520,300	542,500
Operating	106,405	103,212	107,500	118,500	100,200
Capital	0	0	0	0	0
Other	328,625	0	14,800	14,800	4,800
Total	849,601	610,107	662,300	653,600	647,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	841,118	593,319	644,800	635,700	628,900
CRA	8,483	16,788	17,500	17,900	18,600
Total	849,601	610,107	662,300	653,600	647,500

Building Division

The Building Division oversees permitting, development, and undertakes enforcement activities for correction of unsafe building conditions. Guided by state and local laws, staff provides building permit and inspection services to ensure adherence with adopted codes and standards. The Division provides permitting and inspection services for all buildings and structures governed by the Florida Building Code. The Division also collects and processes Business Tax Receipts.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,249,293	1,334,652	1,547,000	1,480,200	1,621,300
Operating	267,636	401,451	442,500	368,900	474,000
Capital	0	0	0	0	41,000
Other	0	0	9,900	9,900	3,600
Total	1.516.930	1.736.103	1,999,400	1.859.000	2.139.900

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	4,939	(2,182)	0	0	0
Construction	1,511,148	1,734,855	1,994,400	1,859,000	2,134,900
Trust	843	3,430	5,000	0	5,000
Total	1,516,930	1,736,103	1,999,400	1,859,000	2,139,900



Community Standards Division

The Community Standards Division maintains quality of life in Largo by ensuring compliance with the City of Largo's Code of Ordinances and the Comprehensive Development Code. The program works with residents and business owners to bring their properties into compliance with the local codes and prepares and presents cases before the Code Enforcement Board and the Special Magistrate. The Division also undertakes activities for abatement of nuisance and abandoned properties.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	585,750	611,186	688,300	600,900	658,200
Operating	178,587	369,778	516,000	306,600	428,400
Capital	26,428	0	0	0	0
Other	1,561	0	0	0	0
Total	792,327	980,964	1,204,300	907,500	1,086,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	792,327	980,964	1,204,300	907,500	1,086,600
Total	792,327	980,964	1,204,300	907,500	1,086,600

Economic Development Division

The Economic Development Division administers the annexation program, business assistance, business recruitment, the two Community Redevelopment Districts, redevelopment initiatives, and all aspects of economic development for the City of Largo. The Division also provides support to the Community Redevelopment Agency Advisory Board (CRAAB).

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	221,838	165,789	378,200	277,100	394,600
Operating	147,820	111,583	383,600	259,800	371,700
Capital	1,373,469	(46,950)	40,000	(110,000)	2,677,900
Other	41,191	0	1,177,300	1,156,300	1,132,300
Total	1,784,318	230,422	1,979,100	1,583,200	4,576,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	238,053	159,760	321,100	202,000	435,700
CRA	1,546,265	70,662	1,658,000	1,381,200	4,140,800
Total	1,784,318	230,422	1,979,100	1,583,200	4,576,500

Housing Division

The Housing Division focuses on improving low to moderate-income neighborhoods and households through increasing homeownership, maintaining existing housing, improving neighborhood infrastructure, and providing incentives for the construction of new affordable housing. Many of the projects are directed towards the Community Redevelopment Districts and surrounding neighborhoods, as well as other areas of low- to moderate-income throughout the City. In addition, the Division manages grants to sub-recipients for public services and capital



improvements. Federal, state, and county grants provide the majority of funding for programs, and program income is derived from the payback of loans and the sale of City-developed properties.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	236,179	378,659	405,300	456,500	631,300
Operating	1,014,151	1,396,019	2,170,600	2,258,400	1,961,100
Capital	0	0	400,000	1,002,700	100,000
Other	264,932	757,557	1,297,700	2,336,900	1,694,100
Total	1,515,263	2,532,235	4,273,600	6,054,500	4,386,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
ARP COVID Recovery	0	0	0	58,300	91,200
CDBG	912,318	1,064,753	1,399,100	2,877,900	1,062,800
Home	204,654	161,970	854,200	285,400	1,290,800
HTF	270	858	73,400	700	76,700
SHIP	398,020	1,205,868	1,843,500	2,716,100	1,665,600
General	0	98,786	103,400	116,100	199,400
Total	1,515,263	2,532,235	4,273,600	6,054,500	4,386,500

Planning Division

The Planning Division performs current and long-range planning activities, research, and provides technical assistance to other City departments, the City Commission, advisory boards, and the general public. A major responsibility of this division is the review and preparation of reports for new development through site plan review. The Division prepares, updates, and monitors the Comprehensive Plan and Comprehensive Development Code, as well as the preparation of special projects such as Special Area Plans. The Division also provides support to the Community Development Advisory Board (CDAB) and prepares and presents cases to the Planning Board.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	515,652	537,869	795,000	643,000	805,200
Operating	31,571	34,853	83,300	64,800	79,700
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	547,223	572,722	878,300	707,800	884,900

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	547,223	572,722	878,300	707,800	884,900
Total	547,223	572,722	878,300	707,800	884,900



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					
Assistant Building Official	1.00	1.00	1.00	1.00	0.00
Assistant Director	1.00	1.00	1.00	1.00	0.00
Board Support Specialist	2.00	2.00	2.00	2.00	0.00
Building Inspector	6.00	6.00	6.00	6.00	0.00
Building Official	1.00	1.00	1.00	1.00	0.00
Chief Building Inspector	1.00	1.00	1.00	1.00	0.00
Chief Code Officer	1.00	1.00	1.00	1.00	0.00
Code Compliance Officer	1.00	1.00	1.00	0.00	-1.00
Community Standards Manager	1.00	1.00	1.00	1.00	0.00
Code Enforcement Officer	4.00	4.00	4.00	5.00	1.00
Community Development Director	1.00	1.00	1.00	1.00	0.00
Downtown Administrator	0.00	0.00	1.00	1.00	0.00
Economic Development Coordinator	2.00	2.00	2.00	2.00	0.00
Economic Development Manager	1.00	1.00	1.00	1.00	0.00
Homeless Outreach Specialist	0.00	0.00	0.00	1.00	1.00
Housing Construction Specialist	1.00	1.00	1.00	1.00	0.00
Housing Finance Specialist	1.00	1.00	1.00	1.00	0.00
Housing Grant Specialist	1.00	1.00	1.00	1.00	0.00
Housing Manager	1.00	1.00	1.00	1.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Office Specialist	2.00	2.00	2.00	2.00	0.00
Permit Technician	5.00	5.00	5.00	5.00	0.00
Permitting Services Supervisor	1.00	1.00	1.00	1.00	0.00
Planner (I,II,III)	3.00	4.00	4.00	4.00	0.00
Planning Manager	1.00	1.00	1.00	1.00	0.00
Planning Technician	2.00	2.00	2.00	2.00	0.00
Plans Examiner (Senior)	3.00	3.00	3.00	3.00	0.00
Principal Planner	1.00	1.00	2.00	2.00	0.00
Part-Time					
Variable/Temporary					
Housing Grant Specialist (Temp)	0.00	0.00	1.00	1.00	0.00
Intern	0.50	0.50	0.50	0.50	0.00
Total	46.50	47.50	50.50	51.50	1.00





Department Summary

The Engineering Services Department's mission is to serve internal and external customers – City departments, residents and businesses – with responsive, current, and cost-effective engineering solutions supporting the operation, maintenance, and improvement of the City's stormwater, wastewater, and transportation systems. The Department provides engineering design, project management, construction inspection, permit compliance, technical assistance, contract administration, and development review for a diverse array of capital projects. Engineering's resources directly support CIP projects including stormwater systems, sanitary sewer collection pumping systems, reclaimed distribution and transmission systems, roadways, sidewalks, as well as traffic and pedestrian safety infrastructure.

FY 2024 Strategic Initiatives

The Engineering Services Department continues to focus on renewing, maintaining, and enhancing infrastructure through a series of projects. The department has a number of initiatives that will be key in ensuring public health and safety by investing in quality public infrastructure. The FY 2024 initiatives include:

- The Engineering Department will focus on updating the current ADA Transition Plan and continue addressing ADA compliance repairs through standalone CIP projects and service requests. Annual ADA deficiency repairs will provide increased accessibility to the public right-of-way for persons with disabilities.
- In conjunction with the Florida Department of Transportation, the City will access a portion of the bridges
 and concrete structures throughout the City. Engineering will coordinate the evaluation of existing structures
 not currently being inspected within the National Bridge Inspection Program and provide remediation
 plans. This crucial and proactive assessment will ensure addressing any structural defects and incorporate
 enhancements to mitigate future sea level rising.
- The Engineering Department will continue to align its sustainability and resiliency goals with Largo's Plan. Engineering is committed to implementing and maintaining a comprehensive strategy to advance sustainability and resilience within both the building and infrastructure portfolios citywide. This year's projects include the Largo Central Park Restroom, Fire Station 39, and Citywide Bridge and Structures Evaluation.
- The Engineering Department will continue to build out its roadway network with the Rosery Road Phase 2, East Rosery, Gladys Street, 4th St NW, and Valencia Dr. S projects. These projects improve the structural condition of the road, improve stormwater infrastructure, and practical multimodal access with bike lanes and urban trails.
- The Engineering Department will use Local Option Sales Tax ("Penny for Pinellas") funding to improve stormwater management. FY 2024 funds will focus on the construction of numerous improvements, including the Venetian Gardens and Church Creek projects.



Department Personnel Summary (FTE)								
Program	FY 2021	FY 2022	FY 2023	FY 2024				
Administration & Asset Management	6.00	6.00	6.00	6.00				
Permitting & Regulatory Compliance	3.50	3.50	3.50	3.50				
Planning & Design	5.00	5.00	5.00	5.00				
Construction Management	8.50	10.50	10.50	10.50				
Capital Projects	0.00	0.00	0.00	0.00				
Total	23.00	25.00	25.00	25.00				

Department Budget S	ummary				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	2,000,642	2,161,239	2,541,900	2,279,400	2,606,500
Operating	1,011,788	1,108,155	1,605,600	1,478,500	1,324,700
Capital	2,805,330	3,452,717	16,241,500	8,526,600	24,454,300
Other	0	0	12,000	12,000	3,600
Total	5,817,760	6,722,111	20,401,000	12,296,500	28,389,100
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	796,038	1,041,037	1,185,100	1,170,900	1,232,000
Stormwater	1,257,072	1,299,050	3,810,200	1,929,300	5,496,100
County Gas Tax	156,328	157,813	1,472,000	610,600	1,522,000
Wastewater	1,242,637	1,501,237	1,453,200	1,411,500	1,439,700
LOST	1,166,004	2,476,322	11,385,400	6,742,300	16,298,900
MIF	0	14,342	465,300	150,300	2,136,000
TIF	110,821	339,087	629,800	281,600	114,600
Transportation Capital Projects Fund	1,018,598	-115,814	0	0	(
Tree	70,260	9,037	0	0	149,800
Total	5,817,760	6,722,111	20,401,000	12,296,500	28,389,100



Administration & Asset Management

This program provides administration services to the Engineering Services Department, asset management and coordination planning for the City, and is responsible for major asset portfolios. This program is also responsible for asset management technologies supporting the Department.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	700,173	743,485	796,900	746,800	820,000
Operating	138,701	198,251	254,100	171,700	240,800
Capital	0	0	0	0	0
Other	0	0	12,000	12,000	3,600
Total	838,874	941,736	1,063,000	930,500	1,064,400

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	293,087	336,050	379,900	352,000	375,800
Stormwater	196,821	206,127	239,700	216,600	251,800
Wastewater	348,965	399,559	443,400	361,900	436,800
Total	838,874	941,736	1,063,000	930,500	1,064,400

Permitting & Regulatory Compliance Division

This Division implements Engineering's development review, stormwater management, and water quality compliance efforts.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	297,907	307,292	347,100	318,200	363,200
Operating	138,672	130,111	201,400	161,500	244,200
Capital	18,408	13,683	0	0	0
Other	0	0	0	0	0
Total	454,986	451,086	548,500	479,700	607,400

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	78,866	98,417	96,000	124,700	94,500
Stormwater	272,303	264,899	321,600	261,000	377,600
Wastewater	103,817	87,770	130,900	94,000	135,300
Total	454,986	451,086	548,500	479,700	607,400



Planning & Design

The Planning & Design Division oversees in-house design work for various capital projects managed by the Engineering Services Department. These services include design for roadway, stormwater, and sanitary sewer projects that may be conducted in conjunction with Public Works, Environmental Services, Community Development, and other City departments.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	387,647	364,193	452,600	357,100	461,500
Operating	442,587	416,366	983,500	852,000	683,100
Capital	0	0	0	0	15,000
Other	0	0	0	0	0
Total	830,233	780,559	1,436,100	1,209,100	1,159,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	181,116	178,727	232,100	181,200	264,600
Stormwater	373,158	91,248	717,800	511,500	427,100
Wastewater	275,959	510,584	486,200	516,400	467,900
TIF	0	0	0	0	0
Total	830,233	780,559	1,436,100	1,209,100	1,159,600

Construction Management

The purpose of this program is to manage capital improvement projects for the City, including horizontal and vertical infrastructure (facilities, wastewater, stormwater, and road construction). The program coordinates capital projects with partner departments, regulatory agencies, contracted engineering firms, and construction contractors. The program also assists in the development and implementation of the Sanitary Sewer System Capacity Management, Operation, and Maintenance (CMOM) Plan.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	614,916	746,269	945,300	857,300	961,800
Operating	222,658	250,490	48,600	175,300	64,600
Capital	14,123	0	0	0	41,000
Other	0	0	0	0	0
Total	851.697	996.759	993.900	1.032.600	1.067.400

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	242,969	427,843	477,100	513,000	497,100
Stormwater	136,394	107,155	166,100	122,400	212,600
Wastewater	472,333	461,761	350,700	397,200	357,700
Total	851,697	996,759	993,900	1,032,600	1,067,400



Capital Projects

This program accounts for design and construction of mobility, stormwater, and wastewater projects budgeted within the County Gas Tax Fund, Transportation Impact Fee, Multimodal Impact Fee, Stormwater Fund, Local Option Sales Tax Fund, and/or Wastewater Fund. Funds for this program are used to improve infrastructure through road resurfacing or reconstruction, upgrade traffic signals at intersections, and other infrastructure improvements associated with the transportation network, wastewater system, and stormwater management system.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	0	0	0	0	0
Operating	69,170	112,937	118,000	118,000	92,000
Capital	2,772,800	3,439,034	16,241,500	8,526,600	24,398,300
Other	0	0	0	0	0
Total	2,841,970	3,551,971	16,359,500	8,644,600	24,490,300

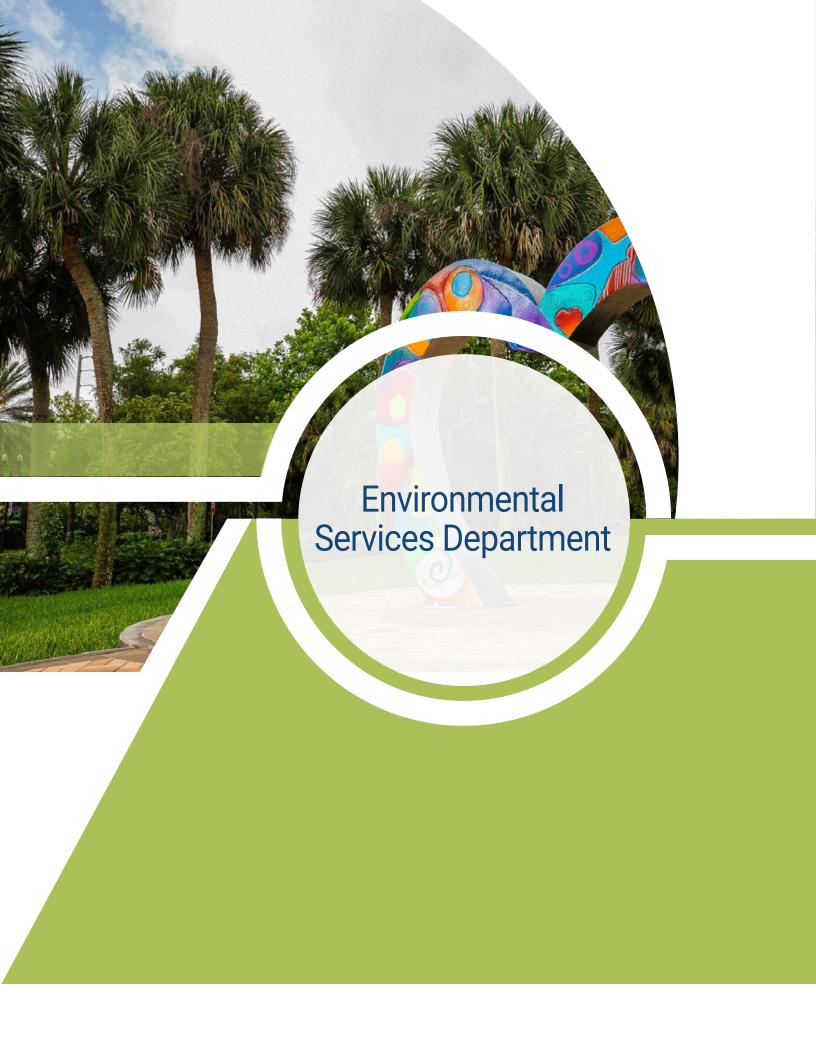
Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
County Gas Tax	156,328	157,813	1,472,000	610,600	1,522,000
LOST	1,166,004	2,476,322	11,385,400	6,742,300	16,298,900
TIF	110,821	339,087	629,800	281,600	114,600
MIF	0	14,342	465,300	150,300	2,136,000
Tree Fund	70,260	9,037	0	0	149,800
Stormwater	278,395	629,621	2,365,000	817,800	4,227,000
Wastewater	41,563	41,563	42,000	42,000	42,000
General	0	0	0	0	0
Transp Cap Projects	1,018,598	(115,814)	0	0	0
Total	2,841,970	3,551,971	16,359,500	8,644,600	24,490,300



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					
Asset Mgmt. Data Coord.	1.00	1.00	1.00	1.00	0.00
Assistant Director	1.00	1.00	1.00	1.00	0.00
Chief Engineering Inspector	1.00	1.00	1.00	1.00	0.00
Construction Manager	1.00	2.00	2.00	2.00	0.00
Construction Project Administrator	0.00	1.00	1.00	1.00	0.00
Construction Project Supervisor	1.00	0.00	0.00	0.00	0.00
Construction Project Coordinator	0.00	1.00	1.00	1.00	0.00
Eng. Svcs Director/City Engineer	1.00	1.00	1.00	1.00	0.00
Engineer (I,II,III,IV)	3.00	4.00	4.00	4.00	0.00
Engineering Inspector	5.00	5.00	5.00	5.00	0.00
Engineering Technician (I,II,III)	2.00	1.00	1.00	1.00	0.00
Ofiice Administrator	1.00	1.00	1.00	1.00	0.00
Program Engineer	2.00	2.00	2.00	2.00	0.00
Senior Engineer	2.00	2.00	2.00	1.00	-1.00
Senior Project Manager	0.00	0.00	0.00	1.00	1.00
Stormwater Program Administrator	1.00	1.00	1.00	1.00	0.00
Part-Time					
Variable/Temporary					
Intern	1.00	1.00	1.00	1.00	0.00
Total	23.00	25.00	25.00	25.00	0.00





Department Summary

The mission of the Environmental Services Department is to ensure a healthy and sustainable environment for the community. Environmental Services strives to be recognized as a high performance, innovative service organization dedicated to protecting public health and the environment. The Department is responsible for the collection, transmission, treatment of wastewater, and the resale of the highly-treated wastewater by-products (reclaimed water and pelletized biosolids). Environmental Services is comprised of five programs: Administration, Wastewater Collections, Wastewater Reclaimed Water.

FY 2024 Strategic Initiatives

The primary initiatives for Environmental Services in FY 2024 are to address key issues in the collection system such as inflow, infiltration and resiliency to eliminate sanitary sewer overflows. The Department is also focused on providing proper maintenance and replacement schedules to ensure continuous service. FY 2024 initiatives include:

- Investment in inflow and infiltration study and abatement projects to reduce extraneous flows entering the collection system which impact operation and maintenance.
- Increasing collection system resiliency by addressing vulnerable lift stations located in the floodplain by raising key components to minimize system failures ie. power sources, wet wells, control panels, generator through the addition of stand-by generators.
- Replacing aging infrastructure, including an uninterruptible power supply (UPS) and denitrification blowers and a digester blower to remain resilient during power outages and compliant with nitrogen limits.
- Re-align team members with an asset management focus. With a focus on the treatment plant first, the
 asset management team/representatives will continue progress towards a reliability centered maintenance
 program that strives to assess the equipment to a level that will allow failure prediction.
- Continue partnerships with IT and other city departments to streamline existing processes and supporting
 information infrastructure (hardware/software) to optimize data collection, analysis, usage and data-driven
 decision making, while simultaneously reducing system redundancies and maximizing system availability
 to stakeholders.
- Development of a strategic plan in alignment with the City strategic plan to identify goals and initiatives
 that will help better serve the community and show team members how they provide superior services that
 inspire community pride.



Department Personnel Summary (FTE)							
Program	FY 2021	FY 2022	FY 2023	FY 2024			
Administration	8.00	8.00	8.25	8.25			
Wastewater Collections	28.00	29.00	31.00	30.00			
WWRF	33.00	33.00	32.00	32.00			
Environmental Control	11.75	11.75	12.00	12.00			
Reclaimed Water	6.50	6.50	6.00	6.00			
Total	87.25	88.25	89.25	88.25			

Department Budge	t Summary				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	5,871,929	5,879,018	7,381,500	6,472,100	7,849,400
Operating	12,627,313	13,591,883	15,718,700	16,272,000	16,340,600
Capital	0	0	0	0	0
Other	549,908	517,135	45,900	45,900	15,600
Total	19,049,150	19,988,036	23,146,100	22,790,000	24,205,600
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Wastewater	19,049,150	19,988,036	23,146,100	22,790,000	24,205,600
Total	19,049,150	19,988,036	23,146,100	22,790,000	24,205,600



Administration Program

This program includes personnel responsible for the administrative and financial aspects of the Environmental Services Department. Responsibilities of the program include overall policy guidance, budget management, Capital Improvements Program (CIP) project development, revenue forecasting, contract management, and performance measurement.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	638,050	645,981	767,700	705,800	894,600
Operating	1,089,695	1,587,761	1,171,400	1,380,700	1,344,400
Capital	NA	NA	NA	NA	NA
Other	549,908	517,135	45,900	45,900	15,600
Total	2,277,653	2,750,877	1,985,000	2,132,400	2,254,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Wastewater	2,277,653	2,750,877	1,985,000	2,132,400	2,254,600
Total	2,277,653	2,750,877	1,985,000	2,132,400	2,254,600

Wastewater Collections Program

The Wastewater Collections program provides maintenance and repair to the wastewater collection system. The Sanitary Sewer District population totals approximately 123,000 and covers a service area of 38 square miles. The wastewater collection system includes 51 lift stations, over 5,400 manholes, and 293 miles of gravity piping. The system's gravity lines, force mains, and lift stations are maintained via line televising, cleaning and debris removal, point repairs and reconstruction, and electronic instrumentation.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,655,427	1,589,330	2,297,300	1,753,900	2,431,700
Operating	3,318,546	4,000,213	4,735,200	4,663,700	4,728,800
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	4,973,973	5,589,543	7,032,500	6,417,600	7,160,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Wastewater	4,973,973	5,589,543	7,032,500	6,417,600	7,160,500
Total	4,973,973	5,589,543	7,032,500	6,417,600	7,160,500



Wastewater Reclamation Facility Program

The Wastewater Reclamation Facility (WWRF) receives, treats, disposes and recycles all flows from the wastewater collection system, and produces treated effluent for use in the City's reclaimed water system. Highly-treated effluent is discharged into Tampa Bay via the Feather Sound Lake system. Pelletized biosolids are manufactured and sold for fertilizer application.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	2,193,417	2,315,085	2,742,100	2,547,500	2,883,000
Operating	7,195,324	7,046,593	8,501,400	9,013,700	8,786,800
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	9,388,741	9,361,678	11,243,500	11,561,200	11,669,800

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Wastewater	9,388,741	9,361,678	11,243,500	11,561,200	11,669,800
Total	9,388,741	9,361,678	11,243,500	11,561,200	11,669,800

Environmental Control Program

The Environmental Control program consists of four separate functions pertaining to wastewater regulation: Industrial Pretreatment, Privately-Owned Collection and Transmission Systems (POCTS), Commercial Users, and the Laboratory. The Laboratory is State-certified and has responsibility over the sampling and analytic needs of the Wastewater Reclamation Facility (WWRF). The Industrial Pretreatment Program (IPP) conducts field investigation and sampling of various industrial and commercial discharges to the wastewater collection system. The POCTS program oversees the permitting, inspection, and compliance monitoring of private lift stations and privately owned sanitary sewer collection systems connected to the City's system. POCTS personnel verify that all private infrastructure connected to the City's system is maintained in accordance with applicable federal, state, and local regulations. The Commercial Users program monitors facilities with commercial kitchens, oil/water separators, and lint traps in order to protect the City's sanitary sewer collection system and wastewater treatment facility.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	923,198	881,787	1,070,800	1,006,100	1,086,600
Operating	323,919	262,857	442,100	314,600	462,100
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1.247.117	1.144.644	1.512.900	1.320.700	1.548,700

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Wastewater	1,247,117	1,144,644	1,512,900	1,320,700	1,548,700
Total	1,247,117	1,144,644	1,512,900	1,320,700	1,548,700



Reclaimed Water Program

The Reclaimed Water program manages the supply, maintenance, and distribution of reclaimed water to service areas within the Largo Sanitary Sewer District. The Wastewater Reclamation Facility (WWRF) produces high quality wastewater effluent, to be used as an alternate source of water for irrigation and industrial applications. The City's reclaimed water system provides an important mechanism for reducing Tampa Bay's nitrogen load to meet regulatory requirements.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	461,837	446,835	503,600	458,800	553,500
Operating	699,829	694,459	868,600	899,300	1,018,500
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1,161,665	1,141,294	1,372,200	1,358,100	1,572,000

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Wastewater	1,161,665	1,141,294	1,372,200	1,358,100	1,572,000
Total	1,161,665	1,141,294	1,372,200	1,358,100	1,572,000



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					
Asset Data Specialist	0.00	0.00	0.00	1.00	1.00
Asset Management Data Coordinator	0.00	0.00	0.00	1.00	1.00
Asset Support Analyst	0.00	0.00	1.00	0.00	-1.00
Biosolids Operator	3.00	3.00	3.00	3.00	0.00
Chief Plant Operator	1.00	1.00	1.00	1.00	0.00
Environmental Compliance Supervisor	1.00	1.00	1.00	1.00	0.00
Environmental Control Supervisor	1.00	1.00	1.00	1.00	0.00
Environmental Inspector	0.00	0.00	4.00	4.00	0.00
Environmental Manager	1.00	1.00	1.00	1.00	0.00
Environmental Scientist	0.00	0.00	1.00	1.00	0.00
Environmental Services Assistant Dir.	1.00	1.00	1.00	1.00	0.00
Environmental Services Director	1.00	1.00	1.00	0.00	-1.00
Environmental Specialist (I,II,Sr)	5.00	5.00	0.00	0.00	0.00
Grounds Maint Worker	2.00	2.00	2.00	0.00	-2.00
Inventory Control Coord.	1.00	1.00	1.00	1.00	0.00
Laboratory Technician	3.00	3.00	3.00	3.00	0.00
Lift Station Mechanic Assistant	0.00	0.00	0.00	1.00	1.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	1.00	1.00	1.00	0.00
Operational Secretary	2.00	2.00	2.00	2.00	0.00
Planner/Scheduler	1.00	1.00	0.00	0.00	0.00
Reclaimed Distribution Technician (I,II)	5.00	5.00	5.00	5.00	0.00
Technical Equipment Operator (I,II,Sr)	8.00	8.00	8.00	8.00	0.00
Tradesworker (I,II, Senior)	1.00	1.00	1.00	0.00	-1.00
Treatment Plant Operator (C,B,A)	13.00	13.00	13.00	13.00	0.00
Treatment Plant Shift Supervisor	3.00	4.00	4.00	4.00	0.00
Utilities Director	0.00	0.00	0.00	1.00	1.00
Utilities Mechanic (I,II,Sr)	8.00	9.00	9.00	9.00	0.00
Utilities Supervisor	6.00	5.00	5.00	5.00	0.00
Utility Locator	0.00	0.00	0.00	1.00	1.00
Utility Prog. Coord.	1.00	1.00	1.00	1.00	0.00
Wastewater Collection System Manager	1.00	1.00	1.00	1.00	0.00
Wastewater Collection Technician (I,II)	10.00	10.00	10.00	9.00	-1.00
Wastewater Flow Monitoring Technician	0.00	0.00	1.00	1.00	0.00
Wastewater Instrumentation Technician	5.00	5.00	5.00	5.00	0.00
Wastewater Manager	1.00	1.00	1.00	1.00	0.00
Part-Time					
Variable/Temporary					
Intern	0.25	0.25	0.25	0.25	0.00
Total	87.25	88.25	89.25	88.25	-1.00





Department Summary

The Finance Department maintains the City's official financial records and is responsible for ensuring that all financial transactions are properly identified, authorized, recorded, and reported. The Finance Department primarily acts as an internal service provider to other City departments; however, external services are provided to the public for utility billing services, accounts payable processing, and general financial inquiries. The Finance Department also develops and implements financial management policies, internal accounting controls and participates in citywide projects such as preparation of the five-year Capital Improvements Program (CIP) / Long Range Financial Plan and the Annual Operating Budget.

FY 2024 Strategic Initiatives

The Finance Department will continue to strive for greater accuracy, efficiency and timeliness of recording and reporting of financial information. The Finance Department will provide a major support role as it concentrates on strategic initiatives related to fiscal sustainability. Initiatives for FY 2024 include:

- Continue organizational strategic financial debt planning through coordinating upcoming debt needs for Horizon and Wastewater improvements.
- Implementation of a utility billing software that has the capability of producing more data driven reports, integrations and increase the usability for customers.
- Optimization of City-wide software allowing for greater efficiencies in reporting to internal and external stakeholders.



Total

Department Personne	el Summary (FTE)				
Program		FY 2021	FY 2022	FY 2023	FY 2024
Accounting and Finance		16.00	14.00	15.00	15.00
Total		16.00	14.00	15.00	15.00
Department Budget S	ummary				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,217,411	1,223,930	1,352,000	1,241,100	1,441,200
Operating	350,391	338,845	470,200	320,600	471,000
Capital	0	0	0	0	0
Other	0	0	7,300	7,300	44,900
Total	1,567,802	1,562,775	1,829,500	1,569,000	1,957,100
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,040,634	1,034,614	1,233,300	1,046,600	1,258,100
Stormwater	113,748	112,469	124,400	116,000	126,100
Wastewater	200,372	195,478	248,000	189,700	295,000
Solid Waste	213,047	220,214	223,800	216,700	277,900

1,562,775

1,829,500

1,569,000

1,957,100

1,567,802



Accounting and Finance Program

The Accounting and Finance program provides centralized accounting and finance services to all City departments and provides utility billing and collection services to citizens and businesses. The program ensures that all accounting transactions are properly identified, authorized, recorded, and reported. Finance has continued to receive the Government Finance Officers Association Annual Comprehensive Financial Report (ACFR) award for over 25 years.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,217,411	1,223,930	1,352,000	1,241,100	1,441,200
Operating	350,391	338,845	470,200	320,600	471,000
Capital	0	0	0	0	0
Other	0	0	7,300	7,300	44,900
Total	1,567,802	1,562,775	1,829,500	1,569,000	1,957,100

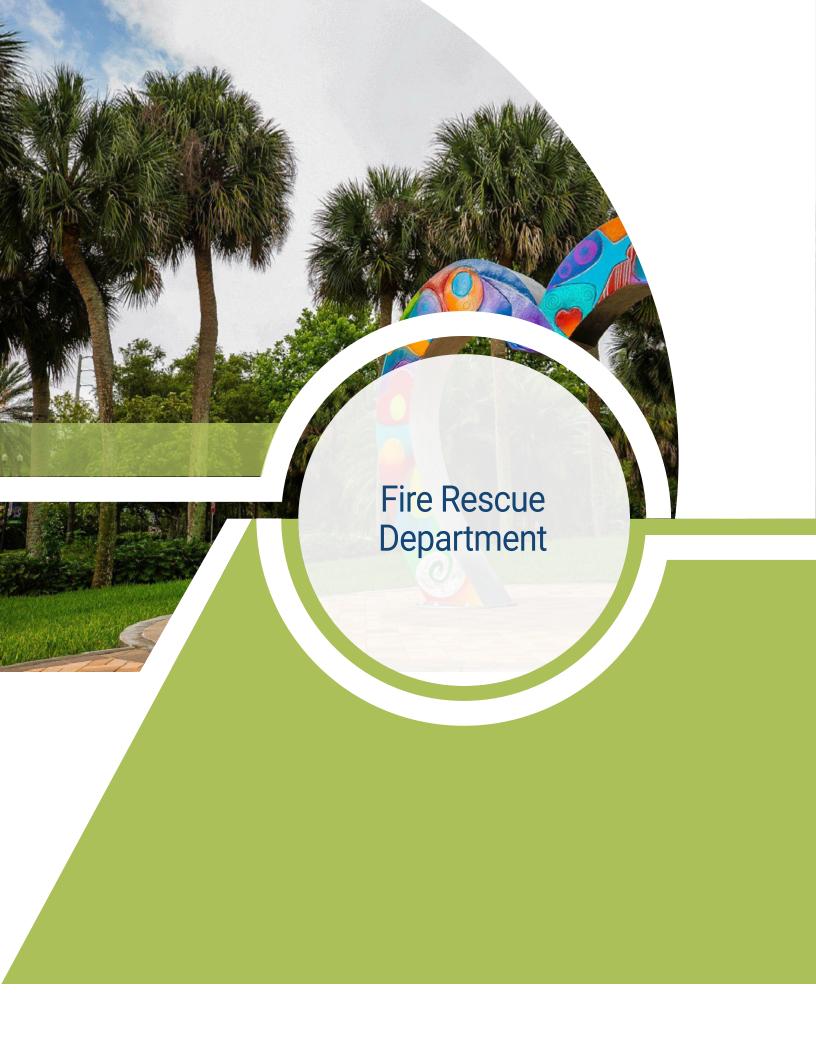
Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,040,634	1,034,614	1,233,300	1,046,600	1,258,100
Stormwater	113,748	112,469	124,400	116,000	126,100
Wastewater	200,372	195,478	248,000	189,700	295,000
Solid Waste	213,047	220,214	223,800	216,700	277,900
Total	1,567,802	1,562,775	1,829,500	1,569,000	1,957,100



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					`
Accountant	1.00	1.00	1.00	1.00	0.00
Accounting Clerk	2.00	2.00	2.00	2.00	0.00
Accounting Manager	0.00	0.00	1.00	1.00	0.00
Assistant Director	1.00	1.00	1.00	1.00	0.00
Director	1.00	1.00	1.00	1.00	0.00
Payroll Specialist	1.00	1.00	1.00	1.00	0.00
Senior Accounting Clerk	5.00	5.00	5.00	5.00	0.00
Sr. Accountant	2.00	2.00	2.00	2.00	0.00
Treasury Manager	1.00	1.00	1.00	1.00	0.00
Part-Time					
Variable/Temporary					
ERP Support	2.00	0.00	0.00	0.00	0.00
Total	16.00	14.00	15.00	15.00	0.00





The Largo Fire Rescue Department provides fire protection, emergency medical services, hazardous materials response and mitigation, technical rescue operations, fire prevention, community education and information, and disaster planning services. The Department strives to meet the needs of the community by responding to requests for assistance within 7-1/2 minutes at least 90 percent of the time. The Department achieves these goals by ensuring all personnel are trained and competent in the latest technology, methods and techniques; providing community-based education and awareness in the areas of home, workplace and personal safety; by assertively enforcing fire and life safety codes through building inspections and plan reviews; and maintaining the Department's ability to prepare and respond to the needs of citizens during a crisis. Additionally, the Department maintains a Class 1 rated protection agency by the Insurance Services Office.

FY 2024 Strategic Initiatives

In addition to providing regular fire rescue and emergency medical services, the Department ensures the health and safety of the community through effective emergency management. Largo Fire Rescue works diligently to implement emergency mitigation strategies that reduce the impact of hazards and natural disasters on the community. Initiatives for FY 2024 include:

- Addition of 4.00 FTE Medic positions, funded by Pinellas County, at Fire Station 42 to support peak demand time calls for service.
- Addition of 3.00 FTE Firefighter/ Paramedics allowing for enhanced relief staffing for current team members, aligning with the Largo Fire Rescue strategic plan goals of improving capacity and fostering a positive organizational culture.
- Create and implement the Largo Fire Rescue Community Risk Assessment/Standard of Cover (CRA/SOC) to better understand our community needs and more effectively utilize resources. This document will continue to assist with the goal of becoming an accredited agency.



Department Personnel Summary (FTE)								
Program	FY 2021	FY 2022	FY 2023	FY 2024				
Administration	12.00	12.00	12.00	12.00				
Community Risk Reduction	8.00	8.00	8.00	8.00				
High Point	24.30	24.30	24.30	24.30				
Belleair Bluffs	15.30	15.30	15.30	15.30				
Largo	98.40	98.40	102.40	109.40				
Total	158.00	158.00	162.00	169.00				

Department Budg	get Summary				
Department Budg	get Summary				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 202
Personnel	18,974,116	20,114,058	22,306,500	21,103,300	23,383,60
Operating	1,955,858	2,032,698	2,363,700	2,392,600	2,547,400
Capital	3,111,548	1,776,719	8,575,000	1,575,100	11,506,000
Other	0	0	82,100	82,100	27,600
Total	24,041,522	23,923,475	33,327,300	25,153,100	37,464,600
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	21,001,319	22,148,251	24,809,300	23,600,900	25,957,600
LOST	3,040,203	1,775,224	8,517,000	1,552,200	11,506,000
Trust	0	0	1,000	0	1,000
Total	24,041,522	23,923,475	33,327,300	25,153,100	37,464,600



Administration Division

The Administration Program includes the Fire Chief, the Deputy Chief, Division Chiefs, Assistant Chiefs, and administrative support staff. The Fire Chief has the primary responsibility of directing, programming, and managing the Fire Rescue Department, and coordination of emergency management for the City. The Fire Chief manages the day-to-day operations of the organization through one Deputy Chief and five Division Chiefs. Administrative activities include long and short-term planning, budget preparation and financial management, and contract management in the areas of fire response and emergency medical services.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,626,699	1,705,200	1,812,000	1,806,300	1,866,700
Operating	189,774	222,254	253,600	205,300	146,100
Capital	155,332	22,692	256,000	164,600	260,000
Other	0	0	82,100	82,100	27,600
Total	1,971,806	1,950,146	2,403,700	2,258,300	2,300,400

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,816,473	1,927,454	2,146,700	2,093,700	2,039,400
LOST	155,332	22,692	256,000	164,600	260,000
Trust	0	0	1,000	0	1,000
Total	1,971,806	1,950,146	2,403,700	2,258,300	2,300,400

Revenues by Source

Source	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
State Edu. Incentive	11,406	0	7,700	12,400	8,300
Total	11,406	0	7,700	12,400	8,300



Community Risk Reduction

The Fire Community Risk Reduction Program performs fire code enforcement, investigation of code violation complaints, construction plans review, fire inspections of existing and newly constructed facilities, fire safety and construction consultations, inspection of fire protection and alarm systems, and maintenance of fire records.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	732,700	752,638	871,800	773,400	846,100
Operating	55,525	96,402	76,700	67,700	87,400
Capital	39,420	0	44,000	40,100	46,000
Other	0	0	0	0	0
Total	827,646	849,040	992,500	881,200	979,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	788,225	849,040	948,500	841,100	933,500
LOST	39,420	0	44,000	40,100	46,000
Total	827,646	849,040	992,500	881,200	979,500

Revenues by Source

Source	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
State Edu. Incentive	2,139	0	1,500	2,400	1,600
Inspection Fees	115,051	101,961	90,000	105,000	100,000
Plan Review Fees	268,794	271,911	240,000	250,000	250,000
Total	385,984	373,872	331,500	357,400	351,600



High Point Emergency Services (Fire Station 40)

The High Point Emergency Services Program provides fire suppression, Emergency Medical Services (EMS), and fire prevention services to the western portion of the unincorporated High Point Fire District under a contract with Pinellas County. High Point operates one fire station with one advanced life support engine staffed with a minimum of three personnel per shift and one advanced life support medic unit staffed with a minimum of two personnel per shift. Both units are staffed with at least one firefighter/paramedic at all times. The High Point, Largo, and Belleair Bluffs Emergency Services Programs are fully integrated and use the same procedures and protocols. The High Point District is identified as a separate program for revenue and budgeting purposes, as required by Pinellas County.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	2,890,112	3,042,200	3,300,700	3,199,700	3,497,900
Operating	253,216	254,959	324,300	372,000	409,900
Capital	9,632	0	112,000	110,500	0
Other	0	0	0	0	0
Total	3,152,960	3,297,159	3,737,000	3,682,200	3,907,800

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	3,152,960	3,297,159	3,625,000	3,576,300	3,907,800
LOST	0	0	112,000	105,900	0
Total	3,152,960	3,297,159	3,737,000	3,682,200	3,907,800

Revenues by Source

Source	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
State Edu. Incentive	8,627	0	8,600	7,700	8,200
State Pension	140,762	110,865	97,700	110,900	111,900
Hazmat/Tech Rescue/ CME	47,176	43,794	34,100	41,000	41,000
County EMS	1,224,405	1,278,092	1,364,300	1,364,300	1,445,700
County Fire	1,399,345	1,419,685	1,571,500	1,466,400	1,613,500
Total	2,820,315	2,852,436	3,076,200	2,990,300	3,220,300



Belleair Bluffs Emergency Services (Fire Station 43)

The Belleair Bluffs Emergency Services Program provides fire suppression and EMS services to the Belleair Bluffs Fire District and the Town of Belleair. The City of Largo operates one fire station out of the Belleair Bluffs Fire District, with an advanced life support engine staffed with a minimum of three personnel per shift, one of which is a Firefighter/ Paramedic. The High Point, Largo, and Belleair Bluffs Emergency Services Programs are fully integrated and use the same procedures and protocols. The Belleair Bluffs District is identified as a separate program for revenue and budgeting purposes, as required by Pinellas County.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,869,641	2,001,576	2,156,100	2,106,200	2,285,400
Operating	199,774	208,273	270,800	336,300	295,200
Capital	0	797,661	58,000	7,100	0
Other	0	0	0	0	0
Total	2,069,416	3,007,510	2,484,900	2,449,600	2,580,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	2,069,416	2,209,849	2,484,900	2,447,100	2,580,600
LOST	0	797,661	0	2,500	0
Total	2,069,416	3,007,510	2,484,900	2,449,600	2,580,600

Revenues by Source

Source	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
State Edu. Incentive	6,011	0	6,000	5,500	5,900
State Pension	70,381	73,910	65,100	73,900	74,600
Hazmat/Tech Rescue/ CME	26,945	24,437	20,000	23,000	23,000
County EMS	699,328	711,953	742,000	742,000	790,400
County Fire	470,225	487,232	591,400	533,600	590,800
Belleair Bluffs	0	0	0	0	0
Town of Belleair	649,794	682,262	716,300	716,300	752,200
Total	1,922,684	1,979,794	2,140,800	2,094,300	2,236,900



Largo Emergency Services

The Largo Emergency Services Program encompasses all emergency services related to responding and mitigating fires, emergency medical, and other types of emergencies. The Department's service area includes approximately 30.5 square miles. The Department provides emergency services from six fire stations. In addition, the Department provides specialty services in the area of hazardous materials response, technical rescue services, and tactical paramedics. The Department's response time compliance within 7-1/2 minutes exceeds 98 percent. The Largo Emergency Services Program also includes training and safety activities. The program provides these services through the provision of firefighter continuing training in the areas of basic and advanced firefighting techniques and skills. The training includes classroom and hands-on learning, and fire company evolutions.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	11,854,963	12,612,444	14,165,900	13,217,700	14,887,500
Operating	1,257,568	1,250,810	1,438,300	1,411,300	1,608,800
Capital	2,907,164	956,366	8,105,000	1,252,800	11,200,000
Other	0	0	0	0	0
Total	16,019,695	14,819,620	23,709,200	15,881,800	27,696,300

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	13,174,244	13,864,749	15,604,200	14,642,700	16,496,300
LOST	2,845,450	954,871	8,105,000	1,239,100	11,200,000
Trust	0	0	0	0	0
Total	16,019,695	14,819,620	23,709,200	15,881,800	27,696,300

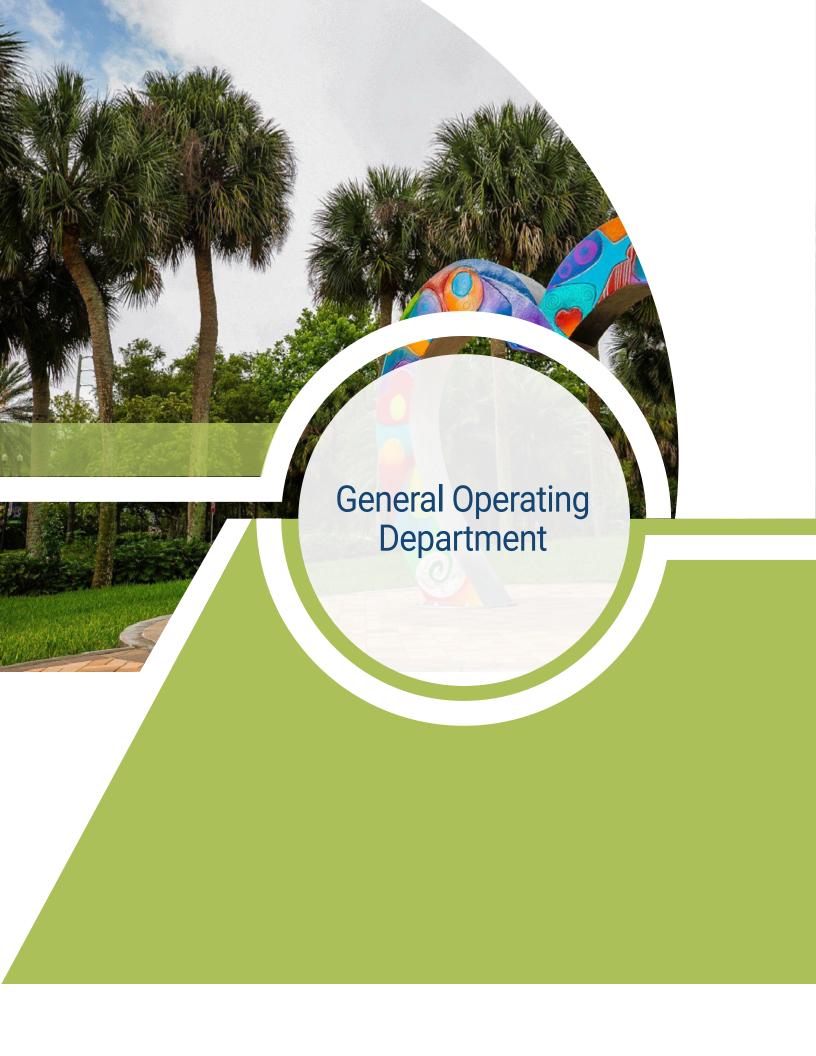
Revenues by Source

Source	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
State Edu. Incentive	29,952	0	28,700	32,700	35,000
State Pension	492,666	554,324	488,500	554,300	559,200
County EMS	5,576,151	6,086,038	6,688,800	6,776,400	7,382,200
County Fire	1,411,163	1,368,494	1,577,900	1,489,900	1,536,100
Belleair Bluffs	342,282	358,716	376,600	376,600	395,500
Town of Belleair	0	0	0	0	0
HazMat/Tech Rescue/ CME	214,846	208,627	150,800	196,000	196,000
Total	8,067,060	8,576,199	9,311,300	9,425,900	10,104,000



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					
Fire Chief	1.00	1.00	1.00	1.00	0.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	0.00
Division Fire Chief	5.00	5.00	5.00	5.00	0.00
District Fire Chief	6.00	6.00	6.00	6.00	0.00
Assistant Fire Chief	3.00	3.00	3.00	3.00	0.00
Fire Lieutenant	24.00	24.00	24.00	24.00	0.00
Firefighter/Paramedic	75.00	75.00	75.00	78.00	3.00
Firefighter/EMT	33.00	33.00	33.00	33.00	0.00
Paramedic	0.00	0.00	4.00	8.00	4.00
Public Educator – Fire	1.00	1.00	1.00	0.00	-1.00
Community Risk Reduction Specialist - Fire	0.00	0.00	0.00	1.00	1.00
Plans Examiner – Fire	1.00	1.00	1.00	1.00	0.00
Non-Sworn Fire Inspector	4.00	4.00	4.00	0.00	-4.00
Life Safety Inspector	0.00	0.00	0.00	4.00	4.00
Fire Resource Specialist	2.00	2.00	2.00	2.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Part-Time					
Variable/Temporary					
Total	158.00	158.00	162.00	169.00	7.00





General Operating accounts for miscellaneous expenses that are not allocated among the operating departments. Such expenses include debt service payments, inter-fund transfers, and Municipal Complex operating costs. The Administration Department provides management of the City Hall, Debt Service, and Inter-Fund Transfer expenditures located in General Operating. Included in this section are contra-charges (see Citywide cost center for details).

FY 2024 Strategic Initiatives

The FY 2024 budget continues to support Citywide initiatives, such as emergency management and expenditures related to the new Horizon West Bay complex. These items are included in General Operating's Citywide program to emphasize the organizational, rather than Department-specific, ownership of this responsibility. Included in this budget for FY 2024 are:

- Expenditures for City Hall construction deferred from the prior year, along with debt service and related costs.
- · Ongoing investments in emergency management.



Department Personnel Summary (FTE)				
Program	FY 2021	FY 2022	FY 2023	FY 2024
City Hall	0.00	0.00	0.00	0.00
Debt/Transfers	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

10141	I	0.00	0.00	0.00	0.00
Department Budget Su	ımmarv				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	-385,300	-413,600	-304,300	-398,000	-435,200
Operating	641,406	971,983	3,695,700	3,259,500	876,000
Capital	4,420,575	3,039,497	11,142,900	2,334,900	10,428,000
Other	5,309,805	9,369,439	14,425,800	12,306,800	15,412,500
Total	9,986,486	12,967,319	28,960,100	17,503,200	26,281,300
iotai	9,980,480	12,967,319	28,960,100	17,503,200	20,281,300
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	655,850	2,617,351	3,928,400	2,955,700	4,262,000
ARP COVID Recovery	0	64,042	9,755,600	3,254,900	7,336,000
City Hall Capital	4,415,103	3,016,155	4,400,000	1,100,000	3,021,200
Debt Service	515,649	2,376,193	4,778,000	3,552,000	4,993,800
Construx	232,998	257,100	350,300	363,600	375,700
Ent Tech Cap	0	0	0	471,500	0
Golf Course	2,768	0	0	5,400	0
Stormwater	329,100	314,878	326,900	363,300	349,300
LOST	15,300	0	0	49,200	90,800
Police Fed Forfeiture	9,500	0	0	0	0
Police State Forfeiture	5,700	11,400	0	0	0
CRA	36,600	278,100	39,600	39,600	41,100
TIF	18,831	0	0	0	0
Transp Cap Projects	0	484	0	0	0
Wastewater	2,278,175	2,517,789	3,717,700	3,617,400	4,121,600
Solid Waste	1,267,662	1,421,590	1,493,100	1,557,900	1,513,400
Fleet	146,600	154,900	161,300	172,700	167,200
Risk	56,652	(62,663)	9,200	0	9,200
Total	9,986,486	12,967,319	28,960,100	17,503,200	26,281,300



Citywide Expenditures

The Citywide program was created in FY 2022 and encompasses those expenditures that were formerly reported in the City Hall and Debt Service and Interfund Transfers programs. Citywide includes the General Fund portion of insurance costs, the contra-charge to the Library (shown as "negative" personnel expenditures in this program, with a balancing expenditure projection in the Library budget), debt service, and inter-fund transfers. A portion of the personnel, programming, and grounds maintenance associated with the downtown area is charged to the Downtown Tax Increment Financing (DTIF) fund.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	(385,300)	(413,600)	(304,300)	(398,000)	(435,200)
Operating	641,406	971,983	3,695,700	3,259,500	876,000
Capital	4,420,575	3,039,497	11,142,900	2,334,900	10,428,000
Other	5,309,805	9,369,439	14,425,800	12,306,800	15,412,500
Total	9,986,486	12,967,319	28,960,100	17,503,200	26,281,300

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	655,850	2,617,351	3,928,400	2,955,700	4,262,000
ARP COVID Recovery	0	64,042	9,755,600	3,254,900	7,336,000
Debt Service	515,649	2,376,193	4,778,000	3,552,000	4,993,800
City Hall Capital	4,415,103	3,016,155	4,400,000	1,100,000	3,021,200
Construx	232,998	257,100	350,300	363,600	375,700
Ent Tech Cap	0	0	0	471,500	0
Golf Course	2,768	0	0	5,400	0
Stormwater	329,100	314,878	326,900	363,300	349,300
LOST	15,300	0	0	49,200	90,800
Police Fed Forfeiture	9,500	0	0	0	0
Police State Forfeiture	5,700	11,400	0	0	0
CRA	36,600	278,100	39,600	39,600	41,100
TIF	18,831	0	0	0	0
Transp Cap Projects	0	484	0	0	0
Wastewater	2,278,175	2,517,789	3,717,700	3,617,400	4,121,600
Solid Waste	1,267,662	1,421,590	1,493,100	1,557,900	1,513,400
Fleet	146,600	154,900	161,300	172,700	167,200
Risk	56,652	(62,663)	9,200	0	9,200
Total	9,986,486	12,967,319	28,960,100	17,503,200	26,281,300





The Human Resources Department administers city-wide personnel, risk and safety, employee benefits, and organizational development activities. The Department primarily acts as an internal service provider to other City departments; however, department personnel also provide service to the public for employment openings, general inquiries, and Risk Management. Human Resources is divided into four major functions: Administration, Personnel, Risk and Safety, and Team Member Experience & Total Rewards. In addition, the Department provides administrative support to the Personnel Advisory Board and the General Employees Retirement Board.

The Administrative program handles Collective Bargaining and Labor Relations with the Communication Workers of America (CWA) (General Employees' Union), Police Benevolent Association (PBA) (Police Union) and International Association Fire Fighters (IAFF) (Firefighters Union). In addition, Administration provides organizational development, employee recognition programs and overall support and direction to departmental staff and all City departments. The Personnel program supports all departments in the areas of position recruitment, testing, screening, classification, compensation administration, and statutory compliance. The program also assists in ensuring a uniform application of the City's Code of Conduct. The Risk program provides professional and technical assistance in administering the City's fully-insured and self-insured programs including property and casualty, workers' compensation, and specialty risk insurance, including associated claim payments, and develops and administers the citywide safety program. The Employee Benefits program provides professional and technical assistance in administering the City's fully-insured group health, dental, and life insurance programming, retirement programming, and directs and implements city-wide employee health and wellness programming.

FY 2024 Strategic Initiatives

Human Resources will play a key role in a number of citywide initiatives in FY 2024 that are helping to shape our organization for the future. Initiatives for FY 2024 include:

- Developing and implementing a comprehensive training and development initiative that helps the organization achieve our collective goal of providing superior services. This initiative is supported by the addition of 1.00 FTE Organizational Training and Development Manager Working and a training platform to support organization-wide training content.
- As a 2023 Top Workplace, HR strives to maintain this award and will utilize the results to advance the organization.
- Human Resources has reorganized positions to better align with the goals of the team.
- Recruit, develop, and retain a high performing and diverse/inclusive workforce of motivated, creative, and flexible Team Members while fostering a healthy, safe, and productive work environment to maximize individual and organizational potential.
- Continue to explore strategies for maintaining quality benefits for Team Members with a focus on wellness initiatives to increase productivity and reduce overall costs to the City.
- Continue to evaluate Human Resources processes and procedures that promote an effective, efficient, and high performing Team.
- Promote and demonstrate collaboration amongst Departments that is inclusive, respectful, and caring.



Department Personnel Summary (FTE)						
Program	FY 2021	FY 2022	FY 2023	FY 2024		
Administration	7.17	7.17	5.67	5.67		
Personnel	3.00	2.00	0.50	1.50		
Benefits	3.83	3.83	2.50	2.50		
Risk Management	1.00	1.00	4.33	4.33		
Total	15.00	14.00	13.00	14.00		

Department Budg	get Summary				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,324,316	1,308,816	1,373,700	1,360,700	1,596,300
Operating	15,849,002	15,775,018	17,675,100	16,910,100	20,301,900
Capital	2,603	0	0	0	C
Other	0	0	7,300	7,300	2,400
Total	17,175,920	17,083,834	19,056,100	18,278,100	21,900,600
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	918,896	931,398	1,036,500	991,600	1,280,100
Risk	16,257,023	16,152,436	18,019,600	17,286,500	20,620,500
Total	17,175,920	17,083,834	19,056,100	18,278,100	21,900,600



Administration Division

This program provides administrative and clerical support to the Department's three other programs. The Director supervises the Assistant Human Resources Director, Risk Manager, Benefits Supervisor, and Office Administrator. The Director serves as a member of the executive leadership team and is responsible for contributing to the development of citywide goals, handling all Collective Bargaining and Labor Relations, and the implementation/follow-up of goals and objectives for the Human Resources Department. The Office Administrator supports Executive and Operational Management staff and provides other City-wide and department-wide support such as coordination of City-wide employee recognition programming, maintaining electronic personnel files and dissemination of the weekly employee electronic newsletter.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	630,523	579,195	614,000	625,600	658,000
Operating	39,379	35,291	63,700	64,600	151,200
Capital	2,603	0	0	0	0
Other	0	0	7,300	7,300	2,400
Total	672,504	614,486	685,000	697,500	811,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	672,504	614,486	685,000	697,500	811,600
Total	672,504	614,486	685,000	697,500	811,600

Risk Management Division

The Risk Management Program provides professional assistance in the administration of protecting the City's personnel and property. The primary objective is to provide a safe working environment and reduce risk costs, which include the cost of accidental losses, insurance premiums, loss control, and administrative costs. The program administers the City's insurance programs and risk-retention functions, which include workers' compensation, general liability, vehicle liability, physical damage, property, and equipment coverages. Staff coordinates claim handling directly with members of the public through claims administration services. Additional activities include the administration of safety, loss control, and related training for all City employees and facilities. The budget totals on this page reflect the combined totals for the following programs: Risk Administration, Property & Liability, and Workers' Compensation.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	451,726	466,851	491,500	453,100	521,200
Operating	3,720,217	2,651,136	3,638,200	3,280,800	4,484,400
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	4,171,943	3,117,987	4,129,700	3,733,900	5,005,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Risk	4,171,943	3,117,987	4,129,700	3,733,900	5,005,600
Total	4,171,943	3,117,987	4,129,700	3,733,900	5,005,600



Benefits Division

The Benefits Program provides professional assistance in the administration of employee and retiree benefits. Benefit programs include health insurance, dental insurance, life insurance, flexible spending accounts, long-term disability plans, voluntary benefits, COBRA continuation, wellness programs, deferred compensation, Police/Fire retirement plan, and administration of the General Employees' Retirement Plan. Staff serve as a liaison between benefit providers and employees to develop and administer benefit programs, resolve complex issues, process timely enrollment and termination of employee benefits, conduct educational programs that promote health and wellness for employees, and contain benefit costs. The budget totals on this page reflect the combined totals for the following programs: Benefits Administration, Health, and Wellness.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	55,660	56,271	59,000	59,500	62,900
Operating	12,029,421	12,978,178	13,830,900	13,493,100	15,552,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	12,085,080	13,034,449	13,889,900	13,552,600	15,614,900

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Risk	12,085,080	13,034,449	13,889,900	13,552,600	15,614,900
Total	12,085,080	13,034,449	13,889,900	13,552,600	15,614,900

Personnel Division

This program provides service to other City departments and to the public. This program represents the Human Resources Department's commitment to assist other departments in employee recruitment, selection, appointment, promotion, training, discipline, classification, and compensation. The primary program goals are to provide equal opportunity in recruitment, selection, and retention; effective administration of rules and regulations; ready access to training opportunities; and equitable discipline. Essential to the overall program goals is administration of an equitable classification and compensation program for the City's workforce. The program will continue to focus on employee development through training and career counseling.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	186,407	206,499	209,200	222,500	354,200
Operating	59,985	110,413	142,300	71,600	114,300
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	246,392	316,912	351,500	294,100	468,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	246,392	316,912	351,500	294,100	468,500
Total	246,392	316,912	351,500	294,100	468,500



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					-
Human Resources Director	1.00	1.00	1.00	1.00	0.00
Assist. Human Resources Director	1.00	1.00	1.00	1.00	0.00
Organizational Training & Development Manager	0.00	0.00	0.00	1.00	1.00
HR Team Member Experience & Total Rewards Manager	0.00	0.00	0.00	1.00	1.00
HR/Risk Manager	1.00	1.00	1.00	1.00	0.00
HR/ Benefits Supervisor	1.00	1.00	1.00	0.00	-1.00
HR Compensation & Classification Supervisor	0.00	0.00	0.00	1.00	1.00
HR Business Partner	2.00	2.00	2.00	2.00	0.00
Sr. HR Business Partner	1.00	1.00	1.00	1.00	0.00
Human Resources Analyst	1.00	1.00	1.00	1.00	0.00
Sr. HR Analyst	1.00	1.00	1.00	1.00	0.00
Compensation & Classification HR Analyst	1.00	1.00	1.00	0.00	-1.00
Risk and Safety Specialist	1.00	1.00	1.00	1.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	1.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00	0.00
Part-Time					
Variable/Temporary					
ERP Support	2.00	1.00	0.00	0.00	0.00
Total	15.00	14.00	13.00	14.00	1.00





The Information Technology (IT) Department provides a variety of business process automation software, technology network infrastructure, business services and customer services to all City Departments. These services include items such as centralized office automation systems for word processing, email, spreadsheets, calendaring, PC support, mobile computing support, computer training, network support, software application support and project management.

IT Department staff analyze, develop, program, test, document, implement, and maintain various computer systems to satisfy the business processing needs of the City. IT staff assist with all software procurement, including departmental needs assessments and product evaluation and implementation. The IT Department also handles the physical building security infrastructure, internal network security and cyber security.

FY 2024 Strategic Initiatives

The Information Technology Department is leading multiple projects centered around information security, software implementation, and new tools and applications as part of the City's goal to provide modern, evolving technology.

- Securing redundancy, capacity, flexibility, and resilience into the framework of the City's Information Technology environment through an Enterprise Infrastructure Platform.
- Incorporating industry best practices for security controls and standards throughout the IT environment by using the Center for Internet Security (CIS) Controls.
- Enhancing utilization and efficiency of Geographic Information System (GIS) across the City by providing additional training and capabilities to departments.



Department Budget Summary

Department Personnel Summary (FTE)								
Program	FY 2021	FY 2022	FY 2023	FY 2024				
Administration	3.00	3.00	9.00	9.00				
Infrastructure	8.00	8.00	10.00	10.00				
Geographic Information System (GIS)	11.00	11.00	6.00	6.00				
Customer SVC	8.00	8.00	6.00	6.00				
Total	30.00	30.00	31.00	31.00				

	•				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	2,721,416	2,960,393	3,391,700	3,049,300	3,388,300
Operating	2,585,688	2,622,387	3,438,500	2,595,800	3,435,900
Capital	367,034	334,842	1,295,000	880,000	349,000
Other	0	44,966	16,100	16,100	5,900
Total	5,674,138	5,962,588	8,141,300	6,541,200	7,179,100
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	4,471,589	4,982,682	5,637,900	4,860,700	5,672,500
Construction	171,486	136,342	1,546,200	908,100	410,000
Ent Tech Cap	259,949	0	0	0	0
Stormwater	209,890	243,335	298,200	214,600	281,100
Solid Waste	143,298	164,521	123,800	140,900	185,700
Wastewater	417,926	435,708	535,200	416,900	629,800
Total	5,674,138	5,962,588	8,141,300	6,541,200	7,179,100



Administration Division

The Administration Division provides overall management to the department. The Director and Assistant Director create and implement the strategic technology plan for the entire City, recommend policies, and set an innovative direction for the future. Department-wide costs, (ex: office supplies, research & development, vehicles) are assigned to this division.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	374,916	422,197	947,900	470,900	955,600
Operating	74,384	29,602	94,800	89,800	91,600
Capital	0	0	0	0	0
Other	0	0	16,100	16,100	5,900
Total	449,300	451,799	1,058,800	576,800	1,053,100

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	449,300	451,799	1,035,800	576,800	1,053,100
Stormwater	0	0	11,500	0	0
Wastewater	0	0	11,500	0	0
Total	449,300	451,799	1,058,800	576,800	1,053,100

Infrastructure Division

The Infrastructure Division is the focal point for cybersecurity, wastewater application systems, and the City's enterprise resource planning system. This team is also responsible for design, implementation and maintenance, and life-cycle management of network, server, and telephone systems. Together, these programs comprise the foundation for the City of Largo's information technology architecture.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	786,660	860,587	907,100	875,100	1,159,200
Operating	832,861	782,280	949,500	475,100	1,745,300
Capital	122,085	248,545	170,000	150,000	349,000
Other	0	0	0	0	0
Total	1,741,606	1,891,412	2,026,600	1,500,200	3,253,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,672,451	1,835,460	2,026,600	1,500,200	2,927,500
Construction	65,147	19,000	0	0	39,100
Solid Waste	0	6,667	0	0	67,000
Stormwater	0	19,000	0	0	30,800
Wastewater	4,008	11,285	0	0	189,100
Total	1,741,606	1,891,412	2,026,600	1,500,200	3,253,500



Geographic Information System (GIS) Division

The Geographic Information System (GIS) Division serves as the backbone to the City of Largo's enterprise asset management and land management systems. The division provides information management (e.g reporting and analytics) and GIS services which enable departments to operate and maintain City assets over their lifecycle and deliver superior land management services to guide community development. These programs enable the advancement of asset management and land management goals for the City of Largo.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,004,302	1,127,364	1,014,300	1,060,500	760,100
Operating	772,506	808,247	1,351,700	1,123,600	592,900
Capital	244,949	0	1,125,000	730,000	0
Other	0	0	0	0	0
Total	2,021,757	1,935,611	3,491,000	2,914,100	1,353,000

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,132,398	1,314,018	1,315,100	1,547,300	518,500
Construction	89,224	99,542	1,524,700	886,600	341,100
Ent Tech Cap	259,949	0	0	0	0
Solid Waste	80,691	76,186	53,000	64,300	29,600
Stormwater	165,519	173,983	236,200	158,300	191,800
Wastewater	293,976	271,882	362,000	257,600	272,000
Total	2,021,757	1,935,611	3,491,000	2,914,100	1,353,000



Customer Service Division

The Customer Service Division administers Help Desk operations, all personal computer functions, printer maintenance, user network access, new employee computer training, technology equipment purchases, and inventory of supplies for the IT Department.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	555,538	550,245	522,400	642,800	513,400
Operating	905,938	1,002,258	1,042,500	907,300	1,006,100
Capital	0	86,297	0	0	0
Other	0	44,966	0	0	0
Total	1,461,476	1,683,766	1,564,900	1,550,100	1,519,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,217,440	1,381,405	1,260,400	1,236,400	1,173,400
Construction	17,115	17,800	21,500	21,500	29,800
Stormwater	44,371	50,352	50,500	56,300	58,500
Wastewater	119,943	152,541	161,700	159,300	168,700
Solid Waste	62,607	81,668	70,800	76,600	89,100
Total	1,461,476	1,683,766	1,564,900	1,550,100	1,519,500



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					
IT Director/CIO	1.00	1.00	1.00	1.00	0.00
IT Assistant Director	1.00	1.00	1.00	1.00	0.00
IT Infrastructure Manager	1.00	1.00	1.00	1.00	0.00
IT GIS Manager	0.00	0.00	1.00	1.00	0.00
IT Business Services Manager	1.00	1.00	0.00	0.00	0.00
IT Customer Service Manager	1.00	1.00	1.00	1.00	0.00
IT Senior Systems Engineer	0.00	1.00	1.00	1.00	0.00
IT Systems Administrator	3.00	2.00	2.00	2.00	0.00
IT Project Manager	1.00	1.00	1.00	0.00	-1.00
IT Business Analyst	1.00	4.00	4.00	5.00	1.00
IT Senior Network Engineer	0.00	1.00	1.00	1.00	0.00
IT Network Administrator	3.00	2.00	2.00	1.00	-1.00
IT Cybersecurity Administrator	1.00	1.00	1.00	2.00	1.00
IT Enterprise Application Admin.	2.00	3.00	4.00	4.00	0.00
IT Endpoint Administrator	0.00	1.00	1.00	1.00	0.00
IT PMO Supervisor	0.00	0.00	1.00	1.00	0.00
IT GIS Supervisor	0.00	1.00	0.00	0.00	0.00
IT GIS Administrator	1.00	1.00	1.00	1.00	0.00
IT Technical Specialist (I, II, III)	8.00	6.00	4.00	4.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
IT GIS Analyst	2.00	1.00	2.00	2.00	0.00
Part-Time					
Variable/Temporary					
Total	28.00	31.00	31.00	31.00	0.00





The City Commission is the legislative and policy-making body of the City. The Commission consists of the Mayor and six Commissioners who are elected at-large for staggered four-year terms. The Mayor serves as the presiding officer at City Commission Meetings and possesses the same voting powers as a Commissioner. The City Commission is empowered to establish City policy, to provide for the exercise of all duties and obligations imposed upon the City by City Charter and law, and to secure the general health, safety, and welfare of the City and its citizens. The Commission appoints the City Manager and approves the City Manager's appointments of City Attorney, Assistant City Manager, and City Clerk.

Department Personnel Summary (FTE)							
Program	FY 2021	FY 2022	FY 2023	FY 2024			
City Commission	8.00	8.00	8.00	8.00			
Total	8.00	8.00	8.00	8.00			

Department Budg	get Summary				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	282,794	317,141	346,200	329,300	357,000
Operating	64,470	77,527	92,900	85,500	98,700
Capital	0	0	0	0	0
Other	0	0	5,200	5,200	3,200
Total	347,264	394,668	444,300	420,000	458,900
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	347,264	394,668	444,300	420,000	458,900
Total	347,264	394,668	444,300	420,000	458,900

Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					
Commissioners (Elected)	7.00	7.00	7.00	7.00	0.00
Executive Secretary to Mayor/Comission	1.00	1.00	0.00	0.00	0.00
Legislative Aide	0.00	0.00	1.00	1.00	0.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Variable/Temporary	0.00	0.00	0.00	0.00	0.00
Total	8.00	8.00	8.00	8.00	0.00





The Library enriches lives and builds community as a centralized educational hub that provides attentive customer service, computer access, and innovative programs and services. Patrons enjoy a multiple format materials collection, Internet and online resources, and various meeting spaces. Newly improved outside seating areas add to the established collaborative learning and social environment at the library.

The Library's Strategic Plan defines three focus areas: Support Lifelong Learning, Build Community Connections, and Cultivate Sustainability and Resiliency. Staff work with patrons to improve literacy and achieve educational/career goals, assist in locating and checking out materials, help start patron research, offer instruction in library and technology use, and teach programs. Support duties include maintaining a diverse materials collection, coordinating online resources and systems, and managing Career Online High School and other projects that support underserved communities.

Four major services stand out among program offerings: Literacy/Lifelong Learning, English Language Learning, Outreach (Bookmobile and Home Delivery), and Genealogy and Local History. Two library support groups, Friends of the Largo Library and the Greater Largo Library Foundation (GLLF), provide advocacy and funding for the library.

FY 2024 Strategic Initiatives

The FY 2024 initiatives include:

- Implementing a staffing plan to ensure customer expectations are met and improve team morale.
- Launch a reading campaign to cultivate a community of readers, increasing circulation of materials and promote intellectual freedom.
- Work with community partners and library support groups to make library services more resilient and sustainable by investing in staff training and professional development, fundraising and advocacy.
- Continuing to find new ways to engage residents and provide a welcoming environment for diverse populations as our community continues to grow.
- Further expansion of outreach efforts focusing on underserved residents, enhancing life skills, learning opportunities and cultivating new partnerships that will deliver boundary-spanning results.
- Create opportunities for community connections through outreach and library programming with diversity, equity and inclusion as guiding principles.
- Evaluate library programs with quantitative and qualitative data to ensure alignment with City goals and increase reporting methods.



Department Personnel Summary (FTE)								
Program	FY 2021	FY 2022	FY 2023	FY 2024				
Administration	3.00	3.00	3.00	3.00				
Outreach Services	3.00	3.00	3.00	3.00				
Collection & Programming Services	7.50	7.50	7.50	7.50				
Borrower Services	17.00	17.00	17.00	18.00				
Research & Access Services	9.50	9.50	9.50	10.50				
Total	40.00	40.00	40.00	42.00				

Department Budget Summary									
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024				
Personnel	2,640,408	2,811,980	3,185,000	3,023,100	3,510,200				
Operating	720,558	858,271	967,700	810,000	1,012,900				
Capital	406,318	467,099	944,400	599,400	439,400				
Other	0	0	20,800	20,800	7,200				
Total	3,767,285	4,137,350	5,117,900	4,453,300	4,969,700				
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024				
General	3,765,239	4,131,442	5,102,900	4,448,300	4,954,700				
Trust	2,046	5,908	15,000	5,000	15,000				
Total	3,767,285	4,137,350	5,117,900	4,453,300	4,969,700				



Administration

Library Administration's responsibilities include strategic planning, implementation of library services, overseeing department purchasing, management and producing statistical and financial reports. The Director coordinates and supervises three library programs, Administration, Collection and Programming Services and Research and Access Services. The development and continuity of alternative funding sources, including the Pinellas Public Library Cooperative (PPLC), the Friends of the Largo Library and the Greater Largo Library Foundation (GLLF), are the responsibility of the Director. Both PPLC and the Tampa Bay Library cooperative (TBLC) require administrative involvement for the development of cooperative inter-library activities which expand residents' access to collections and information.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	710,186	739,831	785,900	755,200	864,300
Operating	458,935	510,224	699,500	505,800	745,900
Capital	0	17,213	545,000	200,000	5,000
Other	0	0	20,800	20,800	7,200
Total	1,169,121	1,267,268	2,051,200	1,481,800	1,622,400

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,168,924	1,267,268	2,036,200	1,481,800	1,607,400
Trust	197	0	15,000	0	15,000
Total	1,169,121	1,267,268	2,051,200	1,481,800	1,622,400

Outreach Services

Community Outreach services staff coordinate the English Language Learning (ELL) program and continuing outreach efforts to take library resources beyond the library walls. ELL staff oversee tutor training, student support, materials selection, coordinate citizenship classes with local partners and educational support. Outreach staff takes collection, technology resources, and programs to patrons who lack transportation to the library. The targeted service populations are underserved, so collection and programs tailored to their needs with an emphasis on children and older adult services.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	300,335	267,315	198,400	294,800	218,500
Operating	11,935	38,208	28,600	25,000	34,500
Capital	69,035	31,188	61,000	61,000	46,000
Other	0	0	0	0	0
Total	381,305	336,711	288,000	380,800	299,000

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	381,305	336,711	288,000	380,800	299,000
Total	381,305	336,711	288,000	380,800	299,000



Collection & Programming Services

Collection and Programming Services staff coordinates publicity and marketing projects for all library services, including website maintenance, library services to children and teens, and collection development, acquisitions, cataloging and processing of library materials. Librarians and Library Assistants responsible for providing the services outlined in the Library's strategic plan as they pertain to children, teens and families. Staff assists with customer inquiries, readers advisory assistance, reading readiness programs and the maintenance of the collection in this area. Programming services staff coordinate services for children and teens.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	412,704	470,833	590,100	575,300	612,800
Operating	49,362	73,917	90,700	85,100	90,800
Capital	336,973	417,353	338,400	338,400	388,400
Other	0	0	0	0	0
Total	799,039	962,103	1,019,200	998,800	1,092,000

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	799,039	962,103	1,019,200	998,800	1,092,000
Trust	0	0	0	0	0
Total	799,039	962,103	1,019,200	998,800	1,092,000

Borrower Services

Borrower Services oversees inter-library loan, patron requests for titles, the checkout, check-in, and the use of library equipment and services. Staff in this area process approximately 3,000 items daily. Staff manage customer service in public areas, the telephone answer center and the drive-thru. Other responsibilities include overdues processing, answering questions about library resources, programs and services, assisting patrons with basic computer tasks and software usage and in using self-checkout, the computer catalog and copiers.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	591,781	653,992	898,500	644,200	1,060,100
Operating	61,494	72,834	76,500	81,100	76,700
Capital	0	441	0	0	0
Other	0	0	0	0	0
Total	653,275	727,267	975,000	725,300	1,136,800

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	651,426	721,359	975,000	720,300	1,136,800
Trust	1,849	5,908	0	5,000	0
Total	653,275	727,267	975,000	725,300	1,136,800



Research & Access Services

Research and Access Services provide customer service and ensure that online resources and information are available in appropriate formats. The program offers services via telephone, in person and online transactions. Librarians deliver services outlined in the Library's strategic plan as they pertain to adults and families. Staff respond to requested general and individualized reference service, and oversee the integrated Library computer system.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	625,402	680,009	712,100	753,600	754,500
Operating	138,833	163,088	72,400	113,000	65,000
Capital	310	904	0	0	0
Other	0	0	0	0	0
Total	764.545	844.001	784.500	866.600	819.500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	764,545	844,001	784,500	866,600	819,500
Total	764,545	844,001	784,500	866,600	819,500



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					
Director	1.00	1.00	1.00	1.00	0.00
Assistant Director	1.00	1.00	1.00	1.00	0.00
Borrower Services Manager	1.00	1.00	1.00	1.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Development Specialist	0.00	0.00	0.00	0.00	0.00
Librarian	5.00	5.00	5.00	6.00	1.00
Library Services Manager	1.00	1.00	1.00	1.00	0.00
Library Outreach Liaison	1.00	1.00	1.00	1.00	0.00
Library Assistant	14.00	14.00	14.00	11.00	-3.00
Library Assistant II	6.00	6.00	6.00	10.00	4.00
Library Assistant III/Cust. Svc. Liaison	0.00	0.00	0.00	1.00	1.00
Teen Librarian	1.00	1.00	1.00	0.00	-1.00
Operational Secretary	0.00	0.00	0.00	0.00	0.00
Library Security Guard	1.00	1.00	1.00	1.00	0.00
Library Facility Assistant	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Part-Time					
Librarian	0.00	0.00	0.00	0.00	0.00
Library Assistant	5.50	5.50	5.50	4.50	-1.00
Library Security Guard	0.50	0.50	0.50	0.50	0.00
Variable/Temporary					
Total	40.00	40.00	40.00	42.00	2.00





The Police Department aims to improve the quality of life by joining the community in solving problems, reducing both crime and the fear of crime. The department provides the community with a sense of security, safety, and confidence. Organizational priorities include responding to routine and emergency calls for service, providing traffic safety activities, proactively searching for and stopping crimes in progress and promoting community policing and problem-oriented policing initiatives.

FY 2024 Strategic Initiatives

The primary focus of the Police Department for FY 2024 is the fulfillment of the City's Public Health and Safety initiatives. Officers strive every day to provide responsive, high-quality public safety services that meet the community's needs using proactive tools and methods.

- The Department will continue to access and analyze our current employee staffing, communication and scheduling practices to best utilize our personnel in the most efficient manner and instill pride and value in Department excellence.
- Build capacity to engage in citywide strategic partnerships to address local and regional issues impacting our community.
- Continued investment in supporting the Homeless Outreach initiative through the addition of 1.00 FTE Police
 Officer that will provide and connect resources to community members in need.
- Providing added capacity in the Communications Section through the addition of 1.00 FTE Emergency Communications Dispatcher.
- Partnering with local businesses and neighborhood associations to improve community engagement and assess community needs, through both digital and in-person means.
- Celebrating the Largo Police Department's 100th year of service in the community.



Department Budget Summary

Department Personnel Summary (FTE)							
Program	FY 2021	FY 2022	FY 2023	FY 2024			
Administration	13.00	14.00	14.00	15.00			
Community Services	25.91	25.91	26.91	29.66			
Patrol Operations	111.40	114.40	113.40	115.40			
Investigative Services	23.00	23.00	23.00	21.00			
Records, Property and Evidence	11.00	12.00	12.00	12.00			
Communications Center	27.00	27.00	27.00	27.00			
Total	211.31	216.31	216.31	220.06			

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	23,808,421	26,333,162	27,434,800	27,832,400	30,135,500
Operating	3,044,783	3,586,265	4,491,400	4,039,400	4,009,500
Capital	1,552,124	4,742,502	1,817,200	1,431,900	1,965,200
Other	29,876	658,166	187,400	165,200	706,300
Total	28,435,204	35,320,095	33,930,800	33,468,900	36,816,500
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
ARP Covid Recovery	0				
•	U	0	0	114,200	104,000
General	26,838,666	0 33,211,658	0 31,968,300	114,200 31,927,800	104,000 34,564,800
General Lost				,	•
-	26,838,666	33,211,658	31,968,300	31,927,800	34,564,800



Police Administration

The Police Chief and command staff are responsible for the overall administration of police services to the community. The Police Administration provides leadership to guide the organization toward accomplishing its mission and long-term goals. Responsibilities include developing strategic educational enforcement and operational plans and policies to address crime and traffic safety; selecting and promoting highly qualified employees to ensure quality services and leadership are in place for the future; ensuring that good order, discipline and the public's trust are safeguarded; and creating an organizational climate which promotes teamwork and prudent risk-taking.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,745,817	1,721,283	2,394,500	1,929,800	2,116,500
Operating	410,505	817,193	1,001,600	636,200	628,000
Capital	40,270	438,623	150,600	85,300	1,560,800
Other	24,176	34,457	176,000	112,400	50,100
Total	2,220,768	3,011,556	3,722,700	2,763,700	4,355,400

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	2,168,614	2,808,392	3,499,100	2,618,100	2,754,800
LOST	0	165,850	150,600	85,300	1,542,600
Trust	52,154	37,314	73,000	60,300	58,000
Total	2,220,768	3,011,556	3,722,700	2,763,700	4,355,400

Office of Community Services

The Office of Community Services acts as a direct liaison to the community. Community Services coordinates the Department's neighborhood crime watch program, senior services, and the volunteer and chaplaincy programs. The Problem Oriented Policing (POP) Program and School Resource Officers reside in Community Services. POP serves as an investigative unit designed to resolve long term, patterned problems that are not easily addressed by uniformed officers.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	2,059,829	2,273,555	2,391,300	2,271,200	2,741,800
Operating	32,775	35,089	49,000	38,400	47,000
Capital	27,149	94,255	35,600	180,900	0
Other	0	250	0	0	0
Total	2,119,754	2,403,149	2,475,900	2,490,500	2,788,800

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
ARP Covid Recovery	0	0	0	114,200	104,000
General	2,092,605	2,308,894	2,440,300	2,283,500	2,684,800
LOST	27,149	94,255	35,600	92,800	0
Total	2,119,754	2,403,149	2,475,900	2,490,500	2,788,800



Patrol Operations

Uniformed Patrol Officers serve as the first responders providing public safety and police services to the community. Uniformed officers are the most visible representatives of the Police Department. Officers respond to calls for service and emergency situations. Patrol Operations proactively enforce traffic laws and roam assigned areas to provide a visible presence and observe potential criminal activity.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	14,437,764	16,560,778	16,101,400	17,246,600	18,123,400
Operating	1,531,691	2,110,168	2,712,300	2,665,500	2,343,900
Capital	1,484,705	4,143,296	1,548,200	1,134,500	337,400
Other	0	623,459	0	30,000	644,800
Total	17,454,160	23,437,701	20,361,900	21,076,600	21,449,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	15,943,723	21,693,011	18,753,700	19,942,100	20,988,800
Lost	1,484,205	1,744,690	1,548,200	1,081,500	460,700
Trust	26,231	0	60,000	53,000	0
Total	17,454,160	23,437,701	20,361,900	21,076,600	21,449,500

Investigative Services

Investigative Services conducts follow-up investigations of major crimes. Investigators serve on-call to respond to major crimes or to assist patrol officers. Investigative Services also administers the Special Operations Unit, which includes proactive investigations in the area of narcotics and vice-related activities. Other areas of responsibility include uniform crime reporting, crime analysis, domestic violence intervention, assistance, and the coordination of the Department's Tactical team.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	3,070,434	3,182,734	3,297,900	3,308,500	3,449,900
Operating	116,205	140,738	160,400	144,200	191,300
Capital	0	66,328	82,800	31,200	67,000
Other	5,700	0	11,400	22,800	11,400
Total	3,192,338	3,389,800	3,552,500	3,506,700	3,719,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	3,185,540	3,323,472	3,457,400	3,452,700	3,633,200
LOST	0	0	42,800	31,200	54,000
Trust	6,798	66,328	52,300	22,800	32,400
Total	3,192,338	3,389,800	3,552,500	3,506,700	3,719,600



Records, Property and Evidence

The Records, Property and Evidence program manages all the Department's police reports, property and evidence, archiving police reports and microfilming in accordance with the State of Florida's public records law and accreditation standards. This program also coordinates the Department's court liaison function and is the central repository for all property and evidence received by Department personnel.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	665,752	709,892	849,400	824,500	897,000
Operating	74,601	58,032	61,300	64,100	64,200
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	740,353	767,924	910,700	888,600	961,200

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	740,353	767,924	910,700	888,600	961,200
LOST	0	0	0	0	0
Total	740,353	767,924	910,700	888,600	961,200

Communications Center

The Communications Center provides twenty-four hour emergency communication services. The Communications Center receives emergency calls for service, dispatches police officers to routine and emergency situations, and routes other calls for service to the appropriate areas. The Communications Center conducts state and local computer inquiries for wanted persons, vehicle registration, driver's license checks and criminal history information.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,828,824	1,884,920	2,400,300	2,251,800	2,806,900
Operating	879,007	425,045	506,800	491,000	735,100
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	2,707,831	2,309,965	2,907,100	2,742,800	3,542,000

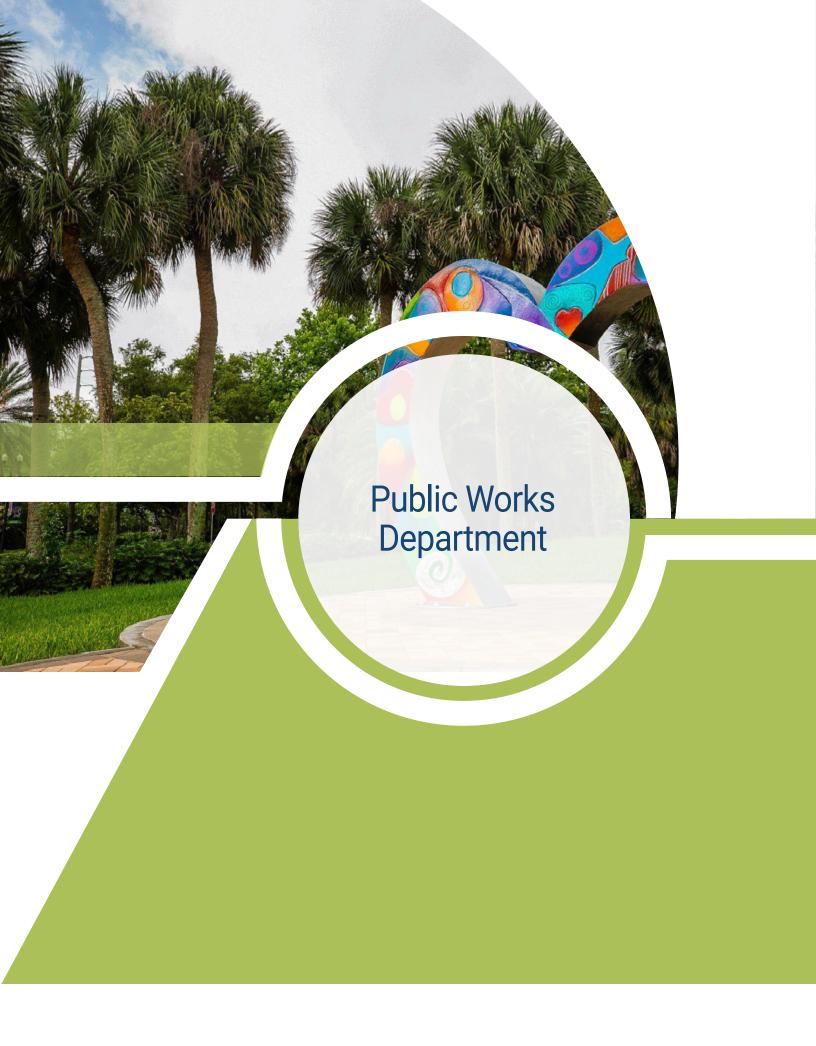
Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	2,707,831	2,309,965	2,907,100	2,742,800	3,542,000
Total	2,707,831	2,309,965	2,907,100	2,742,800	3,542,000



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 to FY 2023 Changes
Full-Time					
Police Chief	1.00	1.00	1.00	1.00	0.00
Deputy Police Chief	1.00	1.00	1.00	1.00	0.00
Public Information Coordinator	0.00	1.00	1.00	1.00	0.00
Police Major	2.00	2.00	2.00	2.00	0.00
Police Lieutenant	6.00	6.00	6.00	6.00	0.00
Police Sergeant	19.00	19.00	20.00	20.00	0.00
Police Officer	125.00	128.00	127.00	129.00	2.00
Emergency Communications Supervisor	3.00	3.00	3.00	3.00	0.00
Emergency Communications Manager	1.00	1.00	1.00	1.00	0.00
Emergency Communications Dispatcher	22.00	22.00	21.00	22.00	1.00
Emergency Communications Training Supv.	0.00	0.00	1.00	1.00	0.00
Records & Property Manager	1.00	1.00	1.00	1.00	0.00
Crime Analyst	1.00	1.00	1.00	1.00	0.00
Victim Advocate	2.00	2.00	2.00	2.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Office Assistant	2.00	2.00	2.00	2.00	0.00
Accounting Clerk	1.00	1.00	1.00	1.00	0.00
Records Technician	6.00	7.00	7.00	7.00	0.00
Property & Evidence Specialist	3.00	3.00	3.00	2.00	-1.00
Property & Evidence Supervisor	0.00	0.00	0.00	1.00	1.00
Civilian Support Supervisor	1.00	1.00	1.00	1.00	0.00
Reserve School Resource Officer	1.50	1.50	1.50	2.25	0.75
Part-Time					
Records Techician	1.00	1.00	1.00	1.00	0.00
Service Worker	1.40	1.40	1.40	1.40	0.00
Variable/Temporary					
School Crossing Guard	9.41	9.41	9.41	9.41	0.00
Total	211.31	216.31	216.31	220.06	3.75





Department Summary

The Public Works Department consists of the following five divisions: Public Works Administration, Facilities Management, Fleet Management, Streets and Stormwater, and Solid Waste. The ongoing challenge of the Public Works Department involves the identification of the maintenance needs of the community and City departments and to effectively respond to these needs with consideration for environmental protection.

FY 2024 Strategic Initiatives

The Public Works Department continues to strive to provide high-quality services to the community across a range of functions. Included in the FY 2024 budget to support these services are:

- Enhance the collection and accessibility of asset information including location, age and condition to support proactive repair & maintenance and inform CIP planning efforts.
- Ensure the Stormwater Program's regulatory compliance by increasing Best Management Practices (BMPs) and improving equipment and team member capacity.
- Support the SRAP (Sustainability Resilience Action Plan) goals by prioritizing "in-progress" indicators in the focus areas within the topics "Infrastructure" and "Natural Resources".
- Prioritize carbon emission reducing strategies that support "Ready for 100" and pursue grant funding opportunities to accelerate progress towards those goals. Lead implementation of the Energy Program Roadmap.
- Collectively address the resiliency of existing buildings/infrastructure through programmed maintenance, repair and replacement efforts.
- Enhance and extend roadway life and serviceability through more sustainable and environmentally friendly pavement preservation methods and strategies.



Department Personnel Summary (FTE)				
Program	FY 2021	FY 2022	FY 2023	FY 2024
Administration	3.53	4.13	5.13	7.33
Custodial	19.90	19.70	19.70	19.50
Facilities Maintenance	11.80	11.80	11.80	13.00
Construction Project Management	2.80	1.40	1.40	1.00
Cost of Goods Sold	0.00	0.00	0.00	0.00
Fleet Services	12.00	12.00	12.00	12.50
Automotive Parts and Stores	2.50	2.50	2.50	2.00
Street Maintenance	8.30	9.30	9.30	11.00
Stormwater Maintenance	28.10	28.10	30.10	27.00
Solid Waste Administrative Services	5.90	5.60	5.60	7.00
Frontload Collection	13.00	13.80	13.80	12.00
Roll-Off Collection	6.50	6.00	6.00	10.00
Residential Automated Curbside	13.00	13.00	13.00	13.00
Residential Bulk Curbside Service	11.00	11.00	11.00	10.00
Recycling	10.00	10.00	10.00	7.00
Total	148.33	148.33	151.33	152.33

Department Budge	t Summary				
Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	9,562,229	10,535,844	12,019,600	11,447,100	12,634,700
Operating	12,641,993	13,989,847	15,147,900	15,305,900	17,250,400
Capital	88,506	584,723	2,840,300	2,499,300	1,356,000
Other	0	0	77,000	77,000	26,400
Total	22,292,727	25,110,414	30,084,800	29,329,300	31,267,500
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	4,712,377	5,155,923	5,993,000	6,054,900	6,277,700
Solid Waste	11,832,364	13,364,415	14,303,800	13,988,700	16,110,900
Stormwater	2,854,069	3,333,800	6,363,600	5,956,200	5,425,600
CGT	347,265	357,466	595,600	609,400	528,900
Wastewater	0	826	25,000	20,100	39,000
Golf Course	1,777	1,027	10,000	1,000	10,000
CRA	0	0	2,500	0	2,500
Fleet	2,544,877	2,896,957	2,791,300	2,699,000	2,872,900
Total	22,292,727	25,110,414	30,084,800	29,329,300	31,267,500



Administration Program

This program supervises the Facilities Management, Solid Waste, Fleet Management, and Streets and Stormwater Divisions of the Public Works Department. Primary program functions include: operational planning, organizing, and directing of the various divisions, preparing the departmental budget, Capital Improvement Program (CIP), annual reports, strategic plan, and coordination of operations with other City departments and the public.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	284,088	377,483	505,000	429,600	528,000
Operating	107,304	122,171	76,800	86,700	82,800
Capital	0	0	0	0	0
Other	0	0	31,600	31,600	10,800
Total	391,392	499,654	613,400	547,900	621.600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	391,392	499,654	613,400	547,900	621,600
Total	391,392	499,654	613,400	547,900	621,600



Custodial Program

This program provides for the cleaning of all City of Largo facilities which includes shampooing carpets, waxing floors, sanitizing restrooms, cleaning windows, trash removal, recycling collection, vacuuming, dusting, pest control, night security, and assisting departmental staff in function set-ups and take-downs.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	921,306	971,267	1,155,300	1,107,200	1,219,100
Operating	253,250	261,509	239,900	322,400	301,400
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	1,174,556	1,232,776	1,395,200	1,429,600	1,520,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,174,556	1,232,776	1,395,200	1,429,600	1,520,500
Total	1,174,556	1,232,776	1,395,200	1,429,600	1,520,500

Facilities Maintenance

This program oversees the repair of existing facilities, renovations, building equipment replacement, and ensures all facilities are properly maintained. Personnel provide a variety of services such as carpentry, masonry, electrical work, painting, air conditioning repair and maintenance, and moving furniture.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	998,556	989,405	1,103,900	1,028,200	1,172,800
Operating	823,135	815,938	789,300	1,060,600	1,025,700
Capital	8,666	69,325	0	0	0
Other	0	0	0	0	0
Total	1,830,357	1,874,668	1,893,200	2,088,800	2,198,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,828,580	1,859,788	1,838,200	2,062,700	2,089,300
Solid Waste	0	13,027	12,500	5,000	52,700
Golf course	1,777	1,027	10,000	1,000	10,000
CRA	0	0	2,500	0	2,500
Wastewater	0	826	25,000	20,100	39,000
Fleet	0	0	5,000	0	5,000
Total	1,830,357	1,874,668	1,893,200	2,088,800	2,198,500



Construction Project Management Program

This program provides project management for major construction projects for City Facilities. Staff in this program also provide space analysis, moderate design work, and building construction expertise to various other City departments. Major design and construction contracts are managed by the staff in this program. All project billings, grant management, and project tracking are also handled by the Construction Project Management staff.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	173,724	106,743	138,100	109,500	144,300
Operating	49,419	15,782	93,300	17,800	98,700
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	223,143	122,525	231,400	127,300	243,000

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	223,143	122,525	231,400	127,300	243,000
Total	223,143	122,525	231,400	127,300	243,000

Cost of Goods

The Fleet Management program is used for the inventory, purchasing, and selling of parts and other materials needed to provide Fleet Maintenance.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	0	0	0	0	0
Operating	960,773	1,063,715	915,000	900,000	915,000
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	960,773	1,063,715	915,000	900,000	915,000

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Fleet	960,773	1,063,715	915,000	900,000	915,000
Total	960,773	1,063,715	915,000	900,000	915,000



Fleet Services Program

The Fleet Management program provides maintenance services and repairs for all City equipment including generators, light and heavy vehicles, and construction equipment. Fleet Services includes preventative and corrective maintenance. Staff recommends the replacement of existing vehicles, and reviews additional vehicle requests by departments and divisions to ensure their suitability to the type of work being performed. Fleet Services is an Internal Service Fund and all costs are charged back to the user departments for services rendered.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	983,199	1,073,184	1,090,100	1,046,300	1,131,900
Operating	474,117	645,401	554,700	589,000	594,000
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,457,317	1,718,585	1,644,800	1,635,300	1,725,900

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Fleet	1,457,317	1,718,585	1,644,800	1,635,300	1,725,900
Total	1,457,317	1,718,585	1,644,800	1,635,300	1,725,900

Automotive Parts and Stores Program

Within the Automotive Parts and Stores program, all costs are charged back to user departments for services rendered. The program provides major support to the Fleet Services program and possesses responsibility for ordering and receiving parts, managing work orders, inventory control, and processing invoices.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	119,285	72,834	202,300	139,300	201,100
Operating	7,501	41,823	24,200	24,400	25,900
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	126,786	114,657	226,500	163,700	227,000

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Fleet	126,786	114,657	226,500	163,700	227,000
Total	126,786	114,657	226,500	163,700	227,000



Street Maintenance Program

This program provides regular right-of-way maintenance of roadways, curbs, valley gutters, medians, alleys, sidewalks, and parkway areas. Services in this program include repairing potholes, roadway repairs due to underground utility failures, the repair, replacement, or relocation of sidewalks, repair of brick roadways, and the sweeping of all City streets and State roads covered under annual agreements. This program also maintains and replaces street names, regulatory, and informational signs and contractual services for traffic signals and street lights.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	493,843	568,516	624,400	628,100	644,900
Operating	905,032	917,823	1,487,200	1,603,100	1,637,300
Capital	43,095	312,307	398,800	265,600	50,000
Other	0	0	0	0	0
Total	1,441,970	1,798,646	2,510,400	2,496,800	2,332,200

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,094,705	1,441,180	1,914,800	1,887,400	1,803,300
CGT	347,265	357,466	595,600	609,400	528,900
Total	1,441,970	1,798,646	2,510,400	2,496,800	2,332,200

Stormwater Maintenance Program

This program provides storm drainage maintenance including the slope mowing of drainage ditches and access roads along ditches, maintaining the water flow within major drainage channels, removing debris and silt buildup, and chemically treating ditches and waterways to control aquatic growth. This program also provides maintenance to the storm drainage pipes and structures, and replaces failed subsurface drains and underground drainage systems. In addition, this program provides routine maintenance of in-line stormwater treatment system units and retrofits catch basins with media filter systems as part of the City's National Pollution Discharge Elimination System Permit (NPDES).

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,772,853	1,843,186	2,326,400	2,103,900	2,485,200
Operating	1,044,471	1,287,523	1,581,100	1,604,000	1,629,600
Capital	36,745	203,091	2,441,500	2,233,700	1,306,000
Other	0	0	14600	14600	4800
Total	2,854,069	3,333,800	6,363,600	5,956,200	5,425,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Stormwater	2,854,069	3,333,800	6,363,600	5,956,200	5,425,600
Total	2,854,069	3,333,800	6,363,600	5,956,200	5,425,600



Solid Waste Administrative Services Program

This program oversees the administrative functions of the Solid Waste Management Division. The major components of this program are accounting for administrative and overhead costs, including Pinellas County billing services, audit fees, depreciation, and personnel expenses.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	430,515	525,705	558,500	578,500	580,200
Operating	519,820	624,416	667,700	694,900	751,500
Capital	NA	NA	NA	NA	NA
Other	0	0	30,800	30,800	10,800
Total	950,335	1,150,121	1,257,000	1,304,200	1,342,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Solid Waste	950,335	1,150,121	1,257,000	1,304,200	1,342,500
Total	950,335	1,150,121	1,257,000	1,304,200	1,342,500

Frontload Collection Program

This program utilizes front-loading refuse trucks to provide bulk container collection and the collection of recyclables at commercial and multi-family locations. This program also handles maintenance, repair, and refurbishment of front-load, roll-off, recycling drop-off and residential curbside automated containers.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,066,014	1,047,450	1,118,900	1,026,300	1,168,600
Operating	2,583,632	3,020,648	3,372,900	3,048,200	3,965,100
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	3,649,646	4,068,098	4,491,800	4,074,500	5,133,700

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Solid Waste	3,649,646	4,068,098	4,491,800	4,074,500	5,133,700
Total	3,649,646	4,068,098	4,491,800	4,074,500	5,133,700



Roll-Off Collection Program

This program utilizes roll-off refuse trucks and containers to provide roll-off bulk trash collection services to high volume businesses and contractors. This program also transports recycled material by hauling curbside recyclables and drop-off recyclables to appropriate vendors for sale.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	406,992	710,655	638,700	813,600	655,200
Operating	1,902,250	1,657,271	1,862,600	1,538,700	1,848,100
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	2,309,243	2,367,926	2,501,300	2,352,300	2,503,300

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Solid Waste	2,309,243	2,367,926	2,501,300	2,352,300	2,503,300
Total	2,309,243	2,367,926	2,501,300	2,352,300	2,503,300

Residential Automated Curbside Service Program

This program provides twice weekly automated residential curbside collection of refuse including once-a-week collection of household recyclables. The City provides automated curbside service to all single-family and duplex homes, small apartment complexes, and several mobile home parks and smaller businesses.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	913,415	997,090	985,800	1,067,500	1,041,300
Operating	1,902,638	2,189,899	2,281,900	2,177,800	2,507,200
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	2,816,053	3,186,989	3,267,700	3,245,300	3,548,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Solid Waste	2,816,053	3,186,989	3,267,700	3,245,300	3,548,500
Total	2,816,053	3,186,989	3,267,700	3,245,300	3,548,500



Residential Bulk Curbside Service Program

This program provides once-a-week collection of containerized and bulk yard waste for recycling. This program also provides once-a-week collection of Class 3 debris, which is mixed trash from residential homes and commercial businesses.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	516,750	700,633	894,500	804,900	939,700
Operating	731,122	797,295	835,200	854,700	869,800
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,247,872	1,497,928	1,729,700	1,659,600	1,809,500

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Solid Waste	1,247,872	1,497,928	1,729,700	1,659,600	1,809,500
Total	1,247,872	1,497,928	1,729,700	1,659,600	1,809,500

Recycling Program

This program directs the curbside recycling service and the drop-off recycling centers provided by the City of Largo. It also involves marketing to residents regarding the importance of recycling in order to increase education and participation.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	481,688	551,693	677,700	564,200	722,400
Operating	377,527	528,633	366,100	783,600	998,300
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	859,215	1,080,326	1,043,800	1,347,800	1,720,700

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Solid Waste	859,215	1,080,326	1,043,800	1,347,800	1,720,700
Total	859,215	1,080,326	1,043,800	1,347,800	1,720,700



Personnel by Department

Full-Time Accounting Clerk 1.00 1.00 1.00 1.00 1.00 0.00 Asset Data Specialist 1.00 1.00 1.00 1.00 0.00 0.00 Asset Management Data Coordinator 1.00 1.00 1.00 1.00 0.00 Assist. Streets & Stormwater Manager 0.00 0.00 0.00 0.00 0.00 Assistant Public Works Director 0.00 1.00 1.00 2.00 1.00 Assistant Solid Waste Manager 1.00 0.00 0.00 0.00 0.00 Code Enforcement Officer 1.00 1.00 1.00 1.00 0.00 Construction Project Coordinator 1.00 1.00 1.00 1.00 0.00 Custodial Foreman 1.00 1.00 1.00 1.00 0.00 0.00 Custodial Supervisor 1.00 1.00 1.00 1.00 0.00 Custodian 14.00 14.00 14.00 14.00 0.00 Customer Service Supervisor
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Asset Management Data Coordinator Assist. Streets & Stormwater Manager 0.00
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Assistant Public Works Director 0.00 1.00 1.00 2.00 1.00 Assistant Solid Waste Manager 1.00 0.00 0.00 0.00 0.00 Code Enforcement Officer 1.00 1.00 1.00 1.00 0.00 Construction Project Coordinator 1.00 0.00 0.00 0.00 0.00 Custodial Foreman 1.00 1.00 1.00 1.00 0.00 Custodial Supervisor 1.00 1.00 1.00 1.00 0.00 Custodian 14.00 14.00 14.00 14.00 0.00 Customer Service Supervisor 0.00 1.00 1.00 1.00 0.00 Energy Program Administrator 0.00 0.00 1.00 1.00 0.00 Facilities Maintenance Supervisor 1.00 1.00 1.00 1.00 0.00 Facilities Manager 1.00 1.00 1.00 1.00 0.00
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Facility Maintenance Coordinator 3.00 3.00 3.00 0.00
Facility Management Specialist 1.00 0.00 0.00 0.00 0.00
Fleet Inventory Specialist 1.00 1.00 1.00 0.00
Fleet Manager 1.00 1.00 1.00 0.00
Fleet Services Supervisor 1.00 1.00 1.00 0.00
Fleet Technician (I & II) 9.00 9.00 9.00 9.00 0.00
Lead Mechanic 1.00 1.00 1.00 0.00
Office Administrator 1.00 1.00 1.00 0.00
Office Specialist 4.00 4.00 4.00 0.00
Operational Secretary 1.00 1.00 1.00 0.00
Public Works Business Manager 0.00 1.00 1.00 0.00
Publlic Works Director 1.00 1.00 0.00 -1.00
Sign/Traffice Technican 1.00 1.00 1.00 0.00
Solid Waste Driver (I, II, III) 44.00 44.00 44.00 0.00
Solid Waste Manager 1.00 1.00 1.00 0.00
Solid Waste Service Specialist 2.00 1.00 1.00 0.00
Solidwaste Supervisor 4.00 4.00 4.00 0.00
Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 0.00
Streets & Stormwater Manager 1.00 1.00 1.00 0.00
Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00
Streets & Stormwater Technician (I, II, SR) 27.00 28.00 30.00 31.00 1.00
Tradesworker (I, II, SR) 10.00 10.00 10.00 0.00



Total	148.33	148.33	151.33	152.33	1.00
Fleet Intern	0.50	0.50	0.50	0.50	0.00
Administrative Intern	0.33	0.33	0.33	0.33	0.00
Variable/Temporary					
Custodian	3.50	3.50	3.50	3.50	0.00
Part-Time					





Department Summary

The Recreation, Parks and Arts Department strives to advance the City's vision of being the community of choice in Tampa Bay by being the number one reason people want to visit and live in Largo. The Department's mission is to strengthen the community by creating memorable experiences through education, recreation, parks, and arts. The overall Department philosophy focuses on four core areas: health and wellness, emphasizing facilities and programs that support an active lifestyle; community building, emphasizing events and public spaces that build social connectivity; economic development, emphasizing programs and amenities that bring tourists as well as area residents to Largo; and environmental sustainability, emphasizing beautification, expansion and protection of green spaces. The Department has been nationally accredited since 1999 by the Commission on Accreditation of Parks and Recreation agencies and was the first municipality in Florida and the 22nd agency in the nation to achieve accredited status.

FY 2024 Strategic Initiatives

The FY 2024 initiatives include:

- Activating downtown through upgrades and programming in Ulmer Park.
- Support community pride and engagement through neighborhood outreach events across the City.
- Investing in maintenance of existing infrastructure with facility and park improvements.
- Expanding partnerships with community and non-profit organizations.



Department Personnel Summary (FTE)							
Program	FY 2021	FY 2022	FY 2023	FY 2024			
Recreation Administration	6.50	6.50	6.50	7.50			
Special Events	1.95	3.34	3.34	4.84			
Highland Family Aquatic Center	4.90	4.50	3.90	3.90			
Southwest Pool	5.29	5.82	5.61	5.61			
Athletics	2.10	2.10	2.60	2.60			
Community Center	9.01	9.01	8.76	8.76			
Highland Complex	25.23	25.83	25.83	25.29			
Southwest Recreation Complex & Tennis Center	17.44	17.44	17.44	17.44			
Golf Course	10.32	10.32	10.32	10.32			
Parks Administration, Maintenance & Public	33.79						
Property Services		35.50	36.61	36.61			
Largo Central Park	9.50	9.50	9.50	9.50			
Nature Parks	4.00	4.00	3.45	3.45			
Central Park Performing Arts Center	9.83	9.83	9.83	9.83			
Total	139.86	143.69	143.69	145.65			

Department Budget Summary

Expenditures

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	7,347,333	8,006,090	9,101,600	8,503,600	9,650,900
Operating	4,497,340	5,246,322	6,391,300	5,871,100	6,364,000
Capital	891,549	578,238	6,604,300	1,057,500	2,703,400
Other	21,451	32,225	182,200	180,700	131,700
Total	12,757,672	13,862,875	22,279,400	15,612,900	18,850,000
Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	11,055,882	12,239,531	14,772,500	14,020,700	15,124,500
Lost	465,314	256,339	5,000,000	0	1,055,000
Golf Course	1,089,738	1,206,719	1,378,400	1,352,800	1,494,700
Tree	53,672	33,011	120,000	100,000	120,000
Parkland	0	0	800,000	0	800,000
Trust	93,067	127,275	208,500	139,400	255,800
Total	12,757,672	13,862,875	22,279,400	15,612,900	18,850,000

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	3,174,840	4,206,925	3,701,700	4,037,100	3,925,800
Cost Recovery	29%	34%	25%	29%	26%

Costs recovery includes General Fund operating expenditures within the Recreation, Parks and Arts Department.



Administration Division

The Administration division leads the department towards the City's vision of being the community of choice by providing strategic direction, facilitating team collaboration and training, and engaging directly with the community through advocacy and special events.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	816,737	874,917	925,800	888,300	1,266,600
Operating	398,992	617,247	752,800	622,100	789,300
Capital	0	0	0	0	0
Other	0	0	159,700	159,700	110,200
Total	1,215,729	1,492,164	1,838,300	1,670,100	2,166,100

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,124,162	1,365,708	1,663,300	1,540,100	1,981,100
Trust	91,567	126,456	175,000	130,000	185,000
Total	1,215,729	1,492,164	1,838,300	1,670,100	2,166,100

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	43,075	93,329	51,700	65,500	59,500
Total	43,075	93,329	51,700	65,500	59,500



Administration Program

The Administration program strengthens the community by providing leadership and direction to the department, ensuring recreation, cultural, and parks facilities and programming continually exceed expectations and create memorable experiences for residents and visitors.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	730,379	765,542	758,100	766,200	1,012,100
Operating	297,348	513,741	536,800	482,500	589,000
Capital	0	0	0	0	0
Other	0	0	159,700	159,700	110,200
Total	1,027,727	1,279,283	1,454,600	1,408,400	1,711,300

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	974,745	1,173,714	1,329,600	1,323,400	1,586,300
Trust	52,982	105,569	125,000	85,000	125,000
Total	1,027,727	1,279,283	1,454,600	1,408,400	1,711,300

Special Events Program

The Special Events program creates memorable experiences through City-sponsored events that provide Largo with a strong sense of community pride. Through partnership with community organizations, the program coordinates dozens of large-scale events in Largo Central Park and neighborhood events to provide both cultural and recreational programming supporting the City's vision of being the community of choice in Tampa Bay.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	86,358	109,375	167,700	122,100	254,500
Operating	101,644	103,506	216,000	139,600	200,300
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	188.002	212.881	383.700	261,700	454.800

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	149,417	191,994	333,700	216,700	394,800
Trust	38,585	20,887	50,000	45,000	60,000
Total	188,002	212,881	383,700	261,700	454,800

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	43,075	93,329	51,700	65,500	59,500
Total	43,075	93,329	51,700	65,500	59,500



Recreation Division

The Recreation division serves our community by promoting health and wellness, providing physical activity, and building social connections for participants of all ages and abilities. With locations through-out Largo's neighborhoods, the recreation division serves as the primary link between residents and positive engagement with city services and their community.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	3,450,772	3,755,180	4,352,500	4,021,000	4,474,700
Operating	2,484,436	2,712,899	3,568,300	3,275,500	3,518,600
Capital	493,752	493,259	266,000	254,000	505,400
Other	0	11,225	1,000	0	0
Total	6,428,960	6,972,563	8,187,800	7,550,500	8,498,700

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	4,872,409	5,508,686	6,778,900	6,188,300	6,881,200
Lost	465,314	256,339	0	0	55,000
Golf	1,089,738	1,206,719	1,378,400	1,352,800	1,494,700
Trust	1,500	819	30,500	9,400	67,800
Total	6,428,960	6,972,563	8,187,800	7,550,500	8,498,700

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	2,740,216	3,311,032	2,958,000	3,220,800	3,148,800
Golf	562,150	1,454,643	1,378,500	1,484,600	1,497,800
Total	3,302,367	4,765,675	4,336,500	4,705,400	4,646,600



Highland Family Aquatic Center

The Highland Family Aquatics Center is one of two pools operated by the Aquatics program providing opportunities for residents and guests to enjoy a variety of fun and safe recreational swim programs, camps, events, and competitive aquatic sports. The Highland Family Aquatic Center includes a lap pool and slides to provide swim and water play opportunities for the whole family.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	183,565	190,860	230,600	190,800	260,400
Operating	112,746	83,713	124,600	153,700	111,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	296,310	274,573	355,200	344,500	371,400

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	296,310	274,573	355,200	344,500	371,400
Total	296,310	274,573	355,200	344,500	371,400

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	227,067	253,060	227,300	241,000	244,600
Total	227,067	253,060	227,300	241,000	244,600



Southwest Pool

The Southwest Pool is one of two pools operated by the Aquatics program providing opportunities for residents and guests to enjoy a variety of fun and safe recreational swim programs, camps, events, and competitive aquatic sports. The Southwest Pool is a unique community asset featuring an Olympic-sized pool and diving towers serving the needs of both recreational and competitive youth and adult swimmers, divers, synchronized swimmers, and non-swimmers through aquatic instruction.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	200,967	256,275	295,800	281,200	299,600
Operating	125,719	157,548	167,600	155,100	181,100
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	326,686	413,823	463,400	436,300	480,700

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	325,186	413,823	463,400	436,300	455,700
Trust	1,500	0	0	0	25,000
Total	326,686	413,823	463,400	436,300	480,700

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	94,368	107,701	98,100	120,300	0
Total	94,368	107,701	98,100	120,300	0



Athletics Program

The Athletics program focuses on the athletic spirit of our community and improving the health and wellness of residents and visitors through team sports and athletic competition. The program organizes adult and youth competitive leagues and tournaments, training clinics, sports camps, and several annual races and events.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Category	Actual 1 2021	Actual 1 1 2022	Duugeti i 2023	L3t.11 2023	Budgett 1 2024
Personnel	91,964	102,553	138,000	117,400	249,100
Operating	331,037	207,713	296,200	307,900	363,500
Capital	50,071	368,755	0	0	34,000
Other	0	0	1,000	0	0
Total	473,072	679,021	435,200	425,300	646,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	423,001	421,863	404,700	415,900	616,600
Trust	0	819	30,500	9,400	30,000
Lost	50,071	256,339	0	0	0
Total	473,072	679,021	435,200	425,300	646,600

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	160,591	115,908	157,000	144,000	166,000
Total	160,591	115,908	157,000	144,000	166,000



Community Center Program

The Largo Community Center creates life enhancing experiences at a low or reasonable cost for adult and senior patrons by offering quality recreational, educational, and socially interactive opportunities in a warm, friendly, and positive community environment. The Community Center features fitness instruction, clubs, classes, and art studios, and is also home to the Tutterow Dance Academy, providing youth in the community dance instruction and performance opportunities.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	515,360	532,346	629,900	620,600	666,500
Operating	425,614	589,873	764,900	713,800	712,500
Capital	11,123	0	36,000	36,000	6,400
Other	0	0	0	0	0
Total	952,097	1,122,219	1,430,800	1,370,400	1,385,400

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	952,097	1,122,219	1,430,800	1,370,400	1,372,600
Trust	0	0	0	0	12,800
Total	952,097	1,122,219	1,430,800	1,370,400	1,385,400

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	503,257	651,909	606,000	665,000	695,800
Total	503,257	651,909	606,000	665,000	695,800



Highland Complex Program

Highland Recreation is a well-known regional destination that provides a friendly, convenient, and safe place for patrons of all ages to enjoy healthy and active recreation amenities. The entire family can engage in fun activities, learning, programs, classes and events together or independently. Highland offers a large fitness center and functional training room, two full size gymnasiums, a three-story indoor playground, game and party rooms, and has a variety of childcare programs and instructional classes available.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	1,155,072	1,286,081	1,401,600	1,367,800	1,365,100
Operating	495,819	569,242	921,800	630,400	664,500
Capital	415,243	111,744	0	0	410,000
Other	0	11,225	0	0	0
Total	2,066,134	1,978,292	2,323,400	1,998,200	2,439,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,650,891	1,978,292	2,323,400	1,998,200	2,439,600
Lost	415,243	0	0	0	0
Total	2,066,134	1,978,292	2,323,400	1,998,200	2,439,600

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,026,185	1,261,395	1,102,600	1,171,000	1,169,000
Total	1,026,185	1,261,395	1,102,600	1,171,000	1,169,000



Southwest Complex and Tennis Center Program

The Southwest Complex and Tennis Center is an integral part of the surrounding neighborhood's identity. The Center provides residents and visitors of all ages with a convenient and safe place to grow, exercise, and play through a wide range of instructional and fitness classes, childcare programs, and the center's premier clay tennis courts and athletic fields.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	793,524	835,353	1,034,100	879,900	1,039,000
Operating	414,084	449,803	537,300	525,100	586,300
Capital	17,315	12,760	230,000	218,000	55,000
Other	0	0	0	0	0
Total	1,224,923	1,297,916	1,801,400	1,623,000	1,680,300

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,224,923	1,297,916	1,801,400	1,623,000	1,625,300
Lost	0	0	0	0	55,000
Total	1,224,923	1,297,916	1,801,400	1,623,000	1,680,300

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	728,749	921,059	767,000	879,500	873,400
Total	728,749	921,059	767,000	879,500	873,400



Golf Course Program

The Largo Golf Course provides visitors and residents with an affordable and fun golf experience that is both challenging and fast paced. Offering opportunities for individual, league, and tournament play, as well as instruction for all ages, this municipal executive course is set up to accommodate all skill levels from new golfers looking to learn the sport to experienced golfers looking for exercise and camaraderie. The course also offers fun new and inventive ways to enjoy the golf course, including footgolf and disc golf, regular events, a program room for hosting private functions and meetings, or enjoying refreshments at the clubhouse café.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	510,321	551,712	622,500	563,300	595,000
Operating	579,417	655,007	755,900	789,500	899,700
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,089,738	1,206,719	1,378,400	1,352,800	1,494,700

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Golf	1,089,738	1,206,719	1,378,400	1,352,800	1,494,700
Total	1 089 738	1.206.719	1 378 400	1 352 800	1 494 700

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Golf	562,150	1,454,643	1,378,500	1,484,600	1,497,800
Total	562,150	1,454,643	1,378,500	1,484,600	1,497,800



Parks Division

The Parks division believes achieving the City's vision of being the Community of Choice in Tampa Bay starts with beautiful green spaces. Each program in the division is a steward of the City's precious natural resources, striving to protect and enhance our parks, athletic fields, roadway medians, trees, and public green spaces.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	2,579,984	2,799,697	3,162,300	2,982,000	3,230,700
Operating	1,197,517	1,345,306	1,367,100	1,311,800	1,383,400
Capital	168,108	56,684	6,338,300	775,500	2,198,000
Other	21,451	21,000	21,500	21,000	21,500
Total	3,967,059	4,222,687	10,889,200	5,090,300	6,833,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	3,913,387	4,189,676	4,966,200	4,990,300	4,910,600
Lost	0	0	5,000,000	0	1,000,000
Parkland	0	0	800,000	0	800,000
Trust	0	0	3,000	0	3,000
Tree	53,672	33,011	120,000	100,000	120,000
Total	3,967,059	4,222,687	10,889,200	5,090,300	6,833,600

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	105,313	191,909	113,200	115,800	416,000
Total	105,313	191,909	113,200	115,800	416,000



Parks Administration, Maintenance, & Public Property Services Program

Beginning in FY 2023, the Parks Administration and Technical Services, Parks Maintenance and Athletic Field Maintenance programs were merged into this one program to increase efficiency and flexibility within the division. This program is responsible for assuring the highest standards of cleanliness, grounds maintenance, and operation of all city parks and public gathering areas, athletic fields, and roadway medians by providing long-term direction and supervision, training, purchasing, project management, and support for the division's programs and services. This program promotes the City's sustainability initiatives, directly improving the air and water quality of the community by caring for, maintaining, and expanding the City's urban tree canopy and public green spaces.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	752,632	1,028,589	2,327,200	2,226,000	2,344,400
Operating	452,251	347,463	888,000	789,700	908,700
Capital	57,282	33,027	5,523,300	435,800	80,000
Other	0	0	0	0	0
Total	1,262,165	1,409,079	8,738,500	3,451,500	3,333,100

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,208,493	1,376,068	3,618,500	3,351,500	3,213,100
LOST	0	0	5,000,000	0	0
Tree	53,672	33,011	120,000	100,000	120,000
Total	1,262,165	1,409,079	8,738,500	3,451,500	3,333,100

Park Maintenance Program

The Parks Maintenance program promotes the City's sustainability initiatives, directly improving the air and water quality of the community by caring for, maintaining, and expanding the City's urban tree canopy and public green spaces. In FY 2023, this program became part of the Parks Administration, Maintenance, and Public Property Services program.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	379,119	300,724	0	0	0
Operating	157,676	203,703	0	0	0
Capital	80,228	23,657	0	0	0
Other	0	0	0	0	0
Total	617,022	528,084	0	0	0

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	617,022	528,084	0	0	0
Lost	0	0	0	0	0
Total	617,022	528,084	0	0	0



City Support Program

This Program supported grounds maintenance services for areas that are not considered parks. In FY 2020, it was combined with Parks Administration and Technical Services.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	0	0	0	0	0
Operating	2,453	0	0	0	0
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	2.453	0	0	0	0

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	2,453	0	0	0	0
LOST	0	0	0	0	0
Total	2,453	0	0	0	0

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	0	0	0	0	0
Total	0	0	0	0	0

Athletic Field & Irrigation Maintenance Program

The Athletic Field & Irrigation Maintenance program believes all residents and visitors should have access to safe and beautifully maintained green spaces. The program is dedicated to maintaining top-tier athletic fields and keeping the City's parks green and growing. In FY 2023, this program became part of the new Parks Administration, Maintenance, and Public Property Services program.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	730,848	696,477	0	0	0
Operating	168,584	212,588	0	500	0
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	899,433	909,065	0	500	0

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	899,433	909,065	0	500	0
Total	899,433	909,065	0	500	0



Largo Central Park Program

Largo Central Park is the City's most prominent landmark and the center of community activity and gatherings, living up to its reputation as the "Heart of Largo". This preeminent park serves as the primary locale for many of the City's special events, while also being a safe and beautiful place for residents, visitors, and their families to create memorable experiences.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	546,931	578,161	623,200	552,000	659,700
Operating	354,427	530,830	385,300	445,900	392,200
Capital	30,598	0	815,000	15,700	1,118,000
Other	21,451	21,000	21,500	21,000	21,500
Total	953,407	1,129,991	1,845,000	1,034,600	2,191,400

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	953,407	1,129,991	1,042,000	1,034,600	1,388,400
Parkland	0	0	800,000	0	800,000
Lost	0	0	0	0	0
Trust	0	0	3,000	0	3,000
Total	953 407	1 129 991	1 845 000	1 034 600	2 191 400

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	29,579	94,725	28,000	21,600	323,000
Total	29,579	94,725	28,000	21,600	323,000



Nature Parks Program

The Nature Parks program believes the best way to support the City's sustainability and resiliency initiatives is to educate the public and visitors through programs and camps about Florida's natural resources - both flora and fauna - to explain how environmental issues affecting our planet can have local impacts, and how we can enjoy our natural environment for improving both physical and mental health while preserving resources for future generations.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	170,454	195,746	211,900	204,000	226,600
Operating	62,125	50,722	93,800	75,700	82,500
Capital	0	0	0	324,000	1,000,000
Other	0	0	0	0	0
Total	232,579	246,468	305,700	603,700	1.309.100

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
LOST	0	0	0	0	1,000,000
General	232,579	246,468	305,700	603,700	309,100
Total	232,579	246,468	305,700	603,700	1,309,100

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	75,734	97,184	85,200	94,200	93,000
Total	75,734	97,184	85,200	94,200	93,000



Central Park Performing Arts Center Program

The Central Park Performing Arts Center believes everyone should have access to thought-provoking and creative programming that create lasting memories and reflects the diversity of the community. The center provides quality and affordable productions, classes, camps and both the center and adjacent Historic Feed Store, home of the local Largo historical society, provide a unique space for community and private gatherings.

Expenditures by Category

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
Personnel	499,840	576,296	661,000	612,300	678,900
Operating	416,396	570,870	703,100	661,700	672,700
Capital	229,689	28,295	0	28,000	0
Other	0	0	0	0	0
Total	1,145,925	1,175,461	1,364,100	1,302,000	1,351,600

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	1,145,925	1,175,461	1,364,100	1,302,000	1,351,600
Trust	0	0	0	0	0
Total	1,145,925	1,175,461	1,364,100	1,302,000	1,351,600

Revenue

Fund	Actual FY 2021	Actual FY 2022	Budget FY 2023	Est. FY 2023	Budget FY 2024
General	329,311	703,984	630,500	700,500	361,000
Total	329,311	703,984	630,500	700,500	361,000



Personnel by Department

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Full-Time					
Aquatics Facility Coordinator	1.00	1.00	1.00	1.00	0.00
Arborist (Tree Trimmer,I,II)	4.00	4.00	4.00	4.00	0.00
Artistic Supervisor	1.00	1.00	1.00	1.00	0.00
Assistant Director	1.00	1.00	1.00	1.00	0.00
Assistant Parks Superintendent	1.00	1.00	1.00	1.00	0.00
Athletics Progam Supervisor	1.00	1.00	1.00	1.00	0.00
Box Office Supervisor	1.00	1.00	1.00	1.00	0.00
Children's Program Manager	0.00	0.00	0.00	1.00	1.00
Children's Program Supervisor	2.00	2.00	3.00	2.00	-1.00
Performing Arts Center Manager	1.00	1.00	1.00	1.00	0.00
Director	1.00	1.00	1.00	1.00	0.00
Event Assistant	1.00	1.00	1.00	0.00	-1.00
Greents Superintendent	1.00	1.00	1.00	1.00	0.00
Grounds Equipment Mechanic	2.00	2.00	2.00	2.00	0.00
Grounds Maintenance Worker	20.00	21.00	21.00	22.00	1.00
Horticulture Technician	4.00	5.00	5.00	5.00	0.00
Irrigation Techician	2.00	2.00	2.00	2.00	0.00
Nature Program Supervisor	1.00	1.00	1.00	1.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Operational Secretary	1.00	0.00	0.00	0.00	0.00
Parks Foreman	4.00	4.00	4.00	4.00	0.00
Parks Superintendent	1.00	1.00	1.00	1.00	0.00
Parks Supervisor	3.00	3.00	3.00	3.00	0.00
Rec Business Manager	1.00	1.00	1.00	1.00	0.00
Rec Office Coordinator	5.00	5.00	4.00	5.00	1.00
Rec Program Manager	5.00	5.00	5.00	5.00	0.00
Rec Program Planner	1.00	0.00	0.00	0.00	0.00
Rec Program Supervisor	5.00	6.00	6.00	6.00	0.00
Rec System Specialist	1.00	1.00	1.00	1.00	0.00
Recreation Leader I	13.00	15.00	15.00	14.00	-1.00
Recreation Leader II	3.00	3.00	5.00	9.00	4.00
Seniors Program Specialist	1.00	1.00	1.00	0.00	-1.00
Special Events Coord.	1.00	1.00	1.00	1.00	0.00
Spray Technician	2.00	2.00	2.00	2.00	0.00
Technical Operations Supervisor	1.00	1.00	1.00	1.00	0.00
Trades Technician (I, II, Sr.)					



	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 to FY 2024 Changes
Part-Time					
Administrative Assistant	0.00	1.00	1.00	1.00	0.00
Event Assistant	2.15	2.40	1.90	1.90	0.00
Grounds Maintenance Worker	2.04	2.04	2.04	1.04	-1.00
Life Guard	0.87	1.00	1.00	1.00	0.00
Office Assistant	2.05	1.55	1.55	1.55	0.00
Office Specialist	0.50	0.00	0.00	0.00	0.00
Pro Shop Clerk	2.45	2.45	2.45	2.45	0.00
Recreation Leader I	11.35	10.85	10.85	10.85	0.00
Recreation Leader II	0.00	0.50	0.50	0.00	-0.50
Recreation System Specialist	0.50	0.50	0.50	0.50	0.00
Technical Assistant	0.50	0.50	1.00	1.00	0.00
Variable/Temporary					
Athletics Assistant	0.60	0.60	0.60	1.10	0.50
Attendant	0.00	0.00	0.00	4.74	4.74
Bus Driver	0.55	0.55	0.55	0.55	0.00
Event Attendant	1.78	1.78	1.78	2.85	1.07
Facility Attendant	0.90	0.90	0.90	0.00	-0.90
Party Attendant	1.65	1.65	1.65	0.00	-1.65
Seasonal Worker	0.62	0.62	0.62	0.62	0.00
Snack Bar Attendant	0.75	0.75	0.75	0.75	0.00
Snack Bar Operator	1.25	1.25	1.25	1.25	0.00
Temporary Worker/Lifeguard	6.02	6.47	6.47	4.96	-1.51
Temporary Worker/Summer Camp	8.33	8.33	8.33	6.54	-1.79
Total	139.86	143.69	145.69	147.65	1.96





Compensation Management Philosophy

The basis of any compensation program are an organization's leadership and management philosophies. It is the City's position that the following factors must be addressed with respect to pay:

- Appropriately valuing the necessary knowledge, skills, abilities, educational requirements, and technology background required for each position;
- Supervisory responsibility and scope of authority;
- The ability to attract, retain, and motivate quality staff to achieve the City's Mission, Vision, and Values;
- The availability of qualified applicants for recruitment, oftentimes based on economic conditions found in the labor market;
- External comparative market/public sector compensation and internal equity and consistency;
- The financial incentive programs that are appropriate for reinforcing organizational values and collective goals.

Internal Pay Equity

An internally equitable compensation system values employees according to differences in the knowledge, skills, abilities, level of responsibility, impact of work, public contact, supervisory responsibility, scope of authority, and work environment required to perform different jobs in the organization. Occasionally, changed job requirements and reassignments enhance the job duties and responsibilities that result in the incumbent's salary not adequately reflecting the required tasks and responsibilities, and it is necessary to address the situation through a modification to compensation. In these circumstances, Human Resources (HR) may recommend an equity adjustment to fairly compensate employees in relation to the internal and external value of the positions, as approved by the City Manager. In addition, some positions have been reclassified due to changes in position responsibilities. Incumbents in these classifications will receive a one-time 2% pay adjustment for each range adjustment made in the pay plan. If the employee is not at the minimum of the range, the employee will be brought to the minimum of the new range.

External Pav Equity

Based on the exceptionally low unemployment and current economic environment, HR worked with PaypointHR Consultants to update our non-represented pay ranges (to attract new team members) and compensation (to retain team members). The recommendations are being implemented with the FY 2023/2024 budget. The FY 2024 FINALinal Budget includes annual merit increases, salary range adjustments, and a variety of reclassifications, as outlined in the City Manager's Budget Message and the Position Changes Summary. Collective bargaining agreements outline the compensation and annual pay raises for CWA, IAFF, IAFF-Supervisory, PBA, and PBA-Supervisory employees. When page ranges are moving, employees at maximum pay are brought to the new pay range maximum only (no lump sum is given). When pay ranges are not moving, employees at maximum pay receive a lump sum for their annual recognition.

Performance Evaluation

The importance and purpose of a performance evaluation is to indicate, specifically and honestly, how the employee is performing in relation to expectations and what the employee can do to continue being a productive, valuable, and successful member of the organization. The performance evaluation serves as a helpful tool for career development with the employee:

- to recognize the employee's performance;
- to review strengths, areas requiring improvement, and areas for professional development;
- to provide constructive performance feedback, including citing specific examples;
- to identify specific and measurable goals for the upcoming review period;
- to serve as a record of accomplishments for future career opportunities.

Personal Insurance Credits

The Personal Insurance Credits (PICs) program is a tax-advantaged, flexible benefit program where employees are provided a certain number of points (1 point equals 1 dollar) to purchase benefits from a menu of options. This allows employees the option to select benefits based on individual needs. The number of credits for non-represented



employees for FY 2024 has been established to provide employees with the opportunity to purchase dental insurance, vision insurance, life insurance, and/or additional retirement savings.

Vehicle Usage

Employees required to regularly drive a personal vehicle in the performance of regular work assignments or City-related business may be eligible, at the discretion of the City Manager, for a bi-weekly car allowance of up to a maximum of \$200. Employees who use personal vehicles on an incidental basis may be eligible for mileage reimbursement at the current IRS allowable rate.

Non-Represented Position Classification Groups

Executive Management (X)

Job titles classified in the **Executive Management (X)** group provide overall leadership for the management of the City in its entirety under the direction of the City Manager. This group includes all members of the City's Executive Leadership Team (Directors and Assistant City Manager).

Senior Management (M)

Job titles classified in the **Senior Management (M)** group coordinate, lead and manage larger functions or divisions within individual departments.

Supervisory (S)

Job titles classified in the **Supervisory (S)** group are professional positions that have supervisory responsibilities and oversight of work teams, often providing assistance to Senior Management positions.

Professional

Job titles classified in the **Professional (P)** group are professional positions that do not have direct supervisory responsibilities as the main purpose of their position.

Team Member (TM)

Job titles classified in the **Team Member (TM)** group typically work on a part-time basis or are temporary/short-term positions with the ability to return on an annual basis. Positions in this group are eligible for longevity recognition, service awards, gift cards, 457 contributions, flu shots, and health fair participation. Team Member employees are ineligible for group health benefits, leave time, and the 401(a) retirement program.

Represented Position Classification Groups

Compensation, terms, and conditions of employment are established for represented City employees through collectively bargained contracts with a union. The five bargaining units are as follows:

- Communications Workers of America (CWA) general employees, including vocational, trades, and clerical staff
- International Association of Firefighters (IAFF) Firefighter/EMTs, Firefighter/Paramedics, and Fire Lieutenants
- Police Benevolent Association (PBA) Police Officers and Police Sergeants
- International Association of Firefighters Supervisory Unit (IAFF) District Chiefs and Assistant Chiefs
- Police Benevolent Association Supervisory Unit (PBA) Police Lieutenants

The bargaining units exist pursuant to State Statutes and regulations of the Florida Public Employee Relations Commission (PERC).

Current Contract Terms

- IAFF October 7, 2021 September 30, 2024
- CWA October 1, 2022 September 30, 2025
- IAFF Supervisory October 1, 2023 September 30, 2026
- PBA October 1, 2020 September 30, 2023*



• PBA Supervisory – October 1, 2020 – September 30, 2023*

* Currently in negotiations



PAY PLAN EFFECTIVE OCTOBER 1, 2023

Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
City Commission	CC01	Mayor	-	-	-	\$28,999.10
City Commission	CC02	Commissioner	-	-	-	\$19,334.64
City Manager	CM01	City Manager	-	-	-	\$208,405.18
Executive Mgmt	X05	Assistant City Manager	\$58.72	\$93.95	\$122,137.60	\$195,416.00
Executive Mgmt	X04	Fire Chief	\$54.62	\$87.40	\$113,609.60	\$181,792.00
Executive Mgmt	X04	Police Chief	\$54.62	\$87.40	\$113,609.60	\$181,792.00
Executive Mgmt	X03	Communications & Engagement Director	\$50.81	\$81.30	\$105,684.80	\$169,104.00
Executive Mgmt	X03	Community Development Director	\$50.81	\$81.30	\$105,684.80	\$169,104.00
Executive Mgmt	X03	Engineering Services Director	\$50.81	\$81.30	\$105,684.80	\$169,104.00
Executive Mgmt	X03	Finance Director	\$50.81	\$81.30	\$105,684.80	\$169,104.00
Executive Mgmt	X03	Human Resources Director	\$50.81	\$81.30	\$105,684.80	\$169,104.00
Executive Mgmt	X03	IT Director/CIO	\$50.81	\$81.30	\$105,684.80	\$169,104.00
Executive Mgmt	X03	Performance & Budget Director	\$50.81	\$81.30	\$105,684.80	\$169,104.00
Executive Mgmt	X03	Utilities Director	\$50.81	\$81.30	\$105,684.80	\$169,104.00
Executive Mgmt	X02	Deputy Fire Chief	\$47.27	\$75.63	\$98,321.60	\$157,310.40
Executive Mgmt	X02	Deputy Police Chief	\$47.27	\$75.63	\$98,321.60	\$157,310.40
Executive Mgmt	X02	Library Director	\$47.27	\$75.63	\$98,321.60	\$157,310.40
Executive Mgmt	X02	Recreation, Parks & Arts Director	\$47.27	\$75.63	\$98,321.60	\$157,310.40
Executive Mgmt	X01	Assistant Community Development Director	\$40.91	\$65.44	\$85,092.80	\$136,115.20
Executive Mgmt	X01	Assistant Engineering Services Director	\$40.91	\$65.44	\$85,092.80	\$136,115.20
Executive Mgmt	X01	Assistant Environmental Services Director	\$40.91	\$65.44	\$85,092.80	\$136,115.20
Executive Mgmt	X01	Assistant Finance Director	\$40.91	\$65.44	\$85,092.80	\$136,115.20
Executive Mgmt	X01	Assistant Human Resources Director	\$40.91	\$65.44	\$85,092.80	\$136,115.20
Executive Mgmt	X01	Assistant Library Director	\$40.91	\$65.44	\$85,092.80	\$136,115.20
Executive Mgmt	X01	Assistant Public Works Director	\$40.91	\$65.44	\$85,092.80	\$136,115.20
Executive Mgmt	X01	Assistant Recreation, Parks & Arts Director	\$40.91	\$65.44	\$85,092.80	\$136,115.20
Executive Mgmt	X01	IT Assistant Director	\$40.91	\$65.44	\$85,092.80	\$136,115.20



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Senior Mgmt	M03	Division Fire Chief	\$40.14	\$64.22	\$83,491.20	\$133,577.60
Senior Mgmt	M03	Police Major	\$40.14	\$64.22	\$83,491.20	\$133,577.60
Senior Mgmt	M02	Building Official	\$37.34	\$59.73	\$77,667.20	\$124,238.40
Senior Mgmt	M02	City Clerk	\$37.34	\$59.73	\$77,667.20	\$124,238.40
Senior Mgmt	M02	Construction Manager	\$37.34	\$59.73	\$77,667.20	\$124,238.40
Senior Mgmt	M02	Fleet Manager	\$37.34	\$59.73	\$77,667.20	\$124,238.40
Senior Mgmt	M02	IT Infrastructure Manager	\$37.34	\$59.73	\$77,667.20	\$124,238.40
Senior Mgmt	M02	Performance & Budget Manager	\$37.34	\$59.73	\$77,667.20	\$124,238.40
Senior Mgmt	M02	Planning Manager	\$37.34	\$59.73	\$77,667.20	\$124,238.40
Senior Mgmt	M02	Risk Manager	\$37.34	\$59.73	\$77,667.20	\$124,238.40
Senior Mgmt	M02	Wastewater Manager	\$37.34	\$59.73	\$77,667.20	\$124,238.40
Senior Mgmt	M02	Team Member Experience & Total Rewards Manager	\$37.34	\$59.73	\$77,667.20	\$124,238.40
Senior Mgmt	M01	Organizational Training & Development Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Accounting Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Communications Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Contracts & Procurement Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Economic Development Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Emergency Communications Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Environmental Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Facilities Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Housing Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	IT GIS Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	IT Customer Service Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Library Services Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Parks Superintendent	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Program Engineer	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Solid Waste Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Streets & Stormwater Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Treasury Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Senior Mgmt	M01	Wastewater Collection System Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60



Salary	01.	L. L. This	Hourly	Hourly	Annual	A
Schedule	Grade	Job Title	Min	Max	Min	Annual Max
Supervisory	S07	Assistant Building Official	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Supervisory	S07	Chief Engineering Inspector	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Supervisory	S07	Community Standards Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Supervisory	S07	Performing Arts Center Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Supervisory	S07	Recreation Business Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Supervisory	S07	Recreation Program Manager	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Supervisory	S07	HR Compensation Supervisor	\$34.73	\$55.57	\$72,238.40	\$115,585.60
Supervisory	S06	Chief Building Inspector	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Supervisory	S06	Environmental Compliance Supervisor	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Supervisory	S06	Grant Manager	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Supervisory	S06	IT PMO Supervisor	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Supervisory	S06	Wastewater Chief Plant Operator	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Supervisory	S05	Artistic Supervisor	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Supervisory	S05	Assistant Parks Superintendent	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Supervisory	S05	Borrower Services Manager	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Supervisory	S05	Environmental Control Supervisor	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Supervisory	S05	Fleet Services Supervisor	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Supervisory	S05	Records & Property Manager	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Supervisory	S05	Streets & Stormwater Supervisor	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Supervisory	S05	Treatment Plant Shift Supervisor	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Supervisory	S05	Children's Program Manager	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Supervisory	S04	Chief Code Officer	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S04	Construction Project Supervisor	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S04	Custodial Supervisor	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S04	Emergency Communications Supervisor	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S04	Emergency Communications Training Supervisor	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S04	Facilities Maintenance Supervisor	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S04	Greens Superintendent	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S04	Recreation Program Supervisor	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S04	Senior Accountant	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S04	Solid Waste Supervisor	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S04	Utilities Supervisor	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Supervisory	S03	Civilian Support Supervisor	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Supervisory	S03	Multimedia Supervisor	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Supervisory	S03	Parks Supervisor	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Supervisory	S03	Special Events Coordinator	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Supervisory	S03	Technical Operations Supervisor	\$26.01	\$41.61	\$54,100.80	\$86,548.80



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Supervisory	S02	Childrens Program Supervisor	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Supervisory	S02	Customer Service Supervisor	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Supervisory	S02	Library Outreach Liaison	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Supervisory	S02	Permitting Services Supervisor	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Supervisory	S02	Property & Evidence Supervisor	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Supervisory	S01	Athletics Program Supervisor	\$22.50	\$36.00	\$46,800.00	\$74,880.00
Supervisory	S01	Box Office Supervisor	\$22.50	\$36.00	\$46,800.00	\$74,880.00
Supervisory	S01	Nature Program Supervisor	\$22.50	\$36.00	\$46,800.00	\$74,880.00
Supervisory	S01	Library Assistant III	\$22.50	\$36.00	\$46,800.00	\$74,880.00
Professional	P10	IT Senior Network Engineer	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Professional	P10	IT Senior Systems Engineer	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Professional	P10	Performance & Budget Analyst III	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Professional	P10	Principal Planner	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Professional	P10	Engineer, Senior	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Professional	P10	Senior Project Manager	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Professional	P10	IT GIS Administrator	\$32.31	\$51.69	\$67,204.80	\$107,515.20
Professional	P09	Asset Management Data Coordinator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Community Engagement Administrator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Downtown Administrator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Energy Program Administrator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Engineer II	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Flow Monitoring Specialist	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Human Resources Business Partner, Senior	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Intergovernmental Relations Coordinator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	IT Enterprise Application Administrator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	IT Network Administrator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	IT Cybersecurity Administrator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	IT Systems Administrator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Performance & Budget Analyst II	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Plans Examiner, Senior	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Stormwater Program Administrator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Sustainability & Resilience Administrator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P09	Utilities Program Coordinator	\$30.05	\$48.09	\$62,504.00	\$100,027.20
Professional	P08	Deputy City Clerk	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Economic Development Coordinator	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Engineer I	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Environmental Scientist	\$27.96	\$44.74	\$58,156.80	\$93,059.20



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Professional	P08	Housing Grants Specialist	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Human Resources Analyst, Senior	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Human Resources Business Partner	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	IT Business Analyst	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Lead Mechanic	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Performance & Budget Analyst I	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Planner II	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Public Information Coordinator	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Public Works Business Manager	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Risk and Safety Specialist	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Streets & Stormwater Maintenance Coordinator	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Plans Examiner	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P08	Plans Examiner – Fire	\$27.96	\$44.74	\$58,156.80	\$93,059.20
Professional	P07	Accountant	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Communications & Marketing Specialist	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Community Engagement Specialist	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Construction Project Administrator	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Crime Analyst	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Homeless Outreach Specialist	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	IT Endpoint Administrator	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	IT GIS Analyst	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Librarian	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Planner I	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Procurement Analyst	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Community Risk Reduction Specialist	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Life Safety Inspector	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Management Fellow	\$26.01	\$41.61	\$54,100.80	\$86,548.80
Professional	P07	Victim Advocate	\$26.01	\$41.61	\$54,100.80	\$86,548.80



Salary			Hourly	Hourly	Annual	
Schedule	Grade	Job Title	Min	Max	Min	Annual Max
Professional	P06	Custodial Foreman	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Professional	P06	Executive Assistant to City Administration	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Professional	P06	Housing Finance Specialist	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Professional	P06	Human Resources Analyst	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Professional	P06	IT Technical Specialist	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Professional	P06	Legislative Aide	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Professional	P06	Paramedic	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Professional	P06	Payroll Specialist	\$24.19	\$38.71	\$50,315.20	\$80,516.80
Professional	P05	Parks Foreman	\$22.50	\$36.00	\$46,800.00	\$74,880.00
Professional	P04	-	\$20.93	\$33.51	\$43,534.40	\$69,700.80
Professional	P03	Asset Data Specialist	\$19.47	\$31.16	\$40,497.60	\$64,812.80
Professional	P03	Housing Construction Specialist	\$19.47	\$31.16	\$40,497.60	\$64,812.80
Professional	P03	Library Assistant II	\$19.47	\$31.16	\$40,497.60	\$64,812.80
Professional	P03	Office Administrator	\$19.47	\$31.16	\$40,497.60	\$64,812.80
Professional	P03	Senior Accounting Clerk	\$19.47	\$31.16	\$40,497.60	\$64,812.80
Professional	P03	Planning Technician	\$19.47	\$31.16	\$40,497.60	\$64,812.80
Professional	P02	Facility Management Specialist	\$18.11	\$28.99	\$37,668.80	\$60,299.20
Professional	P02	Fire Resource Specialist	\$18.11	\$28.99	\$37,668.80	\$60,299.20
Professional	P01	Administrative Assistant	\$16.85	\$26.96	\$35,048.00	\$56,076.80



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Team Member	TM09**	Temporary Position Placeholder	\$14.00	\$30.77	-	-
Team Member	TM08***	Intern – Graduate Student	\$20.00	\$20.00	-	-
Team Member	TM07***	Intern – Fleet Technician	\$18.00	\$18.00	-	-
Team Member	TM07***	Intern – Undergraduate Student	\$18.00	\$18.00	-	-
Team Member	TM06***	School Crossing Guard	\$17.00	\$17.00	-	-
Team Member	TM05	Bus Driver	\$15.50	\$20.15	-	-
Team Member	TM04	Camp Counselor	\$15.08	\$19.60	-	-
Team Member	TM04	Events Attendant	\$15.08	\$19.60	-	-
Team Member	TM04	Front Desk Attendant	\$15.08	\$19.60	-	-
Team Member	TM04	Lifeguard – Variable	\$15.08	\$19.60	-	-
Team Member	TM04	Summer Custodian	\$15.08	\$19.60	-	-
Team Member	TM03	Athletics Assistant	\$14.50	\$18.85	-	-
Team Member	TM03	Snack Bar Operator	\$14.50	\$18.85	-	-
Team Member	TM02	Attendant	\$14.09	\$18.32	-	-
Team Member	TM01***	Intern - High School Student	\$14.00	\$14.00	-	-

^{**}Temporary position with known end date to match regular position

^{***}Flat Rate - No Range



Schedule Grade Job little Min Max Min Annual Max CWA CWA13 - \$27.06 \$39.43 \$56,284.80 \$82,014.40 CWA CWA12 Building Inspector \$25.77 \$37.55 \$53,601.60 \$78,104.00 CWA CWA11 Fleet Technician II \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Treatment Plant Operator A \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Utilities Mechanic, Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Wastewater Instrumentation Technician \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Treatment Plant Operator B \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 <th>Salary</th> <th></th> <th></th> <th>Hourly</th> <th>Hourly</th> <th>Annual</th> <th></th>	Salary			Hourly	Hourly	Annual	
CWA CWA12 Building Inspector \$25.77 \$37.55 \$53,601.60 \$78,104.00 CWA CWA11 Fleet Technician II \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Solid Waste Driver III \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Treatment Plant Operator A \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Utilities Mechanic, Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Wastewater Instrumentation Technician \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Trades Technician Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Trades Technician Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA10 Solid Waste Driver II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60	Schedule	Grade	Job Title	Min	Max	Min	Annual Max
CWA CWA11 Fleet Technician II \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Solid Waste Driver III \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Treatment Plant Operator A \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Utilities Mechanic, Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Wastewater Instrumentation Technician \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Trades Technician Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Trades Technician Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA10 Solid Waste Driver II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300	CWA	CWA13	-	\$27.06	\$39.43	\$56,284.80	\$82,014.40
CWA CWA11 Solid Waste Driver III \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Treatment Plant Operator A \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Utilities Mechanic, Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Wastewater Instrumentation Technician \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Trades Technician Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA10 Solid Waste Driver II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Treatment Plant Operator B \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Engineering Technician III \$22.26 \$32.42 <t< td=""><td>CWA</td><td>CWA12</td><td>Building Inspector</td><td>\$25.77</td><td>\$37.55</td><td>\$53,601.60</td><td>\$78,104.00</td></t<>	CWA	CWA12	Building Inspector	\$25.77	\$37.55	\$53,601.60	\$78,104.00
CWA CWA11 Treatment Plant Operator A \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Utilities Mechanic, Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Wastewater Instrumentation Technician \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Trades Technician Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA10 Solid Waste Driver II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Treatment Plant Operator B \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Engineering Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87	CWA	CWA11	Fleet Technician II	\$24.54	\$35.76	\$51,043.20	\$74,380.80
CWA CWA11 Utilities Mechanic, Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Wastewater Instrumentation Technician \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Trades Technician Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA10 Solid Waste Driver II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Treatment Plant Operator B \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Engineering Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Emergency Communications Dispatcher \$21.21 \$30.87	CWA	CWA11	Solid Waste Driver III	\$24.54	\$35.76	\$51,043.20	\$74,380.80
CWA CWA11 Wastewater Instrumentation Technician \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA11 Trades Technician Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA10 Solid Waste Driver II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Treatment Plant Operator B \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Engineering Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Fleet Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Engineering Technician II \$21.21 \$30.87 <t< td=""><td>CWA</td><td>CWA11</td><td>Treatment Plant Operator A</td><td>\$24.54</td><td>\$35.76</td><td>\$51,043.20</td><td>\$74,380.80</td></t<>	CWA	CWA11	Treatment Plant Operator A	\$24.54	\$35.76	\$51,043.20	\$74,380.80
CWA CWA11 Trades Technician Senior \$24.54 \$35.76 \$51,043.20 \$74,380.80 CWA CWA10 Solid Waste Driver II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Treatment Plant Operator B \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Engineering Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Fleet Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Emergency Communications Dispatcher \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Graphic Designer \$21.21 \$30.87 \$44,116.8	CWA	CWA11	Utilities Mechanic, Senior	\$24.54	\$35.76	\$51,043.20	\$74,380.80
CWA CWA10 Solid Waste Driver II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Treatment Plant Operator B \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Environmental Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Engineering Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Fleet Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Emergency Communications Dispatcher \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Graphic Designer \$21.21 \$30.87 \$44,116.80	CWA	CWA11	Wastewater Instrumentation Technician	\$24.54	\$35.76	\$51,043.20	\$74,380.80
CWA CWA10 Treatment Plant Operator B \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Engineering Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Fleet Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Fleet Technician II \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Engineering Technician II \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Graphic Designer \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80	CWA	CWA11	Trades Technician Senior	\$24.54	\$35.76	\$51,043.20	\$74,380.80
CWA CWA10 Utilities Mechanic II \$23.37 \$34.06 \$48,609.60 \$70,844.80 CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Environmental Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Engineering Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Fleet Technician I \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Fleet Technician I \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Emergency Communications Dispatcher \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Engineering Technician II \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80<	CWA	CWA10	Solid Waste Driver II	\$23.37	\$34.06	\$48,609.60	\$70,844.80
CWA CWA09 Engineering Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Environmental Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Engineering Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Fleet Technician I \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Emergency Communications Dispatcher \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Engineering Technician II \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44	CWA	CWA10	Treatment Plant Operator B	\$23.37	\$34.06	\$48,609.60	\$70,844.80
CWA CWA09 Environmental Inspector \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Engineering Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Fleet Technician I \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Emergency Communications Dispatcher \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Graphic Designer \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Solid Waste Driver I \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA10	Utilities Mechanic II	\$23.37	\$34.06	\$48,609.60	\$70,844.80
CWA CWA09 Engineering Technician III \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA09 Fleet Technician I \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Emergency Communications Dispatcher \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Engineering Technician II \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Graphic Designer \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Solid Waste Driver I \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA09	Engineering Inspector	\$22.26	\$32.42	\$46,300.80	\$67,433.60
CWA CWA09 Fleet Technician I \$22.26 \$32.42 \$46,300.80 \$67,433.60 CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Emergency Communications Dispatcher \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Engineering Technician II \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Graphic Designer \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Solid Waste Driver I \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA09	Environmental Inspector	\$22.26	\$32.42	\$46,300.80	\$67,433.60
CWA CWA08 Aquatics Facility Coordinator \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Emergency Communications Dispatcher \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Engineering Technician II \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Graphic Designer \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Solid Waste Driver I \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA09	Engineering Technician III	\$22.26	\$32.42	\$46,300.80	\$67,433.60
CWA CWA08 Emergency Communications Dispatcher \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Engineering Technician II \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Graphic Designer \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Solid Waste Driver I \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA09	Fleet Technician I	\$22.26	\$32.42	\$46,300.80	\$67,433.60
CWA CWA08 Engineering Technician II \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Graphic Designer \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Solid Waste Driver I \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA08	Aquatics Facility Coordinator	\$21.21	\$30.87	\$44,116.80	\$64,209.60
CWA CWA08 Graphic Designer \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Solid Waste Driver I \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA08	Emergency Communications Dispatcher	\$21.21	\$30.87	\$44,116.80	\$64,209.60
CWA CWA08 Multimedia Technician \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Solid Waste Driver I \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA08	Engineering Technician II	\$21.21	\$30.87	\$44,116.80	\$64,209.60
CWA CWA08 Solid Waste Driver I \$21.21 \$30.87 \$44,116.80 \$64,209.60 CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA08	Graphic Designer	\$21.21	\$30.87	\$44,116.80	\$64,209.60
CWA CWA08 Treatment Plant Operator C \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA08	Multimedia Technician	\$21.21	\$30.87	\$44,116.80	\$64,209.60
	CWA	CWA08	Solid Waste Driver I	\$21.21	\$30.87	\$44,116.80	\$64,209.60
CWA CWA08 Utilities Mechanic I \$21.21 \$30.87 \$44,116.80 \$64,209.60	CWA	CWA08	Treatment Plant Operator C	\$21.21	\$30.87	\$44,116.80	\$64,209.60
	CWA	CWA08	Utilities Mechanic I	\$21.21	\$30.87	\$44,116.80	\$64,209.60

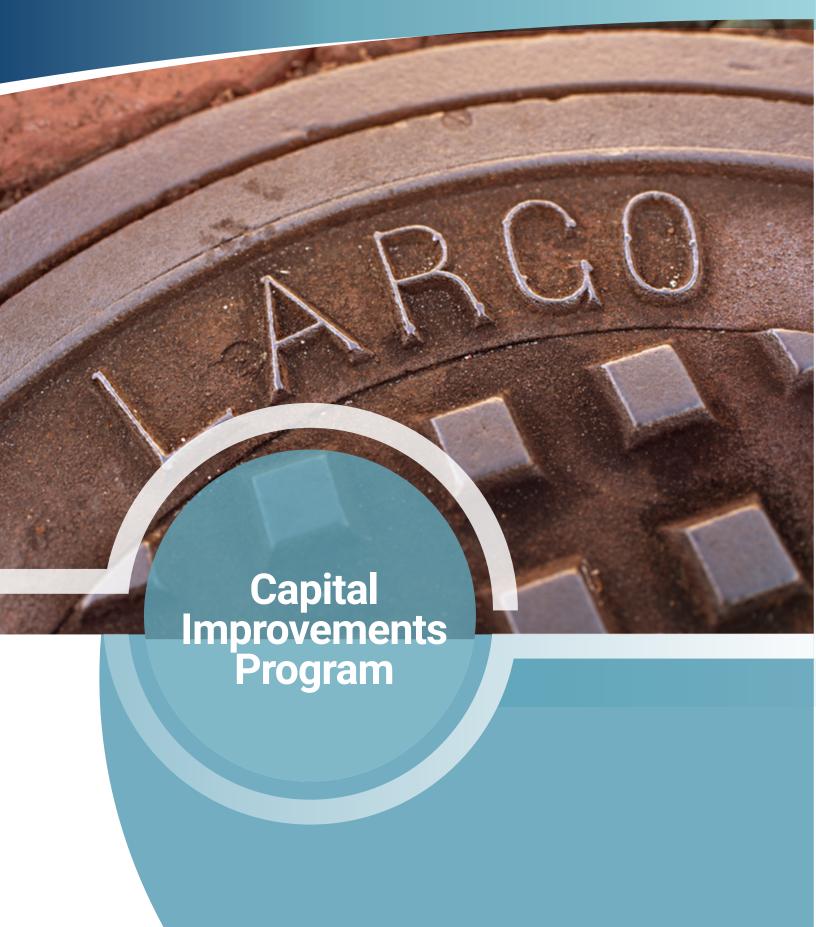


Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
CWA	CWA07	Code Officer	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	CCTV Inspection/Vactor Truck Operator, Senior	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	Reclaimed Distribution Technician, Senior	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	Streets & Stormwater Technician, Senior	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	Wastewater Collection Technician, Senior	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	Utilities Locator Technician	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	Engineering Technician I	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	Horticulture Technician	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	Inventory Control Coordinator	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	Laboratory Technician	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	Trades Technician II	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA06	Board Support Specialist	\$19.25	\$28.00	\$40,040.00	\$58,240.00
CWA	CWA06	Biosolids Operator	\$19.25	\$28.00	\$40,040.00	\$58,240.00
CWA	CWA06	Grounds Equipment Mechanic	\$19.25	\$28.00	\$40,040.00	\$58,240.00
CWA	CWA06	Traffic Sign & Marking Technician	\$19.25	\$28.00	\$40,040.00	\$58,240.00
CWA	CWA06	Wastewater Collection Technician II	\$19.25	\$28.00	\$40,040.00	\$58,240.00
CWA	CWA06	Reclaimed Distribution Technician II	\$19.25	\$28.00	\$40,040.00	\$58,240.00
CWA	CWA06	Streets & Stormwater Technician II	\$19.25	\$28.00	\$40,040.00	\$58,240.00
CWA	CWA06	CCTV Inspection/Vactor Truck Operator II	\$19.25	\$28.00	\$40,040.00	\$58,240.00
CWA	CWA05	Irrigation Technician	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA05	Property & Evidence Specialist	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA05	Streets & Stormwater Technician I	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA05	Records Technician	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA05	CCTV Inspection/Vactor Truck Operator I	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA05	Reclaimed Distribution Technician I	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA05	Wastewater Collection Technician I	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA05	Trades Technician I	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA05	Lift Station Mechanic Assistant	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA05	Arborist II	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA04	Accounting Clerk	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA04	Arborist I	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA04	Fleet Inventory Specialist	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA04	Permit Technician	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA04	Recreation Leader II	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA04	Recreation System Specialist	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA04	Spray Technician	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA04	Treatment Plant Operator Trainee	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA04	Streets & Stormwater Technician Trainee	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA03	Customer Service Specialist	\$16.61	\$24.21	\$34,548.80	\$50,356.80
CWA	CWA03	Tree Trimmer	\$16.61	\$24.21	\$34,548.80	\$50,356.80
CWA	CWA03	Custodial Technician Specialist	\$16.61	\$24.21	\$34,548.80	\$50,356.80
CWA	CWA03	Recreation Office Coordinator	\$16.61	\$24.21	\$34,548.80	\$50,356.80



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
CWA	CWA02	Custodial Technician II	\$15.81	\$23.06	\$32,884.80	\$47,964.80
CWA	CWA02	Grounds Maintenance Worker	\$15.81	\$23.06	\$32,884.80	\$47,964.80
CWA	CWA02	Library Assistant	\$15.81	\$23.06	\$32,884.80	\$47,964.80
CWA	CWA02	Office Specialist	\$15.81	\$23.06	\$32,884.80	\$47,964.80
CWA	CWA02	Production Assistant	\$15.81	\$23.06	\$32,884.80	\$47,964.80
CWA	CWA02	Recreation Leader I	\$15.81	\$23.06	\$32,884.80	\$47,964.80
CWA	CWA02	Technical Assistant	\$15.81	\$23.06	\$32,884.80	\$47,964.80
CWA	CWA01	Courier	\$15.08	\$21.95	\$31,366.40	\$45,656.00
CWA	CWA01	Custodial Technician I	\$15.08	\$21.95	\$31,366.40	\$45,656.00
CWA	CWA01	Event Assistant	\$15.08	\$21.95	\$31,366.40	\$45,656.00
CWA	CWA01	Library Facility Assistant	\$15.08	\$21.95	\$31,366.40	\$45,656.00
CWA	CWA01	Library Security Guard	\$15.08	\$21.95	\$31,366.40	\$45,656.00
CWA	CWA01	Office Assistant	\$15.08	\$21.95	\$31,366.40	\$45,656.00
CWA	CWA01	Pro Shop Clerk	\$15.08	\$21.95	\$31,366.40	\$45,656.00
CWA	CWA01	Service Worker	\$15.08	\$21.95	\$31,366.40	\$45,656.00
CWA	CWA01	Solid Waste Service Specialist	\$15.08	\$21.95	\$31,366.40	\$45,656.00
Police Cadet	PC01	Police Cadet	\$24.20	\$24.20	-	-
Reserve School Resource Officer	SR001	Reserve School Resource Officer	\$28.20	\$28.20	-	-
PBA	PBA02	Police Sergeant	\$43.57	\$50.36	\$90,625.60	\$104,748.80
PBA	PBA01	Police Officer	\$28.20	\$41.50	\$58,656.00	\$86,320.00
PBA - Supv.	PBAS01	Police Lieutenant	\$51.02	\$56.03	\$106,121.60	\$116,542.40
IAFF	IAFF03	Fire Lieutenant*	\$30.13	\$36.05	\$78,820.08	\$94,306.80
IAFF	IAFF02	Firefighter/Paramedic*	\$22.18	\$34.00	\$58,022.88	\$88,944.00
IAFF	IAFF01	Firefighter/EMT*	\$19.30	\$29.54	\$50,488.80	\$77,276.64
IAFF - Supv.	IADFC01	District Fire Chief *	\$32.11	\$44.79	\$83,990.40	\$117,166.40
IAFF - Supv.	IAAFC01	Assistant Fire Chief	\$40.38	\$56.33	\$83,990.40	\$117,166.40
		+2616 hours annually				

*2616 hours annually





FY 2024 - 2028 CAPITAL IMPROVEMENTS PROGRAM

The City Charter requires the City Manager to prepare and submit a Capital Improvements Program (CIP) to the City Commission by April 1 of each year, for the five-year period beginning the subsequent fiscal year. The City Commission is required to adopt a proposed CIP by June 1.

The budget includes CIP projects for the five-year period of FY 2024 – FY 2028 totaling \$219,113,600 of which \$66,563,700 is planned for FY 2024.

In accordance with Generally Accepted Accounting Principles, the City budgets capital items as current expenditures in the governmental funds. In the enterprise and internal service funds, the City lists capital items for informational purposes only and does not include them in the expenditure accounts. Instead, current accounting practice expenses them as depreciation in the operating budget. This accounting method spreads the cost of the capital asset over the life of the item rather than only accounting for it in the first year acquired.

The CIP neither appropriates funds nor authorizes projects; it is a multi-year planning document for significant capital projects, defined as those costing at least \$250,000 in total and a life of at least three years. Some of the projected expenditures on the following pages show costs less than \$250,000; however, the project spanning multiple years totals \$250,000 or more. Since 1997, the City also includes major maintenance projects and computer software purchases in the CIP due to their operational and financial significance, even though, from an accounting perspective, they are not capital expenditures.

In many cases, the most important component of a capital spending decision is not the initial acquisition cost, but the operating impact on the annual budget over the useful life of the asset. Each project in the FY 2024 – FY 2028 CIP includes a funding table that outlines all project-specific recurring costs originating within the five-year period.

In order to determine the availability of sufficient funds, the CIP process begins with the formulation of detailed revenue, expenditure, and fund balance projections for all City funds for the five-year period. These projections are developed jointly by the Office of Performance and Budget (OPB) and Finance Department, with input from all other departments. If sufficient funding is not available, projects are either deferred to a later year, deleted, or unfunded, in which case staff seek the availability of potential grant funding or alternate funding mechanisms. All fund projections - including projected revenues, planned expenditures, and capital projects - appear in the Financial Data section of the budget document.

The following projects only represent CIP capital spending. Each department and Fund includes recurring capital expenditures that do not meet the criteria to be a CIP project.



Table 1: FY 2024 - FY2028 CIP Project Changes Since Proposed CIP

Project Name	Description of Change	Fund	FY 2024 Impact	Total CIP Impact
City Wide HVAC Replacements	Moved CPPAC Full HVAC Replcement from ARPA to LOST & Project Adjustment to Reflect FY 2023 Replacement of 2 CPPAC Air Handlers	LOST	90,800	(49,200)
Fire Vehicles	Vehicle Replacement Cycle Adjustment & Cost Increase for Fire Rescue Truck 42	LOST	135,600	135,600
Police Vehicles	Vehicle Replacement Cycle Adjustment for Vehicle 39-751 & Project Cost Adjustment to Reflect FY 23 Police Department Vehicle Purchase	LOST	(1,355,100)	(1,355,100)
Police Department Chiller Replacement	Purchase Of Engineered And Construction Documents started in FY 23 due to potential systems failure & FY 2024 Cost Increase	LOST	231,000	231,000
Lift Station Flood Plain Mitigation	Rebudget of Remainder of Lift Station Flood Plain Mitigation for RPR Services	Wastewater	737,500	737,500
Clearwater-Largo Road Multimodal Improvements	Rebudget Clearwater-Largo Road Multimodal Improvements Design	WBD-CRD	150,000	150,000
Venetian Gardens	Rebudget Venetian Gardens Mobility & Stormwater Construction	CGT, Stormwater, LOST	1,764,000	1,764,000
Valencia Dr.	Rebudget Valencia Dr. Mobility Project Construction	CGT, Stormwater, LOST	1,783,000	1,783,000
Southwest Pool	Rebudget Southwest Pool & Dive Tower Renovations	ARPA	4,302,000	4,302,000
Central Park Performing Arts Center Renovations	Rebudget Central Park Performing Arts Center Renovations	ARPA	1,914,000	1,914,000
Starkey Road Basin Best Management Practices Implementation	Rebudget Starkey Road Basin Best Management Practices Implementation Construction	LOST	864,000	864,000
Clearwater Largo Rd Best Management Practices Implementation	Rebudget Clearwater Largo Rd Best Management Practices Implementation Construction	LOST	453,300	453,300
Cross Bayou Best Management Practices Intergovernmental	Rebudget of Cross Bayou Best Management Practices Intergovernmental Construction	LOST	1,839,200	1,839,200
Fire Station Reconstruction Program	Rebudget Fire Station 39 Construction	LOST	9,500,000	9,500,000
Library Chiller Replacement	Rebudget Library Chiller Replacement	General	-	340,000
Neighborhood Park & Public Space Improvements	Change Funding Source of Largo Central Park Bathroom	General	-	-
Elevator Renovations	Rebudget & Cost Increase of Elevator Renovations Project	General	220,500	220,500
Belt Filter Press Rehab	Rehab of Environmental Services Belt Filter Press	Wastewater	300,000	300,000
Fleet Fuel Tank	Rebudget Fleet Fuel Tank Replacement Project	Fleet	494,200	494,200
Total Net Impact			23,424,000	23,624,000



City of Largo, Florida

FY 2024 - 2028 Capital Improvement Program

Project Prioritization Criteria

The City of Largo is continuing to evolve our prioritization criteria for capital projects. A new, simpler set of criteria were developed for the FY 2024-2028 CIP process that align with existing budget prioritization processes and are clear and relevant to both internal and external stakeholders. The new criteria allow for flexibility of input from various stakeholder groups unique to each project and allow projects to be prioritized equally, both within and across portfolios. Projects previously funded and approved were re-scored with the highest priority level to reflect their inclusion in the CIP.

(4) Imperative

This project is a "must do" based on various criteria considered by stakeholders. It was deemed imperative based on prioritization of:

- Alignment with multiple strategic plan goals
- Combined impact on the organization, community, and strategic direction of the City
- Regulatory considerations
- Stakeholder feedback surrounding issues of sustainability and resilience; asset management and risk criticality; equity and inclusion; and/or other stakeholder interests relevant to the project.

(3) Essential

This project is a "should do" based on various criteria considered by stakeholders. It was deemed essential based on prioritization of:

- Alignment with multiple strategic plan goals
- Combined impact on the organization, community, and strategic direction of the City
- Stakeholder feedback surrounding issues of sustainability and resilience; asset management and risk criticality; equity and inclusion; and/or other stakeholder interests relevant to the project.

(2) Important

This project is a "could do" based on various criteria considered by stakeholders. It was deemed important based on prioritization of:

- Alignment with one or more strategic plan goals
- Potential impact on the organization, community, or strategic direction of the City
- Stakeholder feedback surrounding issues of sustainability and resilience; asset management and risk criticality; equity and inclusion; and/or other stakeholder interests relevant to the project.

(1) Desirable

This project is a "would like to do" based on various criteria considered by stakeholders. It was deemed desirable based on prioritization of:

- Alignment with a strategic plan goal
- Potential impact on the organization, community, or strategic direction of the City
- Stakeholder feedback surrounding issues of sustainability and resilience; asset management and risk
 criticality; equity and inclusion; and/or other stakeholder interests relevant to the project.



Summary by Project Type

Project Type	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Grand Total
Facilities Projects	\$14,845,500	\$3,581,700	\$1,036,600	\$3,943,200	\$15,699,200	\$39,106,200
Mobility Projects	\$21,031,700	\$6,153,600	\$10,678,600	\$7,261,800	\$8,472,300	\$53,598,000
Recreation Projects	\$2,500,000	\$395,000	\$2,675,000	\$782,000	\$160,000	\$6,512,000
Stormwater Projects	\$6,609,100	\$1,373,600	\$7,122,400	\$8,597,900	\$9,678,200	\$33,381,200
Technology Projects	\$962,000	\$962,000	\$532,000	\$762,000	\$462,000	\$3,680,000
Vehicles	\$4,897,900	\$14,020,300	\$13,435,800	\$10,613,900	\$8,184,800	\$51,152,700
Wastewater Projects	\$15,717,500	\$304,000	\$2,646,000	\$5,300,000	\$7,716,000	\$31,683,500
Grand Total	\$66,563,700	\$26,790,200	\$38,126,400	\$37,260,800	\$50,372,500	\$219,113,600

Summary by Project Fund

Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Grand Total
(001) General Fund	\$1,374,500	\$4,306,500	\$3,057,000	\$3,213,200	\$3,092,800	\$15,044,000
(101) Transportation Impact Fee (TIF) District 7	\$107,600	\$0	\$0	\$0	\$0	\$107,600
(102) Transportation Impact Fee District (TIF) 7A	\$7,000	\$29,000	\$0	\$0	\$0	\$36,000
(105) Multimodal Impact Fee District 7	\$2,136,000	\$34,000	\$34,000	\$0	\$155,000	\$2,359,000
(112) Tree Impact Fee Fund	\$149,800	\$0	\$0	\$0	\$0	\$149,800
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$2,527,900	\$100,000	\$1,400,000	\$1,447,000	\$0	\$5,474,900
(130) County Gas Tax (CGT) Fund	\$1,472,000	\$90,000	\$1,360,000	\$204,900	\$1,084,300	\$4,211,200
(131) Construction Services Fund	\$41,000	\$87,000	\$94,900	\$53,600	\$0	\$276,500
(132) Stormwater Fund	\$5,657,600	\$4,325,500	\$8,844,300	\$8,668,300	\$12,169,600	\$39,665,300
(133) Local Option Sales Tax (LOST) Fund	\$30,820,200	\$11,528,200	\$15,051,700	\$11,637,800	\$22,692,200	\$91,730,100
(134) ARP COVID Recovery Fund	\$1,100,000	\$0	\$0	\$0	\$0	\$1,100,000
(401) Wastewater Operations Fund	\$18,452,300	\$1,770,200	\$4,786,500	\$7,294,400	\$8,680,900	\$40,984,300
(405) Solid Waste Fund	\$1,210,800	\$4,432,800	\$3,486,000	\$4,729,600	\$2,345,700	\$16,204,900
(408) Golf Course Fund	\$0	\$75,000	\$0	\$0	\$0	\$75,000
(501) Fleet Services	\$1,507,000	\$12,000	\$12,000	\$12,000	\$152,000	\$1,695,000
Grand Total	\$66,563,700	\$26,790,200	\$38,126,400	\$37,260,800	\$50,372,500	\$219,113,600



Project Summary by Category

Project Type	Project Name	Score	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Facilities Projects	City of Largo Solar Installation Program	3	\$150,000	\$1,167,900	\$354,000	\$1,200,200	\$0
	City Wide HVAC Replacements	4	\$842,600	\$1,315,800	\$81,000	\$142,000	\$800,000
	Elevator Renovations	N/A	\$220,500	\$0	\$0	\$0	\$0
	ES - Biosolids Building	N/A	\$1,500,000	\$0	\$0	\$0	\$0
	Fire Station Reconstruction Program	3	\$9,500,000	\$0	\$0	\$2,100,000	\$14,067,200
	Fleet Fuel Tank Replacement	4	\$845,000	\$0	\$0	\$0	\$0
	Flooring Replacement, Community Center	3	\$0	\$235,000	\$0	\$0 \$0 \$0 0 \$2,100,000 0 \$0 0 \$0 0 \$0 0 \$0 0 \$0 0 \$0 0 \$	\$0
	Highland Family Aquatic Center Improvements	3	\$0	\$0	\$540,000	\$0	\$0
	Library Chiller Replacement	N/A	\$0	\$340,000	\$0	\$0	\$0
	Parking Lot Resurfacing, Multiple Sites	2	\$55,000	\$523,000	\$61,600	\$501,000	\$432,000
	Police Department Chiller Replacement	4	\$1,382,400	\$0	\$0	\$0	\$0
	PW Vehicle Lifts	4	\$350,000	\$0	\$0	\$0	\$0
	Southwest Recreation Outdoor Restroom Renovation	N/A	\$0	\$0	\$0	\$0	\$400,000
Facilities Projects Total		N/A	\$14,845,500	\$3,581,700	\$1,036,600	\$3,943,200	\$15,699,200
Mobility Projects	Annual Pavement Rehabilitation Program	3	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Clearwater/Largo Road Multimodal Improvements	3	\$150,000	\$0	\$800,000	\$0,000 \$0 \$0 \$1,657,000	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	2	\$9,441,000	\$0	\$0		\$0
	Neighborhood Roadways - 112TH Ave (TR81)	2	\$838,000	\$0	\$4,312,000	\$0	\$0
	Neighborhood Roadways - 127th Ave N (TR03)	2	\$5,413,000	\$0	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	2	\$677,000	\$0	\$3,491,000	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	2	\$0	\$2,648,000	\$0	\$0	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	N/A	\$1,783,000	\$0	\$0	\$0	\$0
	Neighborhood Roadways – East Rosery Rd (SL02)	N/A	\$0	\$1,729,800	\$0	\$0	\$0
	Neighborhood Roadways – Lake Alison Dr (TR89)	N/A	\$0	\$0	\$674,000	\$0	\$3,107,000
	Pavement Work Plan - Wilcox Road to 8th Avenue SW	3	\$0	\$944,800	\$0	\$4,407,800	\$0
	Pavement Work Plan Year 2 - 8th Avenue SW to Mehlenbacher Rd	3	\$0	\$0	\$1,151,600	\$0	\$5,115,300
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$2,412,700	\$0	\$0	\$0	\$0
	Post-Horizon-Construction Rehabilitation of 1st St NW and 1st Ave NW	3	\$67,000	\$310,000	\$0	\$0	\$0
	Safe Routes to School Grant - Mildred Helms Elementary School Area	3	\$0	\$271,000	\$0	\$0	\$0
	West Bay Drive Pedestrian Improvements	3	\$0	\$0	\$0	\$947,000	\$0
Mobility Projects Total		N/A	\$21,031,700	\$6,153,600	\$10,678,600	\$7,261,800	\$8,472,300





Project Type	Project Name	Score	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Recreation Projects	Downtown Activation: Conceptual Plan, Ulmer Park, and Wayfinding	4	\$100,000	\$100,000	\$600,000	\$500,000	\$0
	Fencing Replacement	4	\$0	\$245,000	\$75,000	\$252,000	\$100,000
	Neighborhood Park & Public Space Improvements	N/A	\$2,400,000	\$0	\$0	\$0	\$0
	Playground Replacement	2	\$0	\$50,000	\$2,000,000	\$30,000	\$60,000
Recreation Projects Total		N/A	\$2,500,000	\$395,000	\$2,675,000	\$782,000	\$160,000
Stormwater Projects	Allens Creek Best Management Practices Implementation	3	\$0	\$466,000	\$0	\$0	\$0
	Annual Stormwater Pipe Replacement Program	3	\$250,000	\$250,000	\$0	\$0	\$0
	Church Creek Drainage Improvements Phase II and III	3	\$0	\$225,000	\$0	\$1,500,000	\$0
	Clearwater Largo Rd Best Management Practices	3	\$453,300	\$338,000	\$0	\$0	\$0
	Cross Bayou Best Management Practices Intergovernmental Project	3	\$2,924,200	\$6,800	\$0	\$0	\$0
	Starkey Road Basin Best Management Practices Implementation	N/A	\$864,000	\$0	\$0	\$0	\$0
	Stormwater Asset Management Priorities	3	\$353,600	\$87,800	\$6,734,400	\$6,738,100	\$6,742,900
	Venetian Gardens Drainage Improvements	N/A	\$1,764,000	\$0	\$0	\$0	\$0
	Woodbrook Ditch Rehabilitation	3	\$0	\$0	\$388,000	\$0	\$2,375,000
	Yellow Banks Grove and Yachthaven Estates Drainage Improvements	3	\$0	\$0	\$0	\$359,800	\$560,300
Stormwater Projects Total		N/A	\$6,609,100	\$1,373,600	\$7,122,400	\$8,597,900	\$9,678,200
Technology Projects	Computer Server Replacement	3	\$250,000	\$200,000	\$250,000	\$200,000	\$200,000
	Enterprise Asset Management Software Replacement	4	\$0	\$750,000	\$250,000	\$250,000	\$250,000
	Enterprise Phone System Replacement	4	\$0	\$0	\$20,000	\$300,000	\$0
	ES-IT Network Switch Update	N/A	\$400,000	\$0	\$0	\$0	\$0
	Fleet Fuel Management Software Upgrade	4	\$312,000	\$12,000	\$12,000	\$12,000	\$12,000
Technology Projects Total	• • • •	N/A	\$962,000	\$962,000	\$532,000	\$762,000	\$462,000





Project Type	Project Name	Score	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Vehicles	Aquatic Environmental Workboat	N/A	\$320,000	\$0	\$0	\$0	\$0
	Community Development Vehicles	N/A	\$41,000	\$337,700	\$158,600	\$121,100	\$51,800
	Engineering Services Vehicles	N/A	\$41,000	\$147,100	\$184,000	\$48,800	\$0
	Environmental Services Vehicles	N/A	\$65,000	\$406,200	\$1,551,500	\$1,288,600	\$657,900
	Fire Rescue Vehicles	N/A	\$2,006,000	\$2,483,000	\$2,694,100	\$404,000	\$2,468,500
	IT Vehicles	N/A	\$0	\$78,200	\$0	\$0	\$0
	Police Vehicles	N/A	\$668,100	\$3,198,000	\$2,823,800	\$3,116,800	\$626,500
	Public Works Vehicles	N/A	\$1,676,800	\$6,869,000	\$5,161,100	\$4,944,100	\$3,638,200
	RPA Vehicles	N/A	\$80,000	\$501,100	\$862,700	\$690,500	\$741,900
Vehicles Total		N/A	\$4,897,900	\$14,020,300	\$13,435,800	\$10,613,900	\$8,184,800
Wastewater Projects	Belt Filter Press Rehab	N/A	\$300,000	\$0	\$0	\$0	\$0
	Clean Water Act No. 1 Priority Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$300,000	\$2,500,000	\$0
	Clean Water Act Priority No. 2 Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$300,000	\$2,500,000	\$0
	Clean Water Act Priority No. 3 Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$300,000	\$2,500,000
	Denitrification Blower Replacement	4	\$250,000	\$0	\$0	\$0	\$0
	ES - Digester Blower Replacement	N/A	\$250,000	\$0	\$0	\$0	\$0
	Lift Station 24 Force Main Replacement	4	\$0	\$304,000	\$1,263,000	\$0	\$0
	Lift Station 41 Force Main Replacement	3	\$0	\$0	\$783,000	\$0	\$5,216,000
	Lift Station(s) Flood Plain Mitigation	4	\$10,237,500	\$0	\$0	\$0	\$0
	LS 19 & 2 Sub Basin 4 Service Areas I&I Abatement	N/A	\$1,680,000	\$0	\$0	\$0	\$0
	LS 3 Service Area I&I Abatement	N/A	\$3,000,000	\$0	\$0	\$0	\$0
Wastewater Projects Total		N/A	\$15,717,500	\$304,000	\$2,646,000	\$5,300,000	\$7,716,000
Grand Total		N/A	\$66,563,700	\$26,790,200	\$38,126,400	\$37,260,800	\$50,372,500



Project Summary by Fund

Fund	Project Name	Score	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
(001) General Fund	City of Largo Solar Installation Program	3	\$0	\$1,167,900	\$154,000	\$883,200	\$0
(001) General Fund Total (101) Transportation Impact Fee (TIF) District 7 (101) Transportation	City Wide HVAC Replacements	4	\$524,000	\$655,800	\$45,000	\$142,000	\$800,000
	Community Development Vehicles	N/A	\$0	\$250,700	\$63,700	\$67,500	\$51,800
	Computer Server Replacement	3	\$250,000	\$200,000	\$250,000	\$200,000	\$200,000
	Elevator Renovations	N/A	\$220,500	\$0	\$0	\$0	\$0
	Engineering Services Vehicles	N/A	\$0	\$147,100	\$46,000	\$0	\$0
	Enterprise Phone System Replacement	4	\$0	\$0	\$20,000	\$300,000	\$0
	Fencing Replacement	4	\$0	\$245,000	\$75,000	\$252,000	\$100,000
	Flooring Replacement, Community Center	3	\$0	\$235,000	\$0	\$0	\$0
	Highland Family Aquatic Center Improvements	3	\$0	\$0	\$540,000	\$0	\$0
	IT Vehicles	N/A	\$0	\$78,200	\$0	\$0	\$0
	Library Chiller Replacement	N/A	\$0	\$340,000	\$0	\$0	\$0
	Neighborhood Park & Public Space Improvements	N/A	\$300,000	\$0	\$0	\$0	\$0
	Parking Lot Resurfacing, Multiple Sites	2	\$0	\$0	\$61,600	\$501,000	\$432,000
	Playground Replacement	2	\$0	\$50,000	\$0	\$30,000	\$60,000
	Public Works Vehicles	N/A	\$0	\$510,700	\$939,000	\$147,000	\$307,100
	RPA Vehicles	N/A	\$80,000	\$426,100	\$862,700	\$690,500	\$741,900
	Southwest Recreation Outdoor Restroom Renovation	N/A	\$0	\$0	\$0	\$0	\$400,000
(001) General Fund Total		N/A	\$1,374,500	\$4,306,500	\$3,057,000	\$3,213,200	\$3,092,800
(101) Transportation Impact Fee (TIF) District 7	Community Streets - Rosery Rd NE(2) (PC04/PC10)	2	\$107,600	\$0	\$0	\$0	\$0
(101) Transportation Impact Fee (TIF) District 7 Total		N/A	\$107,600	\$0	\$0	\$0	\$0
(102) Transportation Impact Fee District (TIF) 7A	Post-Horizon-Construction Rehabilitation of 1st St NW and 1st Ave NW	3	\$7,000	\$29,000	\$0	\$0	\$0
(102) Transportation Impact Fee District (TIF) 7A Total		N/A	\$7,000	\$29,000	\$0	\$0	\$0





Fund	Project Name	Score	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
(105) Multimodal	Community Otracta Decay, Dd NE/2) (DC04/DC10)	2	¢2.126.000	00	\$0	\$0	00
Impact Fee District 7	Community Streets - Rosery Rd NE(2) (PC04/PC10) Neighborhood Roadways - Stratford Dr (TR72)	2 2	\$2,136,000 \$0	\$0 \$34,000	\$0 \$0	\$0 \$0	\$0 \$0
	Neighborhood Roadways – Lake Alison Dr (TR89)	N/A	\$0 \$0	\$34,000 \$0	\$34,000	\$0 \$0	\$155,000
(105) Multimodal	Neighborhood Noadways Lake Allson Di (1103)	IN/A	\$ 0	40	\$34,000	ÇÜ	\$133,000
Impact Fee District 7 Total		N/A	\$2,136,000	\$34,000	\$34,000	\$0	\$155,000
(112) Tree Impact Fee Fund	Community Streets - Rosery Rd NE(2) (PC04/PC10)	2	\$15,000	\$0	\$0	\$0	\$0
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$134,800	\$0	\$0	\$0	\$0
(112) Tree Impact Fee Fund Total		N/A	\$149,800	\$0	\$0	\$0	\$0
(128) West Bay Drive Community Redevelopment District							
(WBD-CRD) Fund	Clearwater/Largo Road Multimodal Improvements	3	\$150,000	\$0	\$800,000	\$0	\$0
	Downtown Activation: Conceptual Plan, Ulmer Park, and Wayfinding	4	\$100,000	\$100,000	\$600,000	\$500,000	\$0
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$2,277,900	\$0	\$0	\$0	\$0
	West Bay Drive Pedestrian Improvements	3	\$0	\$0	\$0	\$947,000	\$0
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund Total		N/A	\$2,527,900	\$100,000	\$1,400,000	\$1,447,000	\$0
(130) County Gas Tax (CGT) Fund	Neighborhood Roadways - Valencia Dr S (TR02)	N/A	\$488,000	\$0	\$0	\$0	\$0
	Post-Horizon-Construction Rehabilitation of 1st St NW and 1st Ave NW	3	\$20,000	\$90,000	\$0	\$0	\$0
	Venetian Gardens Drainage Improvements	N/A	\$736,000	\$0	\$0	\$0	\$0
	Yellow Banks Grove and Yachthaven Estates Drainage Improvements	3	\$0	\$0	\$0	\$204,900	\$560,300
(130) County Gas Tax (CGT) Fund Total		N/A	\$1,472,000	\$90,000	\$1,360,000	\$204,900	\$1,084,300
(131) Construction Services Fund	Community Development Vehicles	N/A	\$41,000	\$87,000	\$94,900	\$53,600	\$0
(131) Construction Services Fund Total		N/A	\$41,000	\$87,000	\$94,900	\$53,600	\$0





Fund	Project Name	Score	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
(132) Stormwater Fund	Annual Stormwater Pipe Replacement Program	3	\$250,000	\$250,000	\$0	\$0	\$0
	Aquatic Environmental Workboat	N/A	\$320,000	\$0	\$0	\$0	\$0
	Church Creek Drainage Improvements Phase II and III	3	\$0	\$225,000	\$0	\$1,500,000	\$0
	Clearwater Largo Rd Best Management Practices	3	\$0	\$338,000	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	2	\$1,549,000	\$0	\$0	\$0	\$0
	Engineering Services Vehicles	N/A	\$41,000	\$0	\$46,000	\$0	\$0
	Neighborhood Roadways - 127th Ave N (TR03)	2	\$1,036,000	\$0	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	2	\$95,000	\$0	\$472,000	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	2	\$0	\$1,448,000	\$0	\$0	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	N/A	\$926,000	\$0	\$0	\$0	\$0
	Neighborhood Roadways - Lake Alison Dr (TR89)	N/A	\$0	\$0	\$411,000	\$0	\$1,891,000
	Pavement Work Plan - Wilcox Road to 8th Avenue SW	3	\$0	\$37,200	\$0	\$207,800	\$0
	Pavement Work Plan Year 2 - 8th Avenue SW to Mehlenbacher Rd	3	\$0	\$0	\$56,800	\$0	\$315,300
	Post-Horizon-Construction Rehabilitation of 1st St NW and 1st Ave NW	3	\$3,000	\$14,000	\$0	\$0	\$0
	Public Works Vehicles	N/A	\$466,000	\$1,925,500	\$736,100	\$67,500	\$845,400
	Stormwater Asset Management Priorities	3	\$353,600	\$87,800	\$6,734,400	\$6,738,100	\$6,742,900
	Venetian Gardens Drainage Improvements	N/A	\$618,000	\$0	\$0	\$0	\$0
	Woodbrook Ditch Rehabilitation	3	\$0	\$0	\$388,000	\$0	\$2,375,000
	Yellow Banks Grove and Yachthaven Estates Drainage Improvements	3	\$0	\$0	\$0	\$154,900	\$0
(132) Stormwater Fund Total		N/A	\$5,657,600	\$4,325,500	\$8,844,300	\$8,668,300	\$12,169,600





Fund	Project Name	Score	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
(133) Local Option Sales		_					
Tax (LOST) Fund	Allens Creek Best Management Practices Implementation	3	\$0	\$466,000	\$0	\$0	\$0
	Annual Pavement Rehabilitation Program	3	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	City Wide HVAC Replacements	4	\$90,800	\$660,000	\$0	\$0	\$0
	Clearwater Largo Rd Best Management Practices	3	\$0	\$0	\$0	\$0	\$0
	Clearwater Largo Rd Best Management Practices	N/A	\$453,300	\$0	\$0	\$0	\$0
	Cross Bayou Best Management Practices Intergovernmental Project	3	\$2,924,200	\$6,800	\$0	\$0	\$0
	Fire Rescue Vehicles	N/A	\$2,006,000	\$2,483,000	\$2,694,100	\$404,000	\$2,468,500
	Fire Station Reconstruction Program	3	\$9,500,000	\$0	\$0	\$2,100,000	\$14,067,200
	Neighborhood Park & Public Space Improvements	N/A	\$1,000,000	\$0	\$0	\$0	\$0
	Neighborhood Roadways - 112TH Ave (TR81)	2	\$838,000	\$0	\$4,312,000	\$0	\$0
	Neighborhood Roadways - 127th Ave N (TR03)	2	\$4,377,000	\$0	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	2	\$354,000	\$0	\$1,773,000	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	2	\$0	\$909,000	\$0	\$0	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	N/A	\$369,000	\$0	\$0	\$0	\$0
	Neighborhood Roadways – East Rosery Rd (SL02)	N/A	\$0	\$1,729,800	\$0	\$0	\$0
	Neighborhood Roadways – Lake Alison Dr (TR89)	N/A	\$0	\$0	\$104,000	\$0	\$480,000
	Parking Lot Resurfacing, Multiple Sites	2	\$55,000	\$523,000	\$0	\$0	\$0
	Pavement Work Plan - Wilcox Road to 8th Avenue SW	3	\$0	\$907,600	\$0	\$4,200,000	\$0
	Pavement Work Plan Year 2 - 8th Avenue SW to Mehlenbacher Rd	3	\$0	\$0	\$1,094,800	\$0	\$4,800,000
	Playground Replacement	2	\$0	\$0	\$2,000,000	\$0	\$0
	Police Department Chiller Replacement	4	\$1,382,400	\$0	\$0	\$0	\$0
	Police Vehicles	N/A	\$668,100	\$3,198,000	\$2,823,800	\$3,116,800	\$626,500
	Post-Horizon-Construction Rehabilitation of 1st St NW and 1st Ave NW	3	\$26,000	\$124,000	\$0	\$0	\$0
	Safe Routes to School Grant - Mildred Helms Elementary School Area	3	\$0	\$271,000	\$0	\$0	\$0
	Starkey Road Basin Best Management Practices Implementation	N/A	\$864,000	\$0	\$0	\$0	\$0
	Venetian Gardens Drainage Improvements	N/A	\$410,000	\$0	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund Total		N/A	\$30,820,200	\$11,528,200	\$15,051,700	\$11,637,800	\$22,692,200
(134) ARP COVID Recovery Fund	Neighborhood Park & Public Space Improvements	N/A	\$1,100,000	\$0	\$0	\$0	\$0
(134) ARP COVID Recovery Fund Total		N/A	\$1,100,000	\$0	\$0	\$0	\$0





Fund	Project Name	Score	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
(401) Wastewater	Dala Filan Droce Delech	NI/A	\$200,000	ÓO	ÓO	60	ėo.
Operations Fund	Belt Filter Press Rehab	N/A	\$300,000	\$0	\$0	\$0	\$0
	City of Largo Solar Installation Program	3	\$150,000	\$0	\$200,000	\$317,000	\$0
	City Wide HVAC Replacements	4	\$227,800	\$0	\$36,000	\$0	\$0
	Clean Water Act No. 1 Priority Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$300,000	\$2,500,000	\$0
	Clean Water Act Priority No. 2 Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$300,000	\$2,500,000	\$0
	Clean Water Act Priority No. 3 Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$300,000	\$2,500,000
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	2	\$381,000	\$0	\$0	\$90,000	\$0
	Denitrification Blower Replacement	4	\$250,000	\$0	\$0	\$0	\$0
	Engineering Services Vehicles	N/A	\$0	\$0	\$92,000	\$48,800	\$0
	Enterprise Asset Management Software Replacement	4	\$0	\$750,000	\$250,000	\$250,000	\$250,000
	Environmental Services Vehicles	N/A	\$65,000	\$406,200	\$1,551,500	\$1,288,600	\$657,900
	ES - Biosolids Building	N/A	\$1,500,000	\$0	\$0	\$0	\$0
	ES - Digester Blower Replacement	N/A	\$250,000	\$0	\$0	\$0	\$0
	ES-IT Network Switch Update	N/A	\$400,000	\$0	\$0	\$0	\$0
	Lift Station 24 Force Main Replacement	4	\$0	\$304,000	\$1,263,000	\$0	\$0
	Lift Station 41 Force Main Replacement	3	\$0	\$0	\$783,000	\$0	\$5,216,000
	Lift Station(s) Flood Plain Mitigation	4	\$10,237,500	\$0	\$0	\$0	\$0
	LS 19 & 2 Sub Basin 4 Service Areas I&I Abatement	N/A	\$1,680,000	\$0	\$0	\$0	\$0
	LS 3 Service Area I&I Abatement	N/A	\$3,000,000	\$0	\$0	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	2	\$0	\$257,000	\$0	\$0	\$0
	Neighborhood Roadways – Lake Alison Dr (TR89)	N/A	\$0	\$0	\$11,000	\$0	\$57,000
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$0	\$0	\$0	\$0	\$0
	Post-Horizon-Construction Rehabilitation of 1st St NW and 1st Ave NW	3	\$11,000	\$53,000	\$0	\$0	\$8,680,900
(401) Wastewater Operations Fund Total		N/A	\$18,452,300	\$1,770,200	\$4,786,500	\$7,294,400	\$2,345,700





Fund	Project Name	Score	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
(405) Solid Waste Fund	Public Works Vehicles	N/A	\$1,210,800	\$4,432,800	\$3,486,000	\$4,729,600	\$2,345,700
(405) Solid Waste Fund Total		N/A	\$1,210,800	\$4,432,800	\$3,486,000	\$4,729,600	\$2,345,700
(408) Golf Course Fund	RPA Vehicles	N/A	\$0	\$75,000	\$0	\$0	\$0
(408) Golf Course Fund Total		N/A	\$0	\$75,000	\$0	\$0	\$0
(501) Fleet Services	Fleet Fuel Management Software Upgrade	4	\$312,000	\$12,000	\$12,000	\$12,000	\$12,000
	Fleet Fuel Tank Replacement	4	\$845,000	\$0	\$0	\$0	\$0
	Public Works Vehicles	N/A	\$0	\$0	\$0	\$0	\$140,000
	PW Vehicle Lifts	4	\$350,000	\$0	\$0	\$0	\$0
(501) Fleet Services Total		N/A	\$1,507,000	\$12,000	\$12,000	\$12,000	\$152,000
Grand Total		N/A	\$66,563,700	\$26,790,200	\$38,126,400	\$37,260,800	\$50,372,500



Unfunded Project Summary

Project Type	Project Title	Score	Project Subtype	Cost Estimate
Facilities Projects	Fire Station 38 Generator Replacement	-		\$260,000
	Library Renovations	-		\$810,000
	McGough Nature Center Reconstruction	-		\$6,000,000
	Old City Hall Demolition & Site Work	-		\$0
	Parks Division Site Re-Design and Reconstruction	-		\$5,885,000
	Police Communications Center Relocation and Property Enhancements	-		\$900,000
Mobility Projects	142nd Ave N/16th Ave SW Multimodal Connector	-	Intergovernmental	\$18,000,000
	Community Streets – Tall Pines Dr (SL06)	-		\$1,392,000
	Neighborhood Streets – 133rd Avenue North (TR90)	-		\$1,606,000
	Neighborhood Streets - Oakdale Lane (TR19)	-		\$2,097,000
	Neighborhood Streets – Shore Drive (TR43)	-		\$4,307,000
	Neighborhood Streets – Willowbrook Drive (TR76)	-		\$4,356,000
	Unpaved Alleys	-		\$250,000
	Unpaved Roads	-	Intergovernmental	\$2,970,000
Recreation Projects	Bayhead Complex and Action Park Reconstruction	-	Grant-seeking/eligible	\$9,500,000
	Lake Villa Park Boardwalk	-		\$250,000
	Parkland Acquisition	-		\$2,000,000
	Recreational Trails Projects	-		\$1,500,000
	Renovate/Replace Shelters in Largo Central Park	-		\$405,000
	Upgrade Sports Lighting to LED	-		\$2,035,000
Stormwater Projects	Allen's Creek Basin- Deville Drive Outfall Improvement	-		\$210,000
	Allen's Creek Regional Watershed Management	-		\$740,000
	Alum Replacement Alternative Evaluation	-		\$200,000
	Clearwater Largo Rd Regional Watershed Management	-		\$350,000
	Neighborhood Streets - Pocahontas Dr (TR16)	-		\$6,027,000
	Starkey Rd Basin Regional Watershed Management	-		\$1,600,000
	Starkey Road Basin- Channel 10 Ditch Outfall Improvement	-		\$600,000
	Stormwater Retrofit - Heather Hills (115th St N)	-		\$550,000
Technology Projects	Citywide Radio Replacement (Non-Emergency)	-		\$447,300
Vehicles	Rescue Vehicle Replacement	-	Grant-seeking/eligible	\$380,000





Project Type	Project Title	Score	Project Subtype	Cost Estimate
Wastewater Projects	20th Street SW Sanitary Sewer Siphon Replacement	-		\$1,700,000
	Construction of Energy and Solar Audit Recommendations	-		\$750,000
	Interceptor Bypass Lift Station and Force Main	-		\$8,000,000
	Lift Station 30 Elimination	-		\$500,000
	Solids Processing - Replace Belt Filter Press Equipment	-		\$2,000,000
	WWRF Non-Surface Water Effluent Disposal Project	-		\$0







Fire Station Reconstruction Program

Project Number: 3

Project Status: Funded

Project Driver: Capital Renewal

Project Score: 3

Estimated Useful Life: 40-50 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

Fire Station 39 has exceeded its useful life and is in need of a roof replacement and internal renovations. The building has no separate living quarters and has inadequate storage space for the needs of the department. This project will coordinate with county efforts in Rainbow Village. The current building is 5,300 square feet and was constructed in 1979.

The second fire station decision has not been finalized. The station could either be Fire Station 38 or Fire Station 42. The next station will depend on availability of land or if it is more cost effective to create a temporary firehouse and build on the same site as the existing fire station.

One fire station suggested for replacement is Fire Station 38. The roof and HVAC systems need replacing, the building needs updates for ADA and NFPA standards and living quarters need redesign and reconfiguration. This building has changed due to personnel additions over the last ten years. The current building is 6,500 square feet and was constructed in 1986.

Another fire station suggested for funding is Fire Station 42. This station requires a new building with better access for apparatus and better separation of living quarters for firefighters. The current building is 5,300 square feet and was constructed in 1978.

Strategic Goal Advancement:

Rebuilding fire stations to provide for effective, modern fire infrastructure for emergency response.

Funding Breakdown:

FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
\$9,500,000	\$0	\$0	\$2,100,000	\$14,067,200	
\$0	\$0	\$0	\$0	\$0	
\$9,500,000	\$0	\$0	\$2,100,000	\$14,067,200	
Subtotal Total By Fund					
\$9,500,000	\$0	\$0	\$2,100,000	\$14,067,200	
	\$9,500,000 \$0 \$9,500,000	\$9,500,000 \$0 \$0 \$0 \$9,500,000 \$0	\$9,500,000 \$0 \$0 \$0 \$0 \$0 \$9,500,000 \$0 \$0	\$9,500,000 \$0 \$0 \$2,100,000 \$0 \$0 \$0 \$0 \$9,500,000 \$0 \$0 \$2,100,000	



Parking Lot Resurfacing, Multiple Sites

Project Number: 11
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 2
Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

This project is a multi-year maintenance project to resurface parking lots at various City facilities. The projects involve complete resurfacing, sealing and striping, as well as ADA remediation. Each parking lot has specific needs, and the cost estimate includes the treatment method recommended for the facility, design, and ADA remediation associated with that specific parking lot.

Strategic Goal Advancement:

Parking lots will require ongoing preventive repair and maintenance.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$55,000	\$523,000	\$61,600	\$501,000	\$432,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$55,000	\$523,000	\$61,600	\$501,000	\$432,000
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$55,000	\$523,000	\$0	\$0	\$0
(001) General Fund	\$0	\$0	\$61,600	\$501,000	\$432,000



Southwest Recreation Outdoor Restroom Renovation

Project Number: 100
Project Status: New

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 40 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The current outdoor restroom at Southwest Complex is the original building and is 35 years old. Renovations are needed to update the fixtures, lighting, and flooring in this facility. The restroom is located away from the outdoor basketball courts and athletic fields in a section of the park that is not well lit, therefore, lightning for this facility will be taken into consideration as well. This renovation will service the patrons who need them most. It will also deter inappropriate activities that occur in the current location. The total project cost involves the renovation of a restroom building.

Strategic Goal Advancement:

The current building is the original and is 35 years old. It was identified for a renovation over 5 years ago and has been in an unfunded state due to the high-cost estimates. The longer the project is delayed, the more difficult it is becoming to maintain the facility for public use without the need for major capital investment.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$0	\$0	\$400,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$400,000
Subtotal Total By Fund					
(001) General Fund	\$0	\$0	\$0	\$0	\$400,000



Library Chiller Replacement

Project Number: 143
Project Status: Funded

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The Library utilizes two water-cooled chillers to provide chilled water to the various air conditioning systems being operated in the building. These are the original chillers from the time of construction (2005). The Facilities Management HVAC Crew maintains these chillers and they have experienced recurring problems. Both chillers need to be replaced to reduce ongoing maintenance. The replacements are expected to last 20 years.

Strategic Goal Advancement:

Project will reduce annual maintenance for the Library Chillers.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$340,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$340,000	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$340,000	\$0	\$0	\$0



Elevator Renovations

Project Number: 144
Project Status: Funded

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 10 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

Elevators at City Hall, the Police building, EOC, Highland Recreation Center, and Largo Public Library require renovations. The issues include water accumulation in the bottom of an elevator, slow speed of the elevators, inability to access elevators during a power outage, and buttons not properly lighting up. This project aims to repair the issues at these buildings over the next five years to ensure proper functioning of the elevators.

Strategic Goal Advancement:

Improved and more reliable elevator service for visitors to City facilities.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$220,500	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$220,500	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$220,500	\$0	\$0	\$0	\$0



Fleet Fuel Tank Replacement

Project Number: 221
Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4

Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The fuel island at the Public Works complex provides diesel and unleaded fuel for use in all City vehicles and equipment. The existing tanks are steel, single-walled tanks that were installed in 1989. In 1994, due to revised environmental regulations designed to reduce the possibility of leaks, the City was faced with the option of removing the existing tanks and replacing them with double-walled above ground tanks or leaving them in place and lining them with fiberglass for extra leak protection. The city chose the latter option and the tanks have operated without incident since that time. Despite the relining, the steel outer tank is still subject to normal aging and corrosion and prudence dictates replacing them before they fail. The nominal life of a steel underground tank is approximately 30 years depending upon environmental conditions. The city is required to maintain current permitting for the tanks through the Department of Environmental Protection. One of the permit requirements is to have insurance covering any discharges and subsequent clean-up of environmental damage. Most insurance carriers will insure tanks up to 25 years, but beyond that it depends on the site's history and operation. At some point, it may not be possible to obtain coverage which would require shutting the site down.

Although there have been no releases to date, the tanks have reached the end of their life cycle and need to be replaced before there is an incident. The active monitoring system in place will identify developing problems, but even a small leak in one of the tanks may result in the fuel island being taken out of service. In the event of a catastrophic failure, the cleanup costs could quickly exceed the cost of replacing the tanks prior to a problem developing.

Strategic Goal Advancement:

Replacing the aged tanks before they fail reduces the risk of an adverse environmental impact from underground leaks, ensures continued regulatory compliance, and guarantees fuel availability for normal and emergency operations. Those benefits are primarily achieved through easier monitoring by moving the tanks above ground. Currently, if there is a failure, the failure is likely to be large due to leaks potentially existing in both the metal wall and fiber glass coating. By stationing the tank above ground, staff gains a better position to monitor the fuel tank and prevent major failures.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$845,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$845,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(501) Fleet Services	\$845,000	\$0	\$0	\$0	\$0



City of Largo Solar Installation Program

Project Number: 244
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 3

Estimated Useful Life: 20-25 years

Additional FTEs: -



Strategic Goal:

1.1.6. - Promote a culture of sustainability and conservation within City operations

Project Description:

Using solar-powered systems is a proven way to reduce the amount of electricity drawn from fossil fuels, such as natural gas and coal. The City of Largo is committed to transitioning municipal operations to 100 percent renewable energy by 2035. In parallel to this effort, the City will develop proactive energy efficiency projects to lower the city-wide electrical demand along with a fleet/equipment electrification effort as well

To meet the 2035 commitment, a two-pronged approach has been developed. The first of which includes solar power generation as part of all new building construction and the second is the installation of solar panels, on, or at existing facilities. This program focuses on the second prong with project priority towards buildings having a near-term planned roof replacement and at least 20 years of remaining life expectancy in the structure itself. Other non-rooftop installations will also be considered.

To meet the 2035 goal, annual solar projects will be established with both funded, and over time a backlog, of unfunded projects aiming for a 7.7 percent average reduction per year of electricity drawn from fossil fuels. The first five years of this program include:

The Largo Public Library is going to need a roof replacement. The two sections of the roof (flat and sloped roof areas) will be coming up on its 20-year-old industry-standard life expectancy. It would be best to get this done before the roof has major catastrophic issues. While roofing is going to be replaced, this would be the perfect time to install a 150 KW solar system to that roofing structure.

In Public Works, the Streets and Stormwater building will need to be retrofitted as per the results of the annual roofing inspection. This retrofit will update the main staff building as well as the pole barn and parking shelter. While retrofitting, the roof vendor would also look to add a 150 KW solar system.

Replacement of the roofing system on the upper roof at the Southwest Recreation Complex. This will be the optimal time to add 150KW of solar panels to the roofing structure and possibly add solar shading at the parking lot. In addition to the proposed roofing and solar changes at the Southwest Complex, there are also proposed changes to the Environmental Services (ES) Warehouse. It services the ES Department and the Fire Rescue Department. The building has a small electrical load because less than half of the space is air-conditioned. The roof area is large enough to support an array that will generate electricity to fully power the building. The relatively new age of the roof makes it a great candidate for solar.

Fire Station 41's roofing system has held up well over the past 10 years. Upon recent inspection, the contractor has recommended that the roof coating will need to be redone in the near future. The roof coating period would provide the City of Largo with the opportunity to also install the 100KW solar array at Fire Station 41. In addition to the suggested renovations on Fire Station 41, the installation of a parking lot solar array and vehicle charging station is also proposed. The City is moving towards an electric vehicle fleet for light and heavy-duty trucks and cars, at a minimum. The parking lot solar array will offset electricity demands from the power grid. This helps move the City toward its sustainability goals for 2035. The array would produce a rated capacity of 75 kW. Power generation would be used to charge 10 battery-electric City vehicles. The excess power generated would be used in a net-metering arrangement offset to the current electric bill with clean, sustainable energy. Another benefit is the reduction in the heat island effect. Asphalt parking pots absorb heat throughout the day. Instead, the solar panels will reflect some of the sun while producing energy. The panels also protect the City's fleet investment from the damaging rays of the sun.

The program will continue until the 100% renewable energy goal is met.



Strategic Goal Advancement:

A comprehensive solar installation program and energy reduction program will optimize the outcome to meet the City's 2035 goal.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$150,000	\$1,167,900	\$354,000	\$1,200,200	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$150,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$1,167,900	\$354,000	\$1,200,200	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$1,167,900	\$154,000	\$883,200	\$0
(401) Wastewater Operations Fund	\$150,000	\$0	\$200,000	\$317,000	\$0



Flooring Replacement, Community Center

Project Number: 253
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 3

Estimated Useful Life: 10-15 years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

This project is to replace the majority of the flooring at the Community Center. The facility is 11 years old, and the flooring is showing its age. The following rooms are currently identified for replacement, in order of priority:

- 1) The floors in Studios A, B, and C are the same material. This flooring is beginning to separate from the walls and at the seams. The floors have been repaired; however, the separation continues to make wider gaps, creating trip hazards. Those rooms are used for the dance program, further increasing the safety hazards of the floors.
- 2) The Ballroom floor is the largest project. The flooring has been repaired in areas where there is moisture damage. It has also been resealed and polished. However, there are still divots in the wood floor that can cause trip hazards.
- 3) The carpeting in Room D, the card room and the game room, is also wearing from age.

Strategic Goal Advancement:

Much of the flooring at the Community Center is approaching the end of its life cycle or is worn to a point that it can cause trip hazards. The replacement will be an investment in a beautiful, state-of-the-art facility that will continue to be a source of pride for the community.

Funding Breakdown:

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FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$235,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$235,000	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$235,000	\$0	\$0	\$0



Highland Family Aquatic Center Improvements

Project Number: 256
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 3

Estimated Useful Life: 20 years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The Highland Family Aquatic Center is 20 years old. The lap pool and slides platform were installed in 2005. Much of the infrastructure of the facility has reached the end of its life cycle and is in need of replacement or major renovations.

The project includes resurfacing of the lap pool (there are cracked and peeling areas). The renovations of slide platforms to replace broken and loose railings and rusty screws will be included. The slides will be sandblasted and repainted. Another goal is to replace the corkscrew slide and resurface the speed slide. There will also be a major renovation or replacement of the pool deck to fix cracking and chipping.

Strategic Goal Advancement:

The project is a major repair and maintenance item to maintain the city asset in safe condition and to continue to appeal to residents and visitors.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$540,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$540,000	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$0	\$540,000	\$0	\$0



City Wide HVAC Replacements

Project Number: 261
Project Status: Funded

Project Driver: Performance/Cost Improvement

Project Score: 4

Estimated Useful Life: 10 years per system.

Additional FTEs: -



Strategic Goal:

1.2.1. - Exercise strategic financial decision-making that preserves long-term financial health

Project Description:

The Public Works Department would like to assist with planned HVAC system replacements. With industry standards giving approximately 10 years of useful life expectancy on the City's HVAC equipment, this process will help in planning for replacing systems when repairing becomes more costly and less efficient. The project outlines a five-year prioritization of HVAC system replacements. The following are planned HVAC replacements included in this project.

The Historic Feed Store building containing a 10-ton air handler with two 5-ton condensers system replacement will be replaced.

The Environmental Services Administration HVAC system containing two 20-ton condensing units and two 20-ton air handler units will be replaced.

Also expected to be replaced is the CPPAC 120-ton chiller unit. This unit has reached the end of its useful life. The unit is covered in rust. This unit is prioritized because it is a storm shelter. This unit should be replaced before catastrophic failure occurs.

The Highland Complex needs two 130-ton Chiller units replaced. This unit exceeds its useful life expectancy and has multiple rust spots on the compressors that have to be sanded down and painted in an attempt to prevent the spread. The building is also in need of 5 air handler unit replacements. Best practice is to change out both systems when it is needed, to maintain the efficiency of the system.

The Highland Family Aquatics Center HVAC system will need to be replaced. This unit has one air handler unit (AHU) and two CPAC units.

The Emergency Operations Center HVAC system needs to be replaced. This includes a 10-ton Outside air system, 20 split system Air Handler, and two Condensers.

Strategic Goal Advancement:

Public Works will begin systematically replacing outdated HVAC equipment. Each year Public Works would like to have 1-3 building systems replaced.



Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$842,600	\$1,315,800	\$81,000	\$142,000	\$800,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$842,600	\$1,315,800	\$81,000	\$142,000	\$800,000
Subtotal Total By Fund					
(001) General Fund	\$524,000	\$655,800	\$45,000	\$142,000	\$800,000
(401) Wastewater Operations Fund	\$227,800	\$0	\$36,000	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$90,800	\$660,000	\$0	\$0	\$0



Police Department Chiller Replacement

Project Number: 300
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 4

Estimated Useful Life: 20 years

Additional FTEs:



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

With Horizon on West Bay coming to fruition, the chillers at the Police Department will need to be downsized. The chillers that were cooling city hall and the Police Department will need to be adjusted from two 240-ton units to two 75-ton units. The cost estimate also includes the cutting off and capping of old mechanical, plumbing, electrical, low voltage systems, and fire safety. With completion of the engineered evaluation and space evaluation of the Police department.

Strategic Goal Advancement:

This goal will be achieved by down sizing the system to the proper size to support the Police Department building.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$1,382,400	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,382,400	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,382,400	\$0	\$0	\$0	\$0



PW Vehicle Lifts

Project Number: 326
Project Status: New

Project Driver: Strategic Plan

Project Score: 4

Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

This project request has a high safety importance. The current vehicle lifts are approaching end of life, and the importance of Public Works Fleet Services to operate these pieces of heavy equipment are crucial for not only their job function, but the overall operations of city-wide vehicles, including emergency vehicles. These vehicle lifts will need replacing before the PW complex restoration.

The purchase of three 18,000lb vehicle lifts, used primarily for the repair and maintenance of light and medium-duty vehicles.

In addition to the purchase of three-(3) mobile-columns, a lift system for heavy-duty trucks is needed for PW Fleet services to continue to provide high performance service to all of our end users, including city staff and citizens of Largo.

Strategic Goal Advancement:

Properly functioning vehicles and equipment are essential to the City's ability to provide services to the public. This equipment is essential for the repair and maintenance of the City's fleet.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$350,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$350,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(501) Fleet Services	\$350,000	\$0	\$0	\$0	\$0



Biosolids Building

Project Number: 334
Project Status: New

Project Driver: Capital Renewal

Project Score: 3

Estimated Useful Life: 30 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

A structural evaluation was completed on the biosolids building in 2018 with McKim & Creed as the consulting engineer and Biltmore as the builder. Biltmore provided a cost estimate for the recommended repairs including a pre-engineered metal building, HVAC, doors and frames, overhead doors, electrical upgrades, and louvers. At that time, the intent was to renew the building for a 25+ year lifespan. The county biosolids regionalization project, a regional biosolids processing facility, has changed the target. The regionalization project will allow the wastewater reclamation facility to decommission the sludge pelletizing facility, but the dewatering portion of the process will remain inside this building. In 2022, the Environmental Services Department coordinated with Engineering and Public Works to structurally assess short term needs, while planning for the future. In the short term, the building needs to be secure from hurricane winds. The projected start-up of the biosolids regionalization project is eight to ten years. In the long term, once the regional biosolids facility is up and running, half of the building will be decommissioned, and the other half will need to be renovated. It is at this time that the electrical will be raised for resilience and solar panels will be added to the roof of the building.

This project has a proposed four-part process. First, the structural evaluation will take place in FY23 with short term recommendations. Second, the short term recommended improvements will be completed in FY24. The structural evaluation completed in FY23 will include recommended improvements for long-term CIP budgeting. The third phase is the long-term design, taking place in approximately FY 2030. The fourth phase is final construction of the long-term improvements and demolition of the unneeded equipment, taking place in approximately FY2031.

The cost estimate in 2018 included pre-engineered metal building, HVAC, doors and frames, overhead doors, electrical upgrades and louvers. The scope does not include elevating equipment for a storm event. The 2018 cost estimate is included in the budget as a worst-case scenario; the city plans to work with a structural engineer to focus on making the structural integrity of the building sound to prepare for a hurricane. Environmental Services does not plan to complete a full pre-engineered metal building with all components, but it is budgeted.

Strategic Goal Advancement:

The Biosolids hardening improvements have been acknowledged in the unfunded budget for many years. As Environmental Services waits for the county's regionalization project, the city needs to secure the biosolids building in the event of strong winds. This project will optimize the lifecycle of the building by only doing necessary repairs at the time when they are needed.

The regionalization project will allow the wastewater reclamation facility to decommission the sludge pelletizing facility, but the dewatering portion of the process will remain inside this building. In order to keep the process functional and reduce the risk of building failure during high winds, the city needs to address these building concerns with short- and long-term strategies in mind.



Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$1,500,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,500,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$1,500,000	\$0	\$0	\$0	\$0





Neighborhood Roadways - 127th Ave N (TR03)

Project Number: 27
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 2

Estimated Useful Life: 20-25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR03 consists of 1.27 miles of scheduled pavement improvements. The project scope includes sidewalk repair, underdrain, stormwater infrastructure, and water quality improvements. Stormwater improvements are the primary driver of the project. Pavement work consists of major rehabilitation/reconstruction.

Strategic Goal Advancement:

The pavement improvements will extend or restore the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$5,413,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$5,413,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$4,377,000	\$0	\$0	\$0	\$0
(132) Stormwater Fund	\$1,036,000	\$0	\$0	\$0	\$0



Neighborhood Roadways - Stratford Dr (TR72)

Project Number: 28
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 2

Estimated Useful Life: 20-25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR72 consists of 1.12 miles of scheduled pavement improvements. The project scope includes sidewalk repair, underdrain, stormwater infrastructure, and water quality improvements. Stormwater improvements are the primary driver of this project, with pavement improvement consisting of minor rehabilitation and preventive maintenance.

Strategic Goal Advancement:

The pavement improvements will extend or restore the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$2,648,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$2,648,000	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$909,000	\$0	\$0	\$0
(105) Multimodal Impact Fee District 7	\$0	\$34,000	\$0	\$0	\$0
(401) Wastewater Operations Fund	\$0	\$257,000	\$0	\$0	\$0
(132) Stormwater Fund	\$0	\$1,448,000	\$0	\$0	\$0



Neighborhood Roadways - Valencia Dr S (TR02)

Project Number: 29

Project Status: Funded

Project Driver: Strategic Plan

Project Score: -

Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR02 consists of 0.68 miles of scheduled pavement improvements. The project scope includes stormwater, infrastructure, and water quality improvements. Pavement is the primary driver of this project, with pavement work consisting of major rehabilitation/reconstruction.

Strategic Goal Advancement:

The pavement improvements will extend, or restore, the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$1,783,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,783,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$369,000	\$0	\$0	\$0	\$0
(130) County Gas Tax (CGT) Fund	\$488,000	\$0	\$0	\$0	\$0
(132) Stormwater Fund	\$926,000	\$0	\$0	\$0	\$0



Neighborhood Roadways - 16th St NW (TR26)

Project Number: 30
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 2

Estimated Useful Life: 20-25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR26 consists of 0.83 miles of scheduled pavement improvements. The project scope includes sidewalk repair, stormwater infrastructure, and water quality improvements.

Strategic Goal Advancement:

The pavement improvements will extend, or restore, the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$677,000	\$0	\$3,491,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$677,000	\$0	\$3,491,000	\$0	\$0
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$228,000	\$0	\$1,246,000	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$354,000	\$0	\$1,773,000	\$0	\$0
(132) Stormwater Fund	\$95,000	\$0	\$472,000	\$0	\$0



Community Streets - Rosery Rd NE(2) (PC04/PC10)

Project Number: 118

Project Status: Funded Grant-seeking/eligible

Project Driver: Strategic Plan

Project Score: 2

Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

The City has two goals for the Community Street Network: improving community streets to provide safe and efficient routes from neighborhoods to local destinations; and accommodating growth by improving mobility for all users, especially pedestrians and bicyclists, within constrained rights-of-way that cannot be expanded to accommodate additional automobiles. Paving groups PC04 and PC10 consists of 1.1 miles of schedules pavement improvements. The project scope includes pedestrian, sidewalk, urban trail, and stormwater infrastructure improvements. Stormwater and multi-modal improvements are a primary driver of this project. The scope of pavement work involves preventive maintenance and rehabilitation. For the FY24-FY28 CIP, scope and placeholder costs were proposed to design and construct a roundabout at Rosery Road and Highland Avenue. Pinellas County has begun design for a Complete Streets Project for Highland Avenue from East Bay Drive to Belleair Road. Staff have discussed potential for inclusion of a roundabout at Highland Avenue and Rosery Road, which is consistent with the City Commission's directive on roundabouts. The roundabout may become a separate CIP project; the intent of including placeholder costs in this project is to continue discussion consistent with the City Commission's directive at an opportune time for design and construction in collaboration with the County's Complete Streets project.

Strategic Goal Advancement:

Investments in pedestrian and bicycle improvements along these roadways will not only serve to expand transportation options for residents of the City, but also will serve to reduce the number of bicycle and pedestrian-related accidents that occur along these streets. Improvements to the pavement, stormwater, and wastewater infrastructure will preserve or restore level of service.



Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$9,441,000	\$0	\$0	\$1,657,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$9,441,000	\$0	\$0	\$1,657,000	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$381,000	\$0	\$0	\$90,000	\$0
(132) Stormwater Fund	\$1,549,000	\$0	\$0	\$0	\$0
(112) Tree Impact Fee Fund	\$15,000	\$0	\$0	\$0	\$0
(105) Multimodal Impact Fee District 7	\$2,136,000	\$0	\$0	\$0	\$0
(101) Transportation Impact Fee (TIF) District					
7	\$107,600	\$0	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$5,252,400	\$0	\$0	\$1,567,000	\$0



Neighborhood Roadways - 112TH Ave (TR81)

Project Number: 127
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 2

Estimated Useful Life: 20-25 Years

Additional FTEs:



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR81 consists of 1.43 miles of scheduled pavement improvements. The project scope includes sidewalk repair, underdrain, stormwater infrastructure, and water quality improvements. Stormwater improvements are the primary driver of this project, with pavement improvement consisting of minor rehabilitation and preventive maintenance.

Strategic Goal Advancement:

The pavement improvements will extend or restore the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$838,000	\$0	\$4,312,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$838,000	\$0	\$4,312,000	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$838,000	\$0	\$4,312,000	\$0	\$0



Neighborhood Roadway - East Rosery Rd (SL02)

Project Number: 155
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 2

Estimated Useful Life: 20-25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group SL02 is located within a residential low density neighborhood with Eagle Lake County Park located at the western terminus. SL02 consists of 0.48 miles of scheduled pavement improvements. The SL02 area includes East Rosery Road from Keene Road to Roberta Street. The project scope includes pavement, pedestrian, and bicycle infrastructure improvements. Multimodal and ADA improvements will be evaluated and included with this project.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Investments in pedestrian and bicycle improvements along these roadways will not only serve to expand transportation options for residents of the City, but also will serve to reduce the number of bicycle and pedestrian-related accidents that occur along these streets. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility. Additionally, multi-modal improvements will fill in sidewalk gaps on both sides of East Rosery Road per the City's Multi-Modal plan and improve bicyclist safety and mobility.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$1,729,800	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$1,729,800	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$1,729,800	\$0	\$0	\$0



Neighborhood Streets - Lake Alison Drive (TR89)

Project Number: 168
Project Status: New

Project Driver: Strategic Plan

Project Score: 2

Estimated Useful Life: 20-25 Years

Additional FTEs:



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

Paving group TR89 consists of 0.95 miles of scheduled pavement improvements. The TR89 area includes the area within the Lake Alison subdivision, located north of Donegan Road and east of Central Park Drive. The project scope includes pavement, pedestrian, and drainage improvements. Pavement improvement scope consists of minor rehabilitation. ADA improvements will be evaluated and completed with this project. Drainage improvements include improvements to the area's underdrain system. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.

Drainage improvements will address current flooding and water quality standards. Replacement of the identified underdrain will meet two objectives: prevent deterioration and voids, and protect the road by lowering the water table and keep the road sub-base dry. Each of the improvements is expected to provide a savings of maintenance costs and staff time. Time saved repairing these systems will be redirected to maintain other aging drainage systems throughout the City. Maintenance of new underdrain is required to prevent future failure.

All improvements are limited to the Lake Alison subdivision. Residents would be nominally impacted by driveway apron replacement within the right-of-way during underdrain replacement in front of their homes. Traffic within the neighborhood may be nominally affected during construction. Neighborhood children who attend Largo Middle School may experience sidewalk detours within the subdivision. Traffic on Central Park Drive or 8th Avenue SE/Donegan Road would not be impacted. No businesses on Central Park Drive, nor any potential future business on 8th Avenue SE/Donegan Road would be impacted by the construction.



Funding Breakdown:

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FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$674,000	\$0	\$3,107,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$674,000	\$0	\$3,107,000
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$0	\$0	\$114,000	\$0	\$524,000
(105) Multimodal Impact Fee District 7	\$0	\$0	\$34,000	\$0	\$155,000
(401) Wastewater Operations Fund	\$0	\$0	\$11,000	\$0	\$57,000
(132) Stormwater Fund	\$0	\$0	\$411,000	\$0	\$1,891,000
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$104,000	\$0	\$480,000



Annual Pavement Rehabilitation Program

Project Number: 173
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 3
Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The City of Largo's Pavement Management Program includes the policies, practices and resources used to provide the community with over 280 lane miles of safe roadway driving surfaces. The City's roadway pavement surfaces are a vital community asset with a total replacement value of over \$50 million. The City utilizes comprehensive asset management strategies to preserve and rehabilitate pavement surfaces. The focus of comprehensive asset management is to optimize the life cycle costs (purchase, operation, maintenance, replacement, and disposal) of the capital assets while achieving the desired level of service. The scope of these projects may include pavement improvements, repairs to sidewalk, ADA curb ramps, stormwater and wastewater infrastructure, and traffic and safety improvements to address speeding, parking, volume, and cut-through traffic.

Strategic Goal Advancement:

Pavement improvements will extend the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000



Clearwater/Largo Road Multimodal Improvements

Project Number: 192
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 3
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

This item is identified in the 2009 West Bay Drive Community Redevelopment District Plan, Capital Improvements section. Retrofit the roadway between Clearwater-Largo Road from West Bay Drive to 4th Ave SW with median islands, streetscape, and pedestrian crossing improvements similar to the completed northern CLR segment. This project has been moved up in prioritization as a result of the Downtown Connectivity Strategic Plan Project.

Strategic Goal Advancement:

This segment of the corridor would see enhanced pedestrian facilities to enhance multi-modal connectivity in the downtown core.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$150,000	\$0	\$800,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$150,000	\$0	\$800,000	\$0	\$0
Subtotal Total By Fund					
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$150,000	\$0	\$800,000	\$0	\$0



Pinellas County - West Bay Drive Complete Streets Joint Project Agreement

Project Number: 212
Project Status: Funded

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

Pinellas County's West Bay Drive Complete Streets Project includes planned roadway resurfacing, installation of medians, crosswalks, and a wider sidewalk along the south side of the corridor. The City of Largo corridor limits are from Indian Rocks Road to Clearwater-Largo Road.

The Joint Project Agreement (JPA) allows the City to enter into an agreement with the County whereby the design of the City utilities will be incorporated into the County bid documents and the County's contractor and contract mechanism will be utilized for performance of the City's utility replacement. Specifically, the JPA includes:

- Prorated cost-sharing of the multi-modal improvements and low maintenance/irrigation landscaping.

Executing this JPA will allow Pinellas County to solicit a construction contract that includes multi-modal improvements.

Strategic Goal Advancement:

Complete streets multi-modal improvements will provide a connection to the downtown corridor and trailhead, benefit businesses by encouraging people to walk and cycle to businesses as a destination, rather than driving through, and provide a safe alternative to cycling on West Bay Drive. The County's commitment to implementing complete streets improvements to the West Bay Drive corridor benefits Largo businesses and residents.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$2,412,700	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$2,412,700	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$0
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$2,277,900	\$0	\$0	\$0	\$0
(112) Tree Impact Fee Fund	\$134,800	\$0	\$0	\$0	\$0



Safe Routes to School Grant - Mildred Helms Elementary School Area

Project Number: 214

Project Status: Funded Grant-seeking/eligible

Project Driver: Strategic Plan

Project Score: 3
Estimated Useful Life: 30 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Safe Routes to School (SRTS) is a federally funded competitive grant program administered by the Florida Department of Transportation which aims to encourage more walking and biking to school by improving safety. Safe Routes to School is a comprehensive program that includes infrastructure improvements and safety education. The City's Sidewalk Master Plan contributes to the strategic plan principle of improving community connectivity, with school connectivity as a high priority. Staff reached out to three elementary schools in the city where many sidewalk gaps exist in close proximity to each school. Mildred Helms Elementary School was the most responsive and has been selected as the pilot SRTS partner school. This project aligns with the City's plan to revitalize downtown and improving pedestrian connectivity within the City's Community Redevelopment Districts. Scope of work, which may include sidewalk installation, new, or upgraded marked crosswalks, or flashing beacons, will be determined through the SRTS collaboration process with school safety committees, neighbors, students, and parents. Eligible projects must be located within two miles from the school and be located within the public right-of-way.

The project cost will be determined upon scope development during the evaluation and design phase. The SRTS program offers up to 100% funding reimbursement for construction activities. The call for applications is from September 1 to December 31 each year, with plans to submit the Mildred Helms application. SRTS projects awarded are anticipated to receive grant funding approximately five years out, at the earliest.

Strategic Goal Advancement:

It provides a safe route for students to walk or bicycle to school.

Funding Breakdown:

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FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$271,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$271,000	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$271,000	\$0	\$0	\$0



Pavement Work Plan - Wilcox Road to 8th Avenue SW

Project Number: 271
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 3

Estimated Useful Life: 25 years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

This project optimizes the City's lifecycle investment in its \$217 million, 134-mile network of asphalt roads by applying the most cost-effective and life-prolonging treatments based on pavement age and condition.

A pavement deterioration curve is flat for the first 7-10 years from new pavement. The most cost-effective (\$8/SY) treatment is applied during this interval. Treatments that extend road life can also be cost-effectively (\$29/SY for mill & resurface, compared to reconstruction at \$125/SY) applied to pavement in the 10-20 year interval, subject to pavement condition. The US Army Corps of Engineers' PAVER program, which applies these principles, was used to create a 10 year Work Plan that optimizes the City's investment in its pavement network. FY 2027 is the first year of the Work Plan and includes 3.9 miles of roadway improvements (2.8 miles of local and 1.1 miles of arterial/collector) in southwest Largo, from Wilcox Road to 8th Avenue SW and from Trotter Road to Clearwater Harbor. The Work Plan includes the Mill Pond subdivision south of Wilcox Road, but does not include Gladys St, nor the Pocahontas pavement group. Treatments include 1.9 miles of mill and resurface, 1.9 miles of full-depth reclamation, 0.1-mile reconstruction, and sidewalk ADA improvements at intersections.

Strategic Goal Advancement:

The project prioritizes treatments that most cost-effectively extend pavement life.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$944,800	\$0	\$4,407,800	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$944,800	\$0	\$4,407,800	\$0
Subtotal Total By Fund					
(132) Stormwater Fund	\$0	\$37,200	\$0	\$207,800	\$0
(133) Local Option Sales Tax (LOST) Fund	\$0	\$907,600	\$0	\$4,200,000	\$0



West Bay Drive Pedestrian Improvements

Project Number: 274
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 3

Estimated Useful Life: 20-25 Years

Additional FTEs: -



Strategic Goal:

3.1.3. - Create connections between downtown Largo and employment, education, and recreational hubs that promote the area as one district

Project Description:

Design and construction of pedestrian safety and mobility improvements in the West Bay Drive Community Redevelopment District. Improvements are in addition to the Complete Street Project on West Bay Drive and are proposed to include:

- -14th St/West Bay DR Pedestrian Crossing Improvements
- -Publix Center Pedestrian Crossing Improvements
- -Clearwater-Largo Rd/West Bay Dr Crossing Improvements
- -4th St/West Bay Dr Crossing Improvements:
- -Pedestrian-scale Streetlights in the Medical Arts District
- -Sidewalk/ADA improvements in the Medical Arts District

These capital projects were committed to Pinellas County as part of the 2015 West Bay Dr. CRA Mid-Plan Review.

Strategic Goal Advancement:

These improvements focus specifically on pedestrian safety and improved accessibility from the downtown shopping areas, employers and residential neighborhoods.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$0	\$947,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$947,000	\$0
Subtotal Total By Fund					
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$0	\$0	\$0	\$947,000	\$0



Pavement Work Plan Year 2 - 8th Avenue SW to Mehlenbacher Rd

Project Number: 329
Project Status: New

Project Driver: Strategic Plan

Project Score: 3

Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

This project optimizes the City's lifecycle investment in its \$217 million, 134-mile network of asphalt roads by applying the most cost-effective and life-prolonging treatments based on pavement age and condition.

A pavement deterioration curve is flat for the first 7-10 years from new pavement. The most cost-effective (\$8/SY) treatment is applied during this interval. Treatments that extend road life can also be cost-effectively (\$24/SY for mill & resurface, compared to reconstruction at \$181/SY) applied to pavement in the 10-20 year interval, subject to pavement condition. The US Army Corps of Engineers' PAVER program, which applies these principles, was used to create a 10 year Work Plan that optimizes the City's investment in its pavement network by prioritizing investment in the maintenance of each segment of pavement when maintenance is most cost-effective, provides the greatest return on investment, and maximizes the pavement segment's useful life. FY 2028 is year two of the Work Plan and includes 3.5 miles of roadway improvements (3.04 miles of local and 0.44 miles of arterial/collector) in southwest Largo, from 8th Avenue SW to Mehlenbacher Road and from Indian Rocks Road to Missouri Ave/Seminole Blvd. The Work Plan includes Gooden Crossing (Pinellas Trail crossing only), Lakeside Drive, Orangeview Drive, and Old Charleston Way, south of 8th Ave SW, but does not include 20th St NW (scheduled to be completed in 2023) and the 16th St NW pavement group (already programmed in the CIP). Implementation of all treatments for all roads in PAVER Work Plan Year 2 is cost-prohibitive, therefore the proposed project reduces the PAVER-recommended mill and resurface of 7.8 miles of local roads to the 1.6 miles of local roads most in need of mill & resurface (PCI 55 or less). Additional treatments include 0.44 miles of mill and resurface of arterial/collectors, 0.3 miles of full-depth reclamation, 1.2 miles of reconstruction, and sidewalk ADA improvements at intersections.

Strategic Goal Advancement:

The project prioritizes treatments that most cost-effectively extend pavement life.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$1,151,600	\$0	\$5,115,300
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$1,151,600	\$0	\$5,115,300
Subtotal Total By Fund					
(132) Stormwater Fund	\$0	\$0	\$56,800	\$0	\$315,300
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$1,094,800	\$0	\$4,800,000



Post-Horizon-Construction Rehabilitation of 1st St NW and 1st Ave NW

Project Number: 332
Project Status: New

Project Driver: Strategic Plan

Project Score: 3

Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

The project consists of (1) mill & resurface of 1st St NW from West Bay Drive to 4th Ave NW and 1st Ave NW from 1st St to 4th St NW and (2) sidewalk ADA improvements. The project does not include curb & gutter replacement or reconstruction of the brick intersection at 1st Ave and 3rd St NW.

1st St NW from West Bay Drive to 1st Ave NW, and 1st Ave NW from 1st St NW to Clearwater-Largo Road are construction heavy equipment routes and detour routes for the Horizon construction project. Since 1st Ave NW from Clearwater-Largo Road to 4th St NW will be restored during construction of a reclaimed water main, this project includes mill & resurface of 1st Ave NW for the remainder, from 4th St NW to 1st St NW. The project was originally proposed for construction in the 5th year of the FY24-28 CIP. Based on comments received from staff during project review, recommending rehabilitation sooner after Horizon construction, the schedule was adjusted to design in FY24 and construction in FY25 to coincide with completion of Horizon.

Although only one block of 1st St NW is on the construction route, the PCI of 1st St NW is the lowest in the City, therefore mill & resurface from West Bay Drive to 4th Ave NW is proposed.

Strategic Goal Advancement:

Smooth, attractive, resurfaced parallel roads enhance network connectivity by providing motorists an alternative to West Bay Drive. This is consistent with the West Bay Drive CRD Plan's network connectivity design element, which reinforces that interconnected streets coupled with small blocks provide alternative routes and diffuse vehicle trips throughout the larger network of routes. It is also consistent with the Strategic Plan initiative to develop an active and interconnected downtown.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$67,000	\$310,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$67,000	\$310,000	\$0	\$0	\$0
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$20,000	\$90,000	\$0	\$0	\$0
(102) Transportation Impact Fee District (TIF) 7A	\$7,000	\$29.000	\$0	\$0	\$0
(401) Wastewater Operations Fund	\$11,000	\$53,000	\$0	\$0	\$0
(132) Stormwater Fund	\$3,000	\$14,000	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$26,000	\$124,000	\$0	\$0	\$0





Fencing Replacement

Project Number: 42
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 15-20 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

Many of the facilities for the Recreation, Parks and Arts are fenced, especially the athletic fields. The majority of this fencing has reached or is approaching its life expectancy and many have been repaired. Since the capital outlay is large over the next five years, a Capital Improvements Plan has been developed to program the needed maintenance and fence replacement. Each site is evaluated and a time line for replacement created.

Strategic Goal Advancement:

The city plans for the overall expenditure of funds and plans them in manageable amounts over a specific time period.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$245,000	\$75,000	\$252,000	\$100,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$245,000	\$75,000	\$252,000	\$100,000
Subtotal Total By Fund					
(001) General Fund	\$0	\$245,000	\$75,000	\$252,000	\$100,000



Playground Replacement

Project Number: 43
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 2

Estimated Useful Life: 15-20 Years

Additional FTEs: -



Strategic Goal:

3.2.1. - Provide exceptional and affordable community amenities and city services that enrich quality of life

Project Description:

The city parks system contains playgrounds at 11 sites ranging in size from the largest in Central Park to the smallest at McMullen Park (one Swing set). All playgrounds were evaluated to be placed in a long-range replacement program. The playgrounds were evaluated on cost, age, use, condition, location, parts availability, relevance of play events, and other factors. This does include required safety surfacing. Where possible and feasible, playgrounds that receive low usage are being scaled down to just the smaller, more popular components of a playground (Swings, Merry-go-rounds, and other action features). This project is ongoing, each playground is evaluated annually to determine repair and replacement needs.

The Largo Central Park playground is the largest and most used of the playgrounds. The cost estimates include the replacement of the turf surfacing as well as expanding the turf into a currently mulched area. Whenever possible, components will be refurbished and reused at the site or moved to an area with lower usage.

Strategic Goal Advancement:

This project advances the stated strategic goal by providing safe, modern, and fun playground equipment for families and their children to enjoy.

Funding Breakdown:

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FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$50,000	\$2,000,000	\$30,000	\$60,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$50,000	\$2,000,000	\$30,000	\$60,000
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$2,000,000	\$0	\$0
(001) General Fund	\$0	\$50,000	\$0	\$30,000	\$60,000



Neighborhood Park & Public Space Improvements

Project Number: 281
Project Status: Funded
Project Driver: Strategic Plan

Project Score: -

Estimated Useful Life: Variable

Additional FTEs:



Strategic Goal:

2.2.1. - Facilitate healthy lifestyles by providing recreation spaces (parks, trails, greenways) and programming

Project Description:

This project advances improvements in smaller community parks and recreation facility projects that will improve outdoor recreation spaces that proved essential during the COVID-19 pandemic for residents and will upgrade them for continued enjoyment. Improvements include replacement of the construction of additional restrooms for Largo Central Park, which sees high demand during both special events and regular daily use; and renovation of the SW Recreation restroom building.

Strategic Goal Advancement:

This goal is advanced through the investment in City of Largo recreation facilities.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$2,400,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$2,400,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$1,100,000	\$0	\$0	\$0	\$0
(001) General Fund	\$300,000	\$0	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$1,000,000	\$0	\$0	\$0	\$0



Downtown Activation: Conceptual Plan, Ulmer Park, and Wayfınding

Project Number: 335
Project Status: New

Project Driver: Strategic Plan

Project Score: 4

Estimated Useful Life: 30 Years

Additional FTEs: -



Strategic Goal:

3.1.3. - Create connections between downtown Largo and employment, education, and recreational hubs that promote the area as one district

Project Description:

This conceptual plan for downtown activation is the first of three phases under the overall Downtown Activation project umbrella and is recommended for initiation in FY 2024 to create a unified vision for the parks, businesses, City Hall and other amenities. The second phase of Downtown Activation will be for Ulmer Park and can be broken down into two sub-phases. Design and engineering are proposed for FY 2025 and construction slated for FY 2026. The third phase of Downtown Activation will be for the Wayfinding Program and can be broken down into two sub-phases, the design and community engagement phase, which is suggested for initiation in FY 2026 and the construction sub-phase which is proposed in FY 2027.

Originally, this project (Once referred to as Downtown Placemaking) was focused on the re-design of Ulmer Park in downtown to better meet the needs of the district. However, there are other needs, such as wayfinding, that have been identified to assist in creating a cohesive and destination downtown.

The Downtown Activation Plan that will take into account the following elements:

- 1) Ulmer Park improvements to compliment the needs of downtown businesses, residents and City Hall
- 2) A wayfinding program to help residents and visitors navigate the corridor and provide a branded look and feel to downtown

The Downtown Activation for Ulmer Park is the second of three phases under the overall Downtown Activation project umbrella. This second phase is broken down into two sub-phases:

- 1) The design, community engagement, and engineering sub-phase for Ulmer Park
- 2) The construction sub-phase for Ulmer Park

The Downtown Activation for the Wayfinding Program is the third and final phase of three phases under the overall Downtown Activation project umbrella. Largo Communications and Engagement staff along with a hired consultant will execute the design and community engagement sub-phase, which will implement recommendations from phase one of Downtown Activation into the design and placement of the Wayfinding Program. This component is broken down into two sub-phases:

- 1) The design and community engagement sub-phase for the Wayfinding Program
- 2) The construction and installation sub-phase for the Wayfinding Program

Strategic Goal Advancement:

The overall Downtown Activation project focus is to create one cohesive design and communication that connects downtown amenities between the Horizon West Bay, Ulmer Park, City Hall and the Trailhead.



Funding Breakdown:

•					
FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$100,000	\$100,000	\$600,000	\$500,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$100,000	\$100,000	\$600,000	\$500,000	\$0
Subtotal Total By Fund					
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$100,000	\$100,000	\$600,000	\$500,000	\$0





Church Creek Drainage Improvements Phase II and III

Project Number: 55

Project Status: Funded

Project Driver: Capital Renewal

Project Score: 3

Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The Church Creek drainage basin is in southwest Largo. Its general boundaries are Walsingham Rd on the south, Vonn Rd on the east, Indian Rocks Road on the west, and Wilcox Road on the north. The current drainage system is in poor condition and undersized. Phase I of the Church Creek Drainage Improvement Project was completed in 2008. Phase I replaced an existing concrete channel with a box culvert, between Croft Dr. N and Twigg Ter.

Phases II and III were deferred due to a lack of an easement. Phase II will convey the stormwater coming out of the Phase I box culvert into a new box culvert along Twigg Ter, discharging it into Church Creek. This work also includes the replacement and relocation of the sanitary gravity line along Twigg Ter. Phase III will convey excess flow during large storm events through upgraded stormwater infrastructure and discharging it further downstream in Church Creek.

Phases 2 and 3 were swapped in early because (a) The Twigg Terrace Phase 2 discharge design location proved non-feasible and (b) a property owners impacted by Phase 3 flooding are now willing to provide easements. Contruction funding re-budgeted for Phase 2 is now being redirected to Phase 3 taking advantage of the willingness of property owners to grant easements.

Strategic Goal Advancement:

By replacing old failing stormwater infrastructure with new, more resilient, materials will prevent additional loss of local property and reduce area flooding due to lack of conveyance capacity.

Funding Breakdown:

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FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$225,000	\$0	\$1,500,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$225,000	\$0	\$1,500,000	\$0
Subtotal Total By Fund					
(132) Stormwater Fund	\$0	\$225,000	\$0	\$1,500,000	\$0



Annual Stormwater Pipe Replacement Program

Project Number: 186
Project Status: Funded

Project Driver: Service Demand Growth

Project Score: 3
Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The purpose of the Annual Stormwater Pipe Replacement Program is to replace deteriorating stormwater infrastructure. There are undersized, or structurally failing storm pipes, corrugated metal pipes (CMP), and Reinforced Concrete Pipes (RCP) beneath the right-of-way throughout the City, causing localized flooding, erosion, and roadway failure. This project calls for surveying the existing roads and pipe inverts, bypass pumping, excavation of the existing roadways, replacement of failing stormwater inlets, and replacement of the existing stormwater infrastructure.

Strategic Goal Advancement:

Replacement of the identified stormwater pipes will meet two objectives: prevent deterioration and voids, and ensure the proper conveyance and treatment of stormwater flow to prevent localized flooding and roadway failure. The improvements are expected to provide a savings of maintenance costs and staff time. Time saved repairing these systems will be redirected to maintain other aging drainage systems throughout the City.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$250,000	\$250,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$250,000	\$250,000	\$0	\$0	\$0
Subtotal Total By Fund					
(132) Stormwater Fund	\$250,000	\$250,000	\$0	\$0	\$0



Venetian Gardens Drainage Improvements

Project Number: 188
Project Status: Funded

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The purpose of this project is to replace the failed orangeburg underdrain within the Venetian Gardens subdivision. This area lies within the Allen's Creek drainage basin to the west of Belcher Road and just north of Allen's Creek on the roadways of Wateroak Drive, Waterside Drive, and Watergate Court. This project has included the replacement of all the existing underdrain, adding new 6 inch PVC underdrain to the areas in need, and the replacement of settled curb damaged driveways, and repair of roadway base where needed. Staff will evaluate and rehabilitate the entire pavement surface as needed within the Venetian Gardens subdivision.

Strategic Goal Advancement:

Replacement of the identified stormwater pipes will meet two objectives: prevent deterioration and voids, which may cause injury, and ensure the proper conveyance of stormwater flow, to prevent localized flooding. Subsurface drainage systems will be constructed in areas with high groundwater tables, which will mitigate deterioration and result in fewer repairs to the roadways. Each of the improvements is expected to provide a savings of maintenance costs and staff time. Time saved repairing these systems will be redirected to maintain other aging drainage systems throughout the City.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$1,764,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,764,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$410,000	\$0	\$0	\$0	\$0
(130) County Gas Tax (CGT) Fund	\$736,000	\$0	\$0	\$0	\$0
(132) Stormwater Fund	\$618,000	\$0	\$0	\$0	\$0



Clearwater Largo Rd Best Management Practices

Project Number: 197
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 3

Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The Clearwater-Largo Road Drainage District Study update, completed in 2013, proposed best management practice (BMP) alternatives to address areas that experienced significant flooding during seasonal summer rains and to comply with National Pollutant Discharge Elimination System (NPDES) regulations. Seven of the proposed BMP alternatives, listed below, were identified for implementation based on jurisdictional considerations and general feasibility and include replacement or new construction of curb and gutter, swales, inlets, ponds and pipes.

- At 10th Ave NW curb & gutter replacement and swale
- From Beverly Ave NW to 15th Ave NW curb & gutter replacement and swale
- At 16th Ave NW replace inlet cover and curb & gutter
- At New York & New Jersey Streets inlet improvements
- 13th Ave NW at Pinellas Trail swale extension with culverts
- Stremma Rd and 4th Street NW swale & pipe improvements
- 4th St & 8th Ave NW water treatment pond

Strategic Goal Advancement:

This project will provide improved flood protection along Clearwater Largo Road.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$453,300	\$338,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$453,300	\$338,000	\$0	\$0	\$0
Subtotal Total By Fund					
(132) Stormwater Fund	\$0	\$338,000	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$453,300	\$0	\$0	\$0	\$0



Allens Creek Best Management Practices Implementation

Project Number: 199
Project Status: Funded

Project Driver: Strategic Plan

Project Score: 3
Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

 $2.1.2. \ \hbox{-Ensure safe conditions through proactive maintenance and investment in City infrastructure} \\$

Project Description:

The Allens Creek Basin Watershed Management Plan, completed in 2013, identified Best Management Practices (BMPs) designed to provide flood control and water quality benefits.

This project is a combination of two BMPs identified in the study. First, it is proposed to replace the four 48-inch culverts under St. Paul's Drive with three 5-ft by 12-ft concrete box culverts. The proposed alternative is predicted to significantly improve flooding conditions within the Belleair Road/St. Paul's Drive area. Second, the Deville Drive area is drained by a 287-foot long 36-inch concrete pipe. Flooding in this residential area can be greatly reduced by installing a parallel 48-inch pipe to the existing outfall.

The study provided a general assessment of the drainage issues but further evaluation is required to fully address flooding concerns.

Strategic Goal Advancement:

This project will prevent flooding and damage.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$466,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$466,000	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$466,000	\$0	\$0	\$0



Starkey Road Basin Best Management Practices Implementation

Project Number: 200
Project Status: Funded
Project Driver: Strategic Plan

Project Score: -

Estimated Useful Life: 50 Years

Additional FTEs:



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The Starkey Road Basin Watershed Management Plan, completed in 2012, identified Best Management Practices (BMPs) designed to provide flood control and water quality benefits. This project is a combination of three BMPs identified in the study. It proposes upgrading the culvert and/or ditches at Starkey Road on Channel 10 near the East Bay Oaks Mobile Home Community and at Lake Palms Drive on Channel 10 combined with regrading the south-flowing tributary ditch west of Dahlia Place and Gardenia Place to expand the bottom width and recreate a positive ditch bottom gradient. New inlet/collection structures between the Dahlia Place and Gardenia Place cul- de- sac roadway are also proposed to fully convey roadway runoff through the collector system without overflow down driveways. The previous study provided a general evaluation of the drainage issues, but further evaluation is required as part of this project to fully address the drainage issues.

Strategic Goal Advancement:

This project will prevent flooding and damage, enhance water quality, and improve maintenance and operation access.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$864,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$864,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$864,000	\$0	\$0	\$0	\$0



Cross Bayou Best Management Practices Intergovernmental Project

Project Number: 216

Project Status: Funded Intergovernmental

Project Driver: Strategic Plan

Project Score: 3
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

This project will be a joint project with Pinellas County in its stormwater management improvement plans for the Cross Bayou Canal. Approximately 10,000 linear feet of the canal passes through Largo and it is this segment that the City is partnering with the County to improve. The focus area of the project encompasses the main channel and adjacent lands with fifty feet of the top of bank. The work will include dredging of accumulated sediments and enhancement of the adjacent areas for improved access.

Strategic Goal Advancement:

This project will improve the stormwater management level of service that will extend the life of the Cross Bayou Canal system and improve this feature for stormwater conveyance and flood protection benefits.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$2,924,200	\$6,800	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$2,924,200	\$6,800	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$2,924,200	\$6,800	\$0	\$0	\$0



Yellow Banks Grove and Yachthaven Estates Drainage Improvements

Project Number: 235
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 3

Estimated Useful Life: 30 - 50 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

This project involves the evaluation and design of a new drainage system and pavement rehabilitation within Yachthaven Estates and the northern portion of the Yellow Banks Grove neighborhood, which is located directly to the south of Yachthaven Estates. Many drainage-related problems are experienced by residents during and after rainfall events in these neighborhoods. These neighborhoods are located in the southwestern portion of the City, just east of the intercoastal waterway, and include the area bounded by 145th St N to the west, 143rd St N to the east. Starboard Lane to the north, and 122nd Ave N to the south.

The existing drainage system of Yachthaven Estates is made up of three-sided open concrete ditches, which are both dangerous and insufficient to handle the stormwater runoff within the neighborhood. The existing open concrete ditches are located along the edge of the pavement and create a drop-off condition for vehicles and bicyclists. In addition, the concrete ditches are undersized and provide no environmental benefits. Very narrow rights-of-way within this neighborhood will pose a potential design constraint. Additionally, insufficient infrastructure within the northern portion of the Yellow Banks Grove neighborhood contributes to flooding. Engineering staff recommends a coordinated approach with evaluating these two adjacent areas together, as a redesign of the drainage system spanning these two areas is anticipated. Detailed surveying and geotechnical consultant services will be required.

The evaluation and design services would consider sustainability and resiliency with regard to the proposed drainage system. This project's cost estimate does include construction administration costs but does not include the construction costs for these improvements. Based on the design recommendations, the construction of various improvements would need to be planned and prioritized in the future with additional phases. Final Construction costs would be inclusive of pavement rehabilitation. This project's cost estimate does include property acquisition costs, if necessary, to be determined during evaluation phase of project.

Strategic Goal Advancement:

By reducing flooding and reconstructing dangerous ditches. The elimination of the drop-off point reduces the risk of severe injury from the stormwater infrastructure. Appropriately sized Stormwater infrastructure will also be able to absorb the rainfall in the area.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$0	\$359,800	\$560,300
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$359,800	\$560,300
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$0	\$0	\$0	\$204,900	\$560,300
(132) Stormwater Fund	\$0	\$0	\$0	\$154,900	\$0



Stormwater Asset Management Priorities

Project Number: 263
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 3

Estimated Useful Life: 50 years

Additional FTEs: 5



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The Stormwater Asset Management Funding scenarios present monetary figures, based on data, that represent the amount of revenue the City would need to generate in order to eliminate stormwater repair backlog and to meet optimal operational levels of service. The City's stormwater asset management is split into three tiers. Tier 1 includes operations and maintenance funding needs, tier 2 represents operational repair and rehabilitation funding needs, and tier 3 represents Capital Investment Project (CIP) level repair and rehabilitation needs.

There are three different funding scenarios presented. The best-case funding scenario represents the amount of revenue needed to eliminate the current stormwater repair backlog in 10 years and provide all equipment and personnel to achieve optimal tier 1 levels of service. What is presented, the mid-level funding scenario, represents the amount of revenue needed to eliminate the current stormwater repair backlog in 20 years and provide additional vac truck and mowing resources to help achieve those specific tier 1 levels of service. The worst-case funding scenario represents the amount of revenue needed to eliminate the current stormwater repair backlog in 30 years and provide additional vac truck resources to help meet vac truck specific tier 1 levels of service.

Strategic Goal Advancement:

This funding will help decrease the current stormwater repair and maintenance backlog faced by the City. This will decrease the risk of flooding around the City, increase stormwater quality, and will mitigate safety issues associated with stormwater assets.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$353,600	\$87,800	\$6,734,400	\$6,738,100	\$6,742,900
Subtotal Total By Expenditure Type					
Operating Expenditures	\$83,600	\$87,800	\$1,077,600	\$1,081,300	\$1,086,100
Capital Expenditures	\$270,000	\$0	\$5,656,800	\$5,656,800	\$5,656,800
Subtotal Total By Fund					
(132) Stormwater Fund	\$353,600	\$87,800	\$6,734,400	\$6,738,100	\$6,742,900



Woodbrook Ditch Rehabilitation

Project Number: 327
Project Status: New

Project Driver: Performance/Cost Improvement

Project Score: 3

Estimated Useful Life: 50-75 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The City has jurisdictional control of the right-of-way between Woodbrook Drive S and 8th Avenue NE. The existing drainage ditch that lies within this right-of-way has steep and unstable banks with portions having experienced significant erosion with undermining cavities, which makes maintenance activities difficult and hazardous. It is intended that this ditch will remain an open-channel and this project will identify slope stabilization treatments. This ditch is approximately 750 linear feet and outfalls directly into Long Bayou, located within the Starkey Road Basin Watershed.

This project would consist of the evaluation, redesign, and reconstruction of the open-channel drainage ditch in order to restore and stabilize the ditch and allow for proper and safe operation and maintenance.

Strategic Goal Advancement:

This project will prevent flooding and damage, enhance water quality, improve maintenance, and operation access. This will also prevent future erosion from occurring, that has potential impacts to nearby properties.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$388,000	\$0	\$2,375,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$388,000	\$0	\$2,375,000
Subtotal Total By Fund					
(132) Stormwater Fund	\$0	\$0	\$388,000	\$0	\$2,375,000





Computer Server Replacement

Project Number: 60
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 3
Estimated Useful Life: 5 Years
Additional FTEs: -



Strategic Goal:

1.2.3. - Provide modern, evolving technology that supports collaboration, automation, and a seamless user experience

Project Description:

The City operates, on average, 75 main production computer servers. The computer servers that have reached the end of their useful life are scheduled for replacement annually. The City's main production servers have an average useful life of approximately 5-6 years; however, increased user demand and/or enhanced software capabilities may accelerate replacement requirements, even though a server remains functional. If a computer server being replaced is reliable, the server is reassigned to less demanding production work, becomes a testing server for non-production work, or is retired.

Strategic Goal Advancement:

This project provides up to date servers that can increase capacity and provide faster processing power.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$250,000	\$200,000	\$250,000	\$200,000	\$200,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$250,000	\$200,000	\$250,000	\$200,000	\$200,000
Subtotal Total By Fund					
(001) General Fund	\$250,000	\$200,000	\$250,000	\$200,000	\$200,000



Enterprise Phone System Replacement

Project Number: 245
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
Estimated Useful Life: 7 years
Additional FTEs: -



Strategic Goal:

1.2.3. - Provide modern, evolving technology that supports collaboration, automation, and a seamless user experience

Project Description:

In 2027, the current Cisco phone system will be reaching the end of its useful lifespan in terms of the hardware. An evaluation should be undertaken of the software and features of the system to determine whether the entire product should be replaced, or only the server and gateway hardware. This will depend on the development of the product in the meantime, and how well it still matches up with the City's needs. Replacement of the entire phone system, for example, if it were a dead-end product, will be more expensive than keeping it and upgrading the hardware.

Strategic Goal Advancement:

The phone system features can support mobility, flexible workplace, and new office designs.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$20,000	\$300,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$20,000	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$300,000	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$0	\$20,000	\$300,000	\$0



Enterprise Asset Management Software Replacement

Project Number: 260
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 4
Estimated Useful Life: 5 Years
Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The City of Largo currently uses VueWorks, by DTS, Inc for Enterprise Asset Management. This system is used to track spatial and non-spatial assets throughout many departments. Public Works, Environmental Services, Engineering, Finance and Recreation, Parks, and Arts are using the system now, and the Information Technology Department is working to bring on other departments, as well as potential integrations with the new Enterprise Resource Planning system, Workday. This project would replace the current Enterprise Asset Management System with one that possesses a robust set of features to ensure the ongoing success of asset tracking, life-cycle management, and financial integrity.

Strategic Goal Advancement:

Historically, enterprise software has not undergone evaluation within an industry standard life cycles. The current Asset Management System is being evaluated by the Asset Management Guidance Team (AMGT) to identify new features to fill the city's needs for the next 5 years. Desired improvements include a built-in requisition and purchase order module that integrates with Workday, advanced inventory management capabilities, better asset lifecycle management through increased data collection, cost capture, and outsourced work tracking, improvements in maintenance planning using automated triggers for service requests and work orders, the ability to diagnose recurring asset component failures using Failure Mode & Effects Analysis (FMEA), better reporting and data analysis capabilities to expand the ability to make effective decisions on whether to repair, rehab, or replace an asset and assess future costs, the expansion of mobile capability in the field and user-friendly interface improvements to streamline workflows, and integration with other city applications including Workday, Questica, SCADA, Linko, and the new Community Development & Regulation software.

These types of integrations with other platforms are critical. We are not currently capturing the minimum costs needed to manage assets. One gap is a digital integration with the purchasing software to automatically bring in purchased material and service costs for asset related work. Right now the current software is largely a manual entry process, resulting in suboptimal capture O&M spend (<20%). Additional opportunities from an asset management software that digitally integrates well include capital asset install dates, asset life times, install costs, as well as SCADA triggered maintenance requests (run times, other operational triggers).

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$750,000	\$250,000	\$250,000	\$250,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$250,000	\$250,000	\$250,000
Capital Expenditures	\$0	\$750,000	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$750,000	\$250,000	\$250,000	\$250,000



Environmental Services Network Switch Update

Project Number: 316
Project Status: New

Project Driver: Capital Renewal

Project Score: 4
Estimated Useful Life: 7 Years



Strategic Goal:

Additional FTEs:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The scope of this project is to replace WWRF switches that are at, or have exceeded, their lifecycle, and to add City/Enterprise network switches throughout the facility and migrate existing wireless access points and cameras. This will improve security and ease equipment management.

Strategic Goal Advancement:

The IT Department has selected a seven-year lifecycle for switches at the wastewater reclamation facility. All switches selected for replacement are at least seven years old.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$400,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$400,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$400,000	\$0	\$0	\$0	\$0



Fleet Fuel Management Software Upgrade

Project Number: 318
Project Status: New

Project Driver: Strategic Plan

Project Score: 4

Estimated Useful Life: 15 Years

Additional FTEs: -



Strategic Goal:

1.1.3. - Support the advancement of transportation options that reduce emissions and resource consumption

Project Description:

Initiation:

The city's current fuel management software is presently not able and allowing the city to fully maximize the potential a fuel management program can bring to an organization. With strong sustainability initiations in place in the city, a fuel management software that can bring 21st century functionality to our organization will have many advantages.

Planning:

The planning going into this project plan starts with the "Why". Currently, the fuel management software has issues staying up and running, and when it is, the city's hybrid vehicles are not being properly monitored due to a software error in hybrid vehicle fill-ups. In addition, the city has no way to track the number of kilowatts being used when charging all electric vehicles.

Public Works has collaborated with IT on this project and has found that the current software company "Gasboy" has an option to upgrade that can be explored in the future by reaching out for a demo. There have also been initial meetings done with vendors from an information gathering standpoint that generated more questions.

Execution:

Keeping in mind the current issues and questions; a Horizon microbusiness will be formed and meet with a variety of vendors for continued information gathering. The goal being to have all the information needed to release an RFQ prior to selection.

Ongoing Maintenance/Thinking ahead:

This fuel management software will have to communicate with the EV charging stations, as well as monitor the gasoline being distributed at the fuel tank. This information will be used by the Public Works Fleet division for ordering, monitoring, and making emergency fuel management decisions during times of hurricanes.

Also, this information will be crucial in providing a cost analysis showing gasoline costs against the additional electric vehicle charging costs, showing the results of moving into a more sustainable fleet.

Strategic Goal Advancement:

This new project of improving the city's current fuel management software supports more than one strategic goal, however this directly ties into supporting the advancement of transportation options that reduce and help monitor resource consumption.

Monitoring, maintaining, and controlling fuel consumption will play a crucial role in transitioning the city's Fleet into an EV dominated Fleet. Not only from a monitoring standpoint, but also from a cost analysis view, having a clear fuel consumption report pre and post EV transition will provide data to support the city's efforts in reducing emissions and resource consumption.



Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$312,000	\$12,000	\$12,000	\$12,000	\$12,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Capital Expenditures	\$300,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(501) Fleet Services	\$312,000	\$12,000	\$12,000	\$12,000	\$12,000





Public Works Vehicles

Project Number: 65
Project Status: Funded

Project Driver: Capital Renewal

Project Score: -

Estimated Useful Life: 6-10 Years

Additional FTEs: -



Strategic Goal:

1.2.1. - Exercise strategic financial decision-making that preserves long-term financial health

Project Description:

This project constitutes the vehicles within the City's fleet assigned to the Public Works's Department. Vehicles needs are re-evaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

New vehicles require less maintenance and provide an opportunity for increased efficiency in the City's fleet.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$1,676,800	\$6,869,000	\$5,161,100	\$4,944,100	\$3,638,200
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,676,800	\$6,869,000	\$5,161,100	\$4,944,100	\$3,638,200
Subtotal Total By Fund					
(132) Stormwater Fund	\$466,000	\$1,925,500	\$736,100	\$67,500	\$845,400
(001) General Fund	\$0	\$510,700	\$939,000	\$147,000	\$307,100
(405) Solid Waste Fund	\$1,210,800	\$4,432,800	\$3,486,000	\$4,729,600	\$2,345,700
(501) Fleet Services	\$0	\$0	\$0	\$0	\$140,000



RPA Vehicles

Project Number: 66
Project Status: Funded

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 6-10 Years

Additional FTEs:



Strategic Goal:

1.2.1. - Exercise strategic financial decision-making that preserves long-term financial health

Project Description:

This project constitutes the vehicles within the City's fleet assigned to the Recreation, Parks & Arts department. Vehicles needs are reevaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

New vehicles require less maintenance and provide an opportunity for increased efficiency in the City's fleet.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$80,000	\$501,100	\$862,700	\$690,500	\$741,900
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$80,000	\$501,100	\$862,700	\$690,500	\$741,900
Subtotal Total By Fund					
(001) General Fund	\$80,000	\$426,100	\$862,700	\$690,500	\$741,900
(408) Golf Course Fund	\$0	\$75,000	\$0	\$0	\$0



Project Number: 68

Project Status: Funded

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 6-9 Years

Additional FTEs: -



Strategic Goal:

1.2.1. - Exercise strategic financial decision-making that preserves long-term financial health

Project Description:

This project constitutes the vehicles within the City's fleet assigned to the Information Technology department. Vehicles needs are reevaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

New vehicles require less maintenance and provide an opportunity for increased efficiency in the City's fleet.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$78,200	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$78,200	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$78,200	\$0	\$0	\$0



Community Development Vehicles

Project Number: 69
Project Status: Funded

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 6-9 Years

Additional FTEs: -



Strategic Goal:

1.2.1. - Exercise strategic financial decision-making that preserves long-term financial health

Project Description:

This project constitutes the vehicles within the City's fleet assigned to the Community Development department. Vehicles needs are reevaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

New vehicles require less maintenance and provide an opportunity for increased efficiency in the City's fleet.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$41,000	\$337,700	\$158,600	\$121,100	\$51,800
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$41,000	\$337,700	\$158,600	\$121,100	\$51,800
Subtotal Total By Fund					
(131) Construction Services Fund	\$41,000	\$87,000	\$94,900	\$53,600	\$0
(001) General Fund	\$0	\$250,700	\$63,700	\$67,500	\$51,800



Environmental Services Vehicles

Project Number: 70
Project Status: Funded

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 6-10 Years

Additional FTEs: -



Strategic Goal:

1.2.1. - Exercise strategic financial decision-making that preserves long-term financial health

Project Description:

This project constitutes the vehicles within the City's fleet assigned to the Environmental Services department. Vehicles needs are reevaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

New vehicles require less maintenance and provide an opportunity for increased efficiency in the City's fleet.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$65,000	\$406,200	\$1,551,500	\$1,288,600	\$657,900
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$65,000	\$406,200	\$1,551,500	\$1,288,600	\$657,900
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$65,000	\$406,200	\$1,551,500	\$1,288,600	\$657,900



Fire Rescue Vehicles

Project Number: 71
Project Status: Funded

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 7-10 Years

Additional FTEs: -



Strategic Goal:

1.2.1. - Exercise strategic financial decision-making that preserves long-term financial health

Project Description:

This project constitutes the vehicles within the City's fleet assigned to the Fire Rescue department. Vehicles needs are re-evaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

New vehicles require less maintenance and provide an opportunity for increased efficiency in the City's fleet.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$2,006,000	\$2,483,000	\$2,694,100	\$404,000	\$2,468,500
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$2,006,000	\$2,483,000	\$2,694,100	\$404,000	\$2,468,500
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$2,006,000	\$2,483,000	\$2,694,100	\$404,000	\$2,468,500



Police Vehicles

Project Number: 72
Project Status: Funded

Project Driver: Capital Renewal

Project Score: -

Estimated Useful Life: 6 Years

Additional FTEs: -



Strategic Goal:

1.2.1. - Exercise strategic financial decision-making that preserves long-term financial health

Project Description:

This project constitutes the vehicles within the City's fleet assigned to the Police department. Vehicles needs are re-evaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

New vehicles require less maintenance and provide an opportunity for increased efficiency in the City's fleet.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$668,100	\$3,198,000	\$2,823,800	\$3,116,800	\$626,500
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$668,100	\$3,198,000	\$2,823,800	\$3,116,800	\$626,500
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$668,100	\$3,198,000	\$2,823,800	\$3,116,800	\$626,500



Engineering Services Vehicles

Project Number: 136
Project Status: Funded

Project Driver: Capital Renewal

Project Score:

Estimated Useful Life: 6-9 Years

Additional FTEs: -



Strategic Goal:

1.2.1. - Exercise strategic financial decision-making that preserves long-term financial health

Project Description:

This project constitutes the vehicles within the City's fleet assigned to the Engineering Serivces's Department. Vehicles needs are reevaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

New vehicles require less maintenance and provide an opportunity for increased efficiency in the City's fleet.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$41,000	\$147,100	\$184,000	\$48,800	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$41,000	\$147,100	\$184,000	\$48,800	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$147,100	\$46,000	\$0	\$0
(401) Wastewater Operations Fund	\$0	\$0	\$92,000	\$48,800	\$0
(132) Stormwater Fund	\$41,000	\$0	\$46,000	\$0	\$0



Aquatic Environmental Workboat

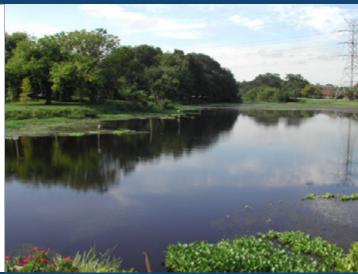
Project Number: 330
Project Status: New

Project Driver: Performance/Cost Improvement

Project Score: -

Estimated Useful Life: 8-10 Years

Additional FTEs: -



Strategic Goal:

1.1.2. - Utilize water management practices that rehabilitate the health of our waterways

Project Description:

The Streets & Stormwater Division of the Public Works department is responsible for the consistent maintenance of approximately 30 miles of open conveyances, 57 permitted and unpermitted ponds, and 6 additional larger waterways. Maintenance of these assets is primarily to control vegetative growth and sediment collection. Most of these assets can be effectively maintained with the current city fleet, but some require the contracting of specialized equipment such as a Crawling Excavator, chemical spraying, and a Weedoo. The division has spent in excess of \$300,000 annually to provide for this contracting work. This Aquatic Environmental Workboat will provide the division with a new scope of work to include much of the previously contracted work, thus saving stormwater funding for additional construction and maintenance issues. Operation of this machine will be accomplished by current divisional employees with no certification or incentive required as a routine part of the divisions level of service. While this machine was not part of the stormwater asset management study it has been a piece of equipment reviewed by the division for operational need since 2016. Early on division leadership was concerned by with the newness of the equipment within the marketplace and the wait has been justified. Redevelopment of the equipment took place to minimize warranty issue and needed repairs to provide a more dependable and higher quality machine. The use of this machine will fit well into current divisional operations capacity and will allow for a higher level and quality of service.

Strategic Goal Advancement:

Utilization of the Aquatic Environmental Workboat will provide the division with a stormwater conveyance and waterway management tool to enhance the quality of stormwater, decrease harmful impacts to the waterway, environment, and its wildlife. The use of the equipment will drastically reduce the amount of chemicals used in the stormwater assets assigned to the division, by controlling bank and water surface vegetation growth mechanically. The machine will cut and remove the vegetation from the water, providing a better environment with increased oxygen and less nitrogen. The mechanical removal of vegetation along the banks will increase bank stabilization by minimizing plant death from the use of chemicals. This can provide cooler water temperatures from shading along the water's edge, providing shelter and controlled environments for wildlife. The size of this machine is smaller than contracted equipment used before which will create less environmental impact to the boundaries of the waterways. Its ability to float in small amounts of water will decrease the amount of damage to the sub-surfaces of the waterways, while decreasing the floating sediment clouding the water and starving the wildlife of oxygen and nutrients.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$320,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$320,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(132) Stormwater Fund	\$320,000	\$0	\$0	\$0	\$0





Lift Station 19 & 2 Sub Basin 4 Service Areas I&I Abatement

Project Number: 109
Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The City's goal is to reduce the total volume of wastewater received at the Wastewater Reclamation Facility (WWRF) during periods of significant wet weather.

The Lift Stations 19 and 2 (sub-basin 4) sanitary sewer service areas are two of the wastewater collection systems that experienced Sanitary Sewer Overflows (SSOs) during past heavy storm events. As such, the City plans to implement improvements to the wastewater collection system in these service areas to mitigate the problematic SSOs. In Fiscal Year (FY) 2021, an engineering consultant implemented a preliminary engineering analysis that involved the identification of stormwater inflow and groundwater infiltration (I/I) sources, provided recommendations for I/I abatement projects, aided in I/I abatement, and documented I/I flow reduction.

Strategic Goal Advancement:

Reduction in I/I to mitigate sanitary sewer overflows in the wastewater system.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$1,680,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,680,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$1,680,000	\$0	\$0	\$0	\$0



Lift Station 3 Service Area I&I Abatement

Project Number: 110
Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The City's goal is to reduce the total volume of wastewater received at the Wastewater Reclamation Facility (WWRF) during periods of significant wet weather.

The Lift Station 3 (and former LS6) sanitary sewer service area is one of the wastewater collection systems that has experienced Sanitary Sewer Overflows (SSO's) during past heavy storm events. As such, the City plans to implement improvements to the wastewater collection system in this service area to mitigate the problematic SSOs. During Phase 1, an engineering consultant will undertake a preliminary engineering analysis. During Phase 2, Inflow and Infiltration (I&I) abatement improvements will take place.

The following sequence is planned for the two phases:

Phase 1: Consulting services I&I evaluation

Phase 2: Construction of Lift Station 3 Sanitary Sewer Service Area I&I Abatement Improvements

Strategic Goal Advancement:

Comprehensive rehabilitation of Lift 3 basin's collection system.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$3,000,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$3,000,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$3,000,000	\$0	\$0	\$0	\$0



Lift Station(s) Flood Plain Mitigation

Project Number: 172
Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4

Estimated Useful Life: 30 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

A number of the Wastewater Reclamation Facility (WWRF) sanitary sewer lift stations are in the flood plain. Continuity of operations of these lift stations is at risk during high rain and/or flooding events. This project included a consultant Preliminary Engineering Basis of Design in FY 2019 and a consultant design in FY 2020 to raise critical infrastructure above the flood plain at Lift Stations 19, 26, 41, 47. Construction and construction inspection services for one lift station are scheduled for FY 2023. The remaining three lift stations are scheduled for construction in FY 2024. Mitigation of flood plain risk not only ensures continuity of lift station operations, but it also reduces risk of sanitary sewer overflows.

Strategic Goal Advancement:

This project will achieve proactive maintenance through its investment in the WWRF to prevent future rain and flooding that currently put the facility and lift stations at risk.

Revisions from Previous Year:

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$10,237,500	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$10,237,500	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$10,237,500	\$0	\$0	\$0	\$0



Lift Station 24 Force Main Replacement

Project Number: 211
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
Estimated Useful Life: 50 Years
Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

Lift Station 24 is located at 2098 Valencia Way. A 2019 condition assessment of its force main revealed deterioration. In addition, the pipe size is much too large for the amount of flow currently being pumped by Lift Station 24 subsequent to Lift Station 2 flow being diverted to a different force main. The project will include the installation of approx. 1,500 feet of 8" PVC pipe to replace the existing 20" ductile iron pipe. This smaller and shorter force main will require less maintenance/repair and in turn lower costs. Flows in this area are predicted to remain stable as the surrounding areas are fully developed.

The existing force main will be flushed and left in place as a backup for the new force main. The proposed timeline of this project includes design followed by construction.

Strategic Goal Advancement:

The goal is advanced by replacing aging wastewater infrastructure that has reached the end of its useful life, reducing the danger of a failure that would result in a sanitary sewer spill.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$304,000	\$1,263,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$304,000	\$1,263,000	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$304,000	\$1,263,000	\$0	\$0



Clean Water Act No. 1 Priority Lift Station Service Area Inflow & Infiltration Abatement

Project Number: 231
Project Status: New

Project Driver: Regulatory Compliance

Project Score: 4

Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The Fiscal Year (FY) 2021 litigation settlement agreement required the City to expand its wastewater collection system flow monitoring program in to identify the next three sanitary sewer lift station basins with the highest amount of Inflow and Infiltration (I&I). This project currently titled Litigation Lift Station Priority No. 1 will be updated with a more specific location once the results of the flow monitoring efforts are known.

The City's goal is to reduce the potential for sanitary sewer overflows (SSO's) in the local community and reduce the total volume of wastewater received at the Wastewater Reclamation Facility (WWRF).

As such, the City plans to implement improvements to the wastewater collection system in this service area(s) to mitigate the Inflow and Infiltration (I&I) volume. The I&I evaluation is scheduled to be completed in FY 2026. Funding for the I&I abatement improvements is requested for the following fiscal year.

Strategic Goal Advancement:

This goal is advanced through comprehensive rehabilitation of the basin's collection system.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$300,000	\$2,500,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$300,000	\$2,500,000	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$300,000	\$2,500,000	\$0



Clean Water Act Priority No. 2 Lift Station Service Area Inflow & Infiltration Abatement

Project Number: 232
Project Status: New

Project Driver: Regulatory Compliance

Project Score: 4

Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The Fiscal Year (FY) 2021 litigation settlement agreement required the City to expand its wastewater collection system flow monitoring program in FY 2023 to identify the next three sanitary sewer lift station basins with the highest amount of Inflow and Infiltration (I&I). This project currently titled Litigation Lift Station Priority No. 2 will be updated with a more specific locations once the results of the flow monitoring efforts are known in FY 2024.

The City's goal is to reduce the potential for sanitary sewer overflows (SSO's) in the local community and reduce the total volume of wastewater received at the Wastewater Reclamation Facility (WWRF).

As such, the City plans to implement improvements to the wastewater collection system in this service area(s) to mitigate the Inflow and Infiltration (I&I) volume. The I&I evaluation is scheduled for completion in FY 2026. Funding for the I&I abatement improvements is requested in the following fiscal year.

Strategic Goal Advancement:

This goal is advanced through the comprehensive rehabilitation of the basin's collection system.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$300,000	\$2,500,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$300,000	\$2,500,000	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$300,000	\$2,500,000	\$0



Clean Water Act Priority No. 3 Lift Station Service Area Inflow & Infiltration Abatement

Project Number: 233
Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4

Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The Fiscal Year (FY) 2021 litigation settlement agreement required the City to expand its wastewater collection system flow monitoring program to identify the next three sanitary sewer lift station basins with the highest amount of Inflow and Infiltration (I&I). This project, currently titled Litigation Lift Station Priority No. 3, will be updated with a more specific location once the results of the flow monitoring efforts are known.

The City's goal is to reduce the potential for sanitary sewer overflows (SSO's) in the local community and reduce the total volume of wastewater received at the Wastewater Reclamation Facility (WWRF).

As such, the City plans to implement improvements to the wastewater collection system in this service area to mitigate the Inflow and Infiltration (I&I) volume. The project will be broken into two phases. The first phase will be the I&I evaluation. The second phase will include the I&I abatement improvements to follow in the next fiscal year.

The following schedule is proposed for the two phases:

FY 2027 Phase 1: Consulting services I&I evaluation which includes six tasks:

- (1) Project Management and Administration
- (2) Temporary Flow Metering
- (3) Storm Water Inflow Source Identification (Smoke/Dye Testing)
- (4) Storm Water Inflow Abatement Design (Preparation of Bid Documents)
- (5) Infiltration Source Identification (MH Inspections/Night Flow Isolations/CCTV)
- (6) Infiltration Abatement Design (Preparation of Bid Documents)

FY 2028 Phase 2: Construction of lift Station sanitary sewer service area I&I abatement improvements which include:

- (1) Pipe replacement
- (2) Pipe lining
- (3) Public lateral lining and cleanout installation
- (4) Manhole rehabilitation

Strategic Goal Advancement:

This goal is advanced through the comprehensive rehabilitation of the basin's collection system.



Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$0	\$300,000	\$2,500,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$300,000	\$2,500,000
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$300,000	\$2,500,000



Denitrification Blower Replacement

Project Number: 258
Project Status: New

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The denitrification blowers have reached the end of their useful life and need to be replaced with current technology. These blowers provide air to the microorganisms that use oxygen to remove nitrogen from the waste stream in the denitrification filters. These filters are the last nitrogen removal step before water is discharged to Feather Sound. This nitrogen removal process is necessary for the discharge to meet Department of Environmental Protection limits for nitrogen into Feather Sound that subsequently flows to Tampa Bay.

Strategic Goal Advancement:

The blowers provide air to the microorganisms that remove nitrogen in the filters. The replacement of this equipment is a proactive measure taken before the blowers fail. The blowers have reached the end of their useful life.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$250,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$250,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$250,000	\$0	\$0	\$0	\$0



Lift Station 41 Force Main Replacement

Project Number: 259
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 3

Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

Lift Station 41 is located at 13880 Feather Sound Dr. A 2019 condition assessment of its force main revealed deterioration. The project will include the installation of approximately 3,000 feet of 16-inch diameter pipe to replace the existing 16-inch diameter ductile iron pipe.

Strategic Goal Advancement:

The goal is advanced by replacing aging wastewater infrastructure that has reached the end of its useful life, reducing the danger of a failure that would result in a sanitary sewer spill.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$0	\$0	\$783,000	\$0	\$5,216,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$783,000	\$0	\$5,216,000
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$783,000	\$0	\$5,216,000



Digester Blower Replacement

Project Number: 319
Project Status: New

Project Driver: Capital Renewal

Project Score: 3

Estimated Useful Life: 25 Years

Additional FTEs:



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The Environmental Services Department digests wastewater solids in an aerobic process requiring five blowers. The scope of this project is replacement of one digester blower and controls and a modification to the pad to accommodate a different size blower. Of the five digester blowers, four were replaced in a previous project in approximately 2016. This fifth blower was not replaced at the same time due to cost constraints and, as of 2023 has gone out of commission.

Strategic Goal Advancement:

This blower is no longer operational and in need of replacement.

Funding Breakdown:

FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Project Total	\$250,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$250,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$250,000	\$0	\$0	\$0	\$0







Parks Division Site Re-Design and Reconstruction

Project Number: 4

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: -

Estimated Cost: \$5,885,000 Estimated Useful Life: 40-50 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The City's Facilities Management Division performed a space needs and HVAC Analysis on the current Parks Division building. There are issues with the age of the structure, and proper ventilation of the plumbing. Staff found mold issues and other health hazards which were remediated as reported. The building itself does not meet the current needs of the Parks Division and access as well as storage space needs to be improved.

This project includes the demolition of the existing building, parking lot, and the reorganization of the site to provide better storage, management, and coordination for the Parks Division. The associated cost is based upon a like-for-like replacement of the existing building, storage areas, equipment shelter and parking lot. Sustainable features are budgeted, and an additional 3,000 square foot train shed is planned to include open conference, a workshop, and engine shop. The current building's square footage is 7,434 and was constructed in 1976. The new building square footage is 15,700 of which includes square footages of 8,600 unconditioned maintenance and 7,100 of administration space.

Strategic Goal Advancement:

The design and construction of the new Parks Division administration building will provide a space that meets the current needs of city staff.



Library Renovations

Project Number: 226
Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: -

Estimated Cost: \$810,000 Estimated Useful Life: 15-20 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

This project replaces the carpet in all floors of the library building with new carpet and hard surface flooring in some program areas. Carpeting in the library building is stained and worn, especially in high traffic, high use areas. The carpeting is cleaned annually and some sections have been replaced as needed. The building receives heavy foot traffic and most of the carpet is over 15 years old, necessitating total replacement.

The fiberglass skylight windows above the Adult and Children's Wings of the library are starting to deteriorate. Holes have formed in the skylights resulting in water intrusion into the building, especially from the windows on the west side of the Adult wing. Some repair work has been done, but since the skylight material itself (fiberglass) is fragile, damage will continue to increase over time. Proactively replacing all of the windows at one time will help keep the integrity of the structure from further damage.

Strategic Goal Advancement:

Carpeting in the library building is stained and worn, especially in high traffic, high use areas. The carpeting is cleaned annually and some sections have been replace as needed over the years but the building gets a lot of foot traffic and most of the carpet is over 15 years old and needs to be replaced entirely.

The fiberglass skylight windows above the Adult and Children's Wings of the library are starting to deteriorate. Holes have formed in the skylights resulting in water intrusion into the building, especially from the windows on the west side of the Adult wing. Some repair work has been done, but since the skylight material itself (fiberglass) is fragile, damage will continue increase over time. Proactively replacing all of the windows at one time will help keep the integrity of the structure from further damage. The roof/solar portion of this project was moved to the Facility Roofing/Solar project.

The Largo Library attracted over 478,000 visitors and hosted over 1,600 programs and events in 2019. The Largo Library has earned numerous awards, including the 2018 Florida Library Association Library of the Year. Replacing the carpet and skylights will not only provide safe conditions through proactive maintenance, but also ensure that the award-winning Library looks fantastic and continues to inspire community pride.

Revisions from Previous Year:

Roof, skylight, and solar components added to city-wide solar/roof project, #244.



McGough Nature Center Reconstruction

Project Number: 227

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: -

Estimated Cost: \$6,000,000
Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

2.2.1. - Facilitate healthy lifestyles by providing recreation spaces (parks, trails, greenways) and programming

Project Description:

The project is to reconstruct the existing McGough Nature Center. This involves constructing a minimum 4,000 square foot facility to include an interpretative exhibit area, a classroom, office space, a reception area, a small kitchen to prepare and store animal food, storage, an outdoor deck, and at least six outdoor animal/bird cages. Over the last year and upcoming two years, community input, stakeholder engagement, and a needs analysis will be completed to obtain feedback that will guide and refine the scope of work for the project to ensure construction of a facility that will meet future needs of the community.

This facility has seen an exponential increase in visitors and usage in the past ten years. Currently, the facility averages 9,700 visitors per month, prior to the Birds of Prey program inception approximately ten years ago, the center averaged 1,000 visitors per month.

The new facility will take into consideration this heavy usage in the design and program elements and incorporate future demands and opportunities for growth.

Strategic Goal Advancement:

The nature center provides a space for nature programming, nature education, animal and nature preservation. It is also connected to a park trail and boardwalk system on the intercoastal waterway. The nature center provides an educational component that most nature park visitors expect and appreciate.



Old City Hall Demolition & Site Work

Project Number: 250

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: Estimated Cost: \$0
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

This project consists of the decommissioning, demolition, and disposal of old City Hall subsequent to occupying Horizon West Bay. The Demolition includes lead and asbestos surveys, as well as design and construction costs. In order to make the Police Department property autonomous, the parking lot and underground utilities require re-alignment.

Police Department exterior building repairs are necessary subsequent to the demolition of the covered walkway to old City Hall. Underground utility realignment includes the sanitary sewer collection system, electric/potable/reclaimed water services and stormwater outfall realignment. Boundary survey costs are included in the estimate along with re-plat costs.

Sustainability features for the Police Department property improvements include solar covered parking to support renewable power needs for the PD and/or chiller plant facilities. EV charging stations are also provided both for police cruisers and Team Members. Water quality is improved with the installation of a rain garden to treat parking lot runoff before it reaches the nearby pond.

Strategic Goal Advancement:

Proper disposition is necessary now that old City Hall has reached the end of its life expectancy.



Police Communications Center Relocation and Property Enhancements

Project Number: 275

Project Status: Unfunded

Project Driver: Service Demand Growth

Project Score: -

Estimated Cost: \$900,000 Estimated Useful Life: 30 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

This project outlines enhancements to the Emergency Operations Center and parking lot area surrounding the police facility. Enhancements includes security measures (gating, fencing, and lighting) for certain parts of the parking areas and relocating the Police Communications to the current EOC. These enhancements are to be done, once the new City Hall has opened and the current City Hall has been vacated.

Utilizing vacated spaces and structures to provide for relief to currently overcrowded spaces and structures ensures that the work environment is suitable for efficient operations and provides an effective space for future expansion. Employees will have additional space to perform their day-to-day operations in a more efficient manner. The security measures will provide for asset protection and overcrowded work areas will be eliminated. Work related stress will be reduced through employees having work areas more adaptable to their specific roles.

Strategic Goal Advancement:

Once the new city hall has opened and the current city hall property and its parking lot has been reallocated, the remaining parking lot to the east and north of the police department will be considerably less used. Additionally, the new city hall will provide a new EOC, leaving the old EOC vacated.

The old EOC was hardened a few years ago and has existing telecommunications equipment which would make it an ideal location for our police communications center to be housed. The vacated space from current communications would be used to accommodate the overcrowding and lack of available space as the agency grows. Additionally, the bottom floor of the old EOC can be used as a training site for both internal and external training classes.

The sally port parking area is becoming overcrowded with speed trailers, special operations vehicles and other equipment that needs to be located in a secured and safe area. Additionally, the police department's new command vehicle, bunk house trailer and cone trailers are to be parked in this area. Security fencing, gating and lighting in the northern portion of the police parking area (the area to the west of the EOC) is to be installed to provide a more efficient location to park these vehicles. This would also provide security for parking of police patrol vehicles. It is prudent to assess and utilize this vacated area and the EOC to ensure the city's facilities and property provide for future expansion, efficiencies in deployment and security of expensive assets.



Fire Station 38 Generator Replacement

Project Number: 333

Project Status: Unfunded

Project Driver: Performance/Cost Improvement

Project Score: -

Estimated Cost: \$260,000
Estimated Useful Life: 20 years

Additional FTEs: -



Strategic Goal:

2.3.2. - Ensure City services are provided during and after an emergency event

Project Description:

To replace a the 55kw John Deer generator at Fire Station 38 which does not currently power all of the systems at the station. The current generator does not power the HVAC system at the station and so does not power the District Chiefs space. Public Works and Fire Administration would like to coordinate together to replace the generator with something that will power the entire station.

Because Fire station 38 is a station that is scheduled to be replaced in the near future the replacement generator will be a mobile diesel generator set. This unit will be up sized to a 200KW (which provides the capacity to power all of the City of Largo Fire stations if necessary) in order to have the capability to be utilized at any other fire station once station 38 is replaced.

Strategic Goal Advancement:

With the replacement of the 55kw Generator to a larger unit, facilities will be able to ensure that Fire Station 38 has a fully powered building during emergency situations.





Unpaved Roads

Project Number: 35

Project Status: Unfunded Intergovernmental

Project Driver: Capital Renewal

Project Score: -

Estimated Cost: \$2,970,000 **Estimated Useful Life:** 50 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

In FY 2001, the City initiated a program to re-construct roads where only unpaved roads exist within City of Largo right-of-way (ROW). Priority for improvement is based on the number of homes serviced and project cost. The City will work in cooperation with the Southwest Florida Water Management District (SWFWMD), to implement the use of pervious pavement where water quality improvements can be achieved within challenging and limited Right-of-Way.

Strategic Goal Advancement:

This project will optimize city infrastructure though the re-construction of roads where only unpaved roads exists, while promoting water quality improvements by implementing pervious pavement.



142nd Ave N/16th Ave SW Multimodal Connector

Project Number: 133

Project Status: Unfunded Intergovernmental

Project Driver: Strategic Plan

Project Score:

Estimated Cost: \$18,000,000 **Estimated Useful Life:** 20-40 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

This project entails the development of a 4-mile Community Street and connector trail between the Pinellas Trail and 62nd St North. It may include the construction of a new 142nd Avenue connection between Belcher Road and Seminole Boulevard and a continuous multi-use trail throughout, connecting the Pinellas Trail on the West and the Duke Energy Trail on the East side of US Hwy 19. This road project is included in the Pinellas County Long Range Transportation Plan Cost Feasibility Plan Project schedule.

Phase I consists of the construction of 1 mile of new roadway with a multi-use trail between Starkey Rd and Belcher Rd. Phase II consists of 1.5 miles of multi-modal roadway improvements, including a multi-use trail and a pedestrian bridge crossing US 19, from Belcher Rd to 62nd St N. Phase III consists of 1.5 miles of multi-modal roadway improvements, including a multi-use trail and a railroad crossing from Starkey Rd to the Pinellas Trail.

Strategic Goal Advancement:

This project would provide a new east-west community street connection with multimodal improvements.



Community Streets - Tall Pines Dr (SL06)

Project Number: 156
Project Status: Unfunded
Project Driver: Strategic Plan

Project Score: -

Estimated Cost: \$1,392,000 Estimated Useful Life: 20-25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

The City has two goals for the Community Street Network: improving community streets to provide safe and efficient routes from neighborhoods to local destinations; and accommodating growth by improving mobility for all users, especially pedestrians and bicyclists, within constrained rights-of-way that cannot be expanded to accommodate additional automobiles.

Paving group SL06 land uses include commercial, office, light industrial and residential and connects Ulmerton Rd to the planned future 142nd St/ 16 Ave SE Community Street and Trail. SL06 consists of 0.40 miles of scheduled pavement improvements. The SL06 area includes Tall Pines Drive from Ulmerton Road to Whispering Drive S. The project scope includes pavement, pedestrian, and bicycle infrastructure improvements. Pavement improvement scope consists of full reconstruction. Multimodal and ADA improvements will be evaluated and included with this project. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Investments in pedestrian and bicycle improvements along these roadways will not only serve to expand transportation options for residents of the city, but also, will serve to reduce the number of bicycle and pedestrian-related accidents that occur along these streets. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility. Additionally, multi-modal improvements will fill in sidewalk gaps on both sides of Tall Pines Drive per the City's Multi-Modal plan and improve bicyclist safety and mobility.



Neighborhood Streets - Oakdale Lane (TR19)

Project Number: 161

Project Status: Unfunded
Project Driver: Strategic Plan

Project Score:

Estimated Cost: \$2,097,000 **Estimated Useful Life:** 20-25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR19 consists of 0.86 miles of scheduled pavement improvements. The TR19 area includes Palmcrest Lane, Oakdale Lane N, E & S, and Cove Lane. The project scope includes pavement and pedestrian improvements. Pavement improvement scope consists of full reconstruction. ADA improvements will be evaluated and completed with this project. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.



Neighborhood Streets - Shore Drive (TR43)

Project Number: 162

Project Status: Unfunded
Project Driver: Strategic Plan

Project Score:

Estimated Cost: \$4,307,000 **Estimated Useful Life:** 20-25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR43 consists of 1.76 miles of scheduled pavement improvements. The TR43 area includes Shore Drive, Lake Hill Lane, Hillcrest Drive, East Lake Drive, Seacrest Drive (north of Keene Park Drive), East Park Drive, Keene Lake Drive and Keene Park Drive east of Seacrest Drive. The project scope includes pavement and pedestrian improvements. Pavement improvement scope consists primarily of full reconstruction with the scope of Lake Hill Lane consisting of minor rehabilitation. ADA improvements will be evaluated and completed with this project. This project includes design with inspection services and construction.

In 2018, part of Seacrest Drive received interim microseal maintenance by City.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.



Neighborhood Streets - Willowbrook Drive (TR76)

Project Number: 163

Project Status: Unfunded
Project Driver: Strategic Plan

Project Score:

Estimated Cost: \$4,356,000 **Estimated Useful Life:** 20-25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR76 consists of 1.84 miles of scheduled pavement improvements. The TR76 area includes all the streets intersecting and including Willowbrook Drive to the east of Belcher Road (including Willowbrook Drive, Riverside Drive, Scarsdale Drive, Glencove Court, Armonk Drive, Ashbury Drive, Kingston Cout, Larchmont Way, and Westbury Avenue). The project scope includes pavement and pedestrian improvements. Pavement improvement scope consists of full reconstruction. ADA improvements will be evaluated and completed with this project. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.



Neighborhood Streets - 133rd Avenue North (TR90)

Project Number: 164

Project Status: Unfunded
Project Driver: Strategic Plan

Project Score:

Estimated Cost: \$1,606,000 Estimated Useful Life: 20-25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR90 consists of 0.76 miles of scheduled pavement improvements. The TR90 area includes 12th Avenue SW, 131st Place N, 133rd Avenue N, Tall Pines Drive (between Ulmerton Road and 133rd Avenue N) and Fountain Way. The project scope includes pavement and pedestrian improvements. Pavement improvement scope consists of minor rehabilitation and full reconstruction. ADA improvements will be evaluated and completed with this project. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.



Unpaved Alleys

Project Number: 191
Project Status: Unfunded
Project Driver: Strategic Plan

Project Score: -

Estimated Cost: \$250,000 **Estimated Useful Life:** 50 Years

Additional FTEs: -



Strategic Goal:

3.1.3. - Create connections between downtown Largo and employment, education, and recreational hubs that promote the area as one district

Project Description:

Throughout the City there are scattered alley networks. Identified in the 2009 West Bay Drive Community Redevelopment District Plan is a Capital Improvement project to focus on the district by prioritizing and then installing permeable paving on active alleys. The first step in this project will be to conduct an analysis of the alley infrastructure (Alleyway Connectivity Study) in the redevelopment districts in order to prioritize improvement of the alleys in the future. Following the study's results a plan will be developed on how to increase the capacity/use of the alley network in downtown including the best paving materials to be used within the network.

Strategic Goal Advancement:

Paved alleys will promote walk-ability in the downtown and encourage business development.





Bayhead Complex and Action Park Reconstruction

Project Number: 45

Project Status: Unfunded Grant-seeking/eligible

Project Driver: Capital Renewal

Project Score:

Estimated Cost: \$9,500,000 Estimated Useful Life: 40 Years

Additional FTEs: 1



Strategic Goal:

3.1.2. - Encourage activities in the downtown area that create a sense of place and offer a destination for residents and visitors

Project Description:

The building at the Bayhead Complex is over 50 years old and has reached its life expectancy. The building is currently used for a summer camp location, and the restrooms are used for various programs. Staff feels that there is value to maintaining a small building at this site. It is a very heavily used complex between the basketball courts, volleyball courts, skate park, and park areas. Due to the condition of the existing building, staff recommends developing a plan for replacement and the expansion of the sand volleyball courts. Staff proposes replacing with a similar sized facility that includes a small office area, Teen Center, and restrooms that would have access from the inside of the building as well as from the outside of the building. The reconstruction of the basketball courts and parking lot are also included in this project.

Sustainability features in this project include solar rooftop panels and electric vehicle charging stations.

In Fiscal Year 2022, the project was suspended at the 60 percent design milestone due to an over budget scenario. The new project estimate is based on the 2022 CMAR estimate and escalated appropriately. City staff will pursue a Florida Department of Environmental Protection (FDEP) Florida Recreation Development Assistance Program (FRDAP) grant for all eligible items in this project.

Strategic Goal Advancement:

This goal is advanced with the expansion of the sand volleyball courts, establishment of a teen center, and expansion of the walking trails.



Parkland Acquisition

Project Number: 52

Project Status: Unfunded

Project Driver: Service Demand Growth

Project Score: -

Estimated Cost: \$2,000,000

Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

3.2.1. - Provide exceptional and affordable community amenities and city services that enrich quality of life

Project Description:

This project is established to purchase land throughout the City of Largo's planning service area for recreation services, primarily in the eastern portion of the City. The first step in preparedness is to acquire the property on which to build. Funds must be designated in the planning process for the purchase of property, however development does not have to occur immediately. Based on estimates of property costs and appraisals, staff anticipates an average of \$2 to \$4 million per property purchase will be needed for land acquisition and associated costs, including demolition and clearing of property. Actual costs will vary based on the size and condition of the property. Grant funds can also be pursued to assist in the acquisition of land. Staff recommends identifying funds for property acquisition by creating a reserve fund that provides for the fund balance to rollover to the following year. Trust funds and grants could be utilized as opportunities arise.

Strategic Goal Advancement:

This project provides the financial planning tool to gradually obtain the necessary resources to obtain land and provide expanded recreation services.



Lake Villa Park Boardwalk

Project Number: 129
Project Status: Unfunded
Project Driver: Strategic Plan

Project Score:

Estimated Cost: \$250,000 Estimated Useful Life: 15-20 Years

Additional FTEs: -



Strategic Goal:

3.2.1. - Provide exceptional and affordable community amenities and city services that enrich quality of life

Project Description:

Lake Villa Park is located in the Clearwater/Largo Road Community Redevelopment Area. Staff recommends utilizing the park as a way to enhance the CRA by making the park more visible from Clearwater/Largo Road. The project involves construction of a boardwalk along the southern part of the lake and wrapping it west toward the roadway as well as installation of a picnic shelter near the western edge.

Currently, the only park amenity is a playground only accessible through the small neighborhood streets. This park is also tucked away in a neighborhood, hiding undesirable and unsafe activity by vagrants and youth. The project enhances visibility of the park from a more heavily traveled roadway and expands use through new amenities, which opens up the park with the goal of reducing undesirable activity and making it safer for the neighborhood to use.

The project has the potential of receiving a variety of grant funding including Florida Recreation Development Assistance Program.

Strategic Goal Advancement:

This project provides additional features to make the Lake villa board a welcoming and desirable place to visit.



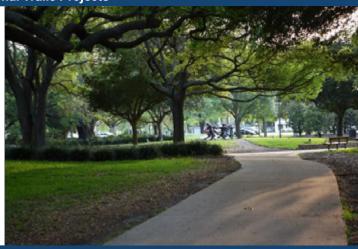
Recreational Trails Projects

Project Number: 193
Project Status: Unfunded
Project Driver: Strategic Plan

Project Score:

Estimated Cost: \$1,500,000 Estimated Useful Life: 15-20 Years

Additional FTEs: 1



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Recreational trails are trails within the parks system, primarily used for recreational activity. This project combines several trails projects into one Recreational Trails Project. The Duke Energy Gateway project is to purchase land for the future development of a trail head along the Duke Energy Trail. The current plans for the Duke Energy Trail indicate that it will run through the eastern portion of the City as it is developed. Staff will be seeking grant opportunities and alternative funding sources for the land acquisition and future development of the property. A potential site has been identified that will provide a great opportunity for community partnership with the Pinellas County School Board, Duke Energy, Pinellas County and the City to create a trail loop as well as multi-purpose athletic fields along the trail. A second project is a trail system within Largo Central Park to connect the main western portion of the park to the Nature Preserve and adjacent neighborhood.

Strategic Goal Advancement:

This project provides greater reach of the trail between the neighborhoods and other recreation amenities.



Upgrade Sports Lighting to LED

Project Number: 322

Project Status: Unfunded

Project Driver: Performance/Cost Improvement

Project Score: -

Estimated Cost: \$2,035,000 Estimated Useful Life: 15+ years

Additional FTEs: -



Strategic Goal:

1.1.6. - Promote a culture of sustainability and conservation within City operations

Project Description:

Currently there are two types of technology to light sports fields, metal halides and LED. The project involves replacement of the current 1500-watt metal halide fixtures and bulbs on existing poles to LED technology. This project proposes to replace all the lighting fixtures to LED technology for sports fields over a 10-year period. There are almost 600 lighting fixtures identified covering sports fields, basketball courts, tennis courts, volleyball, hockey rink, and the southwest pool. Replacement of bulbs has become more costly over the past five years, expending nearly \$30,000 annually. LED bulbs last much longer than the current systems, reducing the annual expenditure on lighting replacement.

There are other benefits to LED as well, they can be focused more accurately as to reduce light pollution and spillover to the neighbors, thus reducing the impact of sports fields in the neighborhoods they are located. The project also increases reliability of the equipment as it lasts longer, and the new equipment will come with parts and labor warranties that will provide the City with some short-term maintenance savings. Energy savings are estimated at 50-75%, this could equate to over \$20,000 annually. Also, LED is newer technology and is fast becoming the industry standard for sports field lighting. A plan was developed to replace fields based on the age of the equipment. This project is not just a bulb replacement, it involves the fixtures that are attached to the poles as well, and to provide the proper lighting and candle readings on a sports field, it's best practice to upgrade an entire field, not just one bank at a time. The total cost includes permitting, turf repair, electrical upgrades, and other ensuring proper candle readings per field. Staff is researching the City's eligibility for the Federal Energy Efficiency and Conservation Block Grant and intends to apply for support for this project.

Strategic Goal Advancement:

The use of LED technology is more reliable than the existing lighting systems. The fixtures/bulbs last longer and utilize less electricity. Energy savings are estimated at 50-75%. This estimate equates to over \$20,000 annually in utility cost savings. Staff considered the use of solar power as another sustainable practice, however, the technology to light sports fields with solar is not as advanced as other uses for solar. The amount of power expelled or wattage that the lighting fixtures produce is too high for an effective use of solar. Also, the replacement of the fixtures will not further impact the environment. The proposed project is replacing existing lighting systems on sports fields. The new technology reduces light encroachment to the neighborhood, reduces light pollution, and reduces maintenance which reduces the need for large trucks from driving into the neighborhoods and onto the fields for bulb replacements and maintenance.



Renovate/Replace Shelters in Largo Central Park

Project Number: 323

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: -

Estimated Cost: \$405,000 **Estimated Useful Life:** 25-30 years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

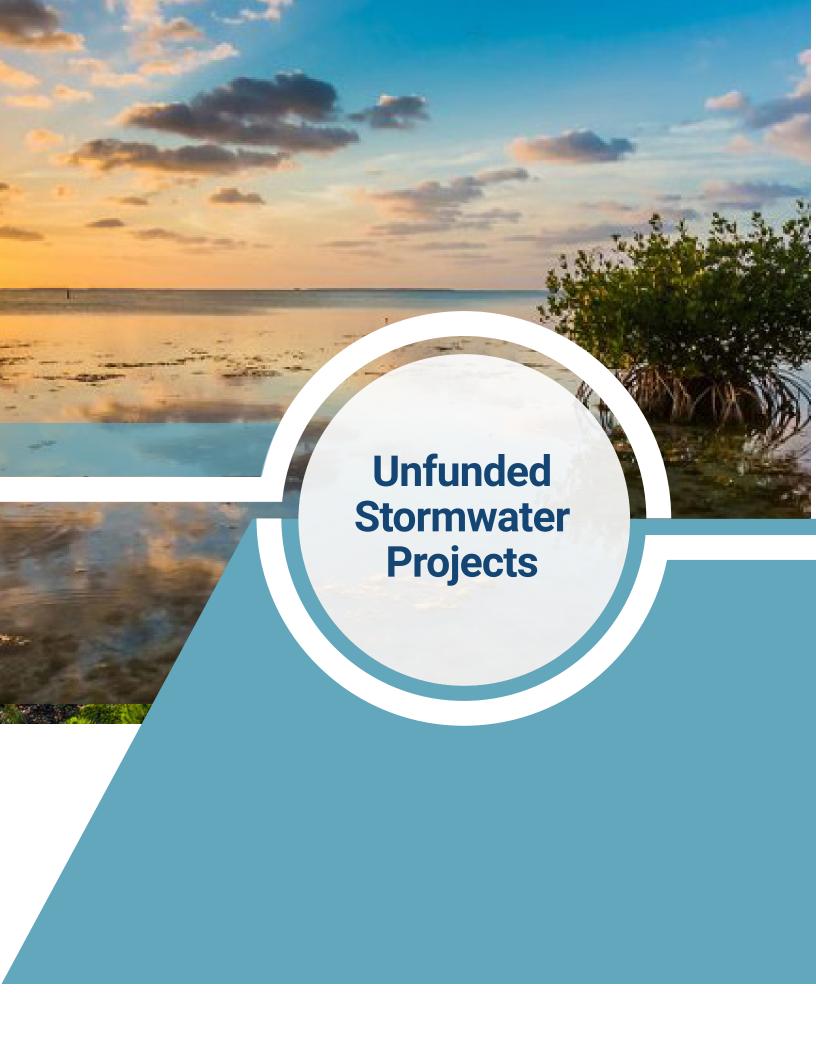
Project Description:

This project addresses the replacement of the current seven shelters in Largo Central Park. In FY 2022, shelter 2 was rusting and posed a safety hazard, therefore it was replaced. Staff evaluated all eight shelters and developed a plan for replacement. The eight shelters were all constructed in 1995 when the park opened and at various times over the past 20 years, have been renovated as needed to maintain safe structures. Staff proposes a plan to replace the remaining seven shelters over the next three years.

The current shelters include a concrete slab and a metal canopy. Recent shelter construction in other parks involved a concrete slab, with wooden posts and beans instead of steel, and a metal canopy. This design has the same lifecycle and sturdiness but is less expensive to construct and maintain. Staff utilized this design in the reconstruction of Shelter 2 at Largo Central Park and proposes to use that same construction material for the remaining shelters to maintain a consistent design in the park. Staff have evaluated the current locations and size of the shelters and proposes as part of this project to combine two small shelters into one larger shelter, as the larger shelters are used more frequently, and to add a new shelter in another location. Included in the cost is the re-installation of existing power to the shelter. Currently there are outlets in the shelters for patron use during rentals. There was consideration for solar panels to be added, however, since power already exists in the shelters, the cost increase for the minimal power use is not an effective use of the funds. WiFi and water are not available in the shelters and staff do not plan on adding these amenities as they have not been requested by users and the cost to benefit ratio does not add value to the project or shelters. All the shelters have concrete paths for accessibility.

Strategic Goal Advancement:

Evaluating current conditions and creating a plan to replace the shelters in Largo Central Park creates a proactive measure of maintaining safe and attractive facilities for the public to enjoy. Having picnic shelters adds value to the park. They are an expected amenity. The shelters in Largo Central Park are reserved over 650 times annually in addition to being used for a variety of special events throughout the year.





Stormwater Retrofit - Heather Hills (115th St N)

Project Number: 58

Project Status: Unfunded
Project Driver: Strategic Plan

Project Score: -

Estimated Cost: \$550,000 **Estimated Useful Life:** 50-75 Years

Additional FTEs: -



Strategic Goal:

1.1.2. - Utilize water management practices that rehabilitate the health of our waterways

Project Description:

This project intends to improve the linear retention ditch within the Heather Hills Subdivision behind several residential properties near 115th Street North. The ditch lies within the McKay Creek drainage basin between the Pinellas Trail and Ridge Road and is connected to a retention pond that outfalls into the Pinellas Trail stormwater conveyance system.

Strategic Goal Advancement:

This project will require ongoing preventive maintenance.



Allen's Creek Regional Watershed Management

Project Number: 105

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score:

Estimated Cost: \$740,000
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

1.1.2. - Utilize water management practices that rehabilitate the health of our waterways

Project Description:

The Allen's Creek Basin covers an area of approximately 7.7 square miles (5,600 acres), and is an impaired water body due to the total maximum daily load for nutrients and dissolved oxygen as designated by the FDEP(62303 F.A.C.). The primary land use throughout the watershed is residential, comprising approximately 70% of the project area. The remaining portion of the watershed is comprised mainly of commercial, industrial, institutional, and natural land uses.

Strategic Goal Advancement:

This project will prevent flooding and damage, enhance water quality, and improve maintenance and operation access.



Starkey Rd Basin Regional Watershed Management

Project Number: 107

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score:

Estimated Cost: \$1,600,000

Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

1.1.2. - Utilize water management practices that rehabilitate the health of our waterways

Project Description:

The Starkey Road Basin covers an area of approximately 12 square miles and is an impaired waterbody for Dissolved Oxygen, Nutrients due to Chlorophyll, and fecal coliform based on FDEP (62303 F.A.C.). The basin is highly urbanized and dominated by residential (54 percent) and industrial (12 percent) land uses.

Ten out of the seventeen Best Management Practices (BMP) identified are not feasible or on private property. A list of the feasible BMP projects within Largo jurisdiction is located below.

- -Culvert Upgrade at 2nd Ave NE
- -Culvert Upgrade at Starkey Road on Channel 10 near East Bay Oaks MHP
- -Culvert Upgrade at Lake Palms Drive On Channel 10
- -Dahilia Place and Gardenia Place Outfall Improvements
- -Culvert Upgrade for Wetland Outfall To Fulton Drive
- -Culvert Upgrade on Channel 1 at New Haven Drive and Donegan Road
- -Culvert Upgrade at Channel 9 at Starkey Road and Tall Pines Drive

Strategic Goal Advancement:

This project will prevent flooding and damage, enhance water quality, and improve maintenance and operation access.



Clearwater Largo Rd Regional Watershed Management

Project Number: 108

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score:

Estimated Cost: \$350,000 Estimated Useful Life: N/A Additional FTEs: -



Strategic Goal:

1.1.2. - Utilize water management practices that rehabilitate the health of our waterways

Project Description:

The Clearwater-Largo Road Drainage District Study develops strategies for mitigating the stormwater impacts associated with water quantity and water quality of existing development, and potential redevelopment within the West Bay Drive Community Redevelopment District and Clearwater Largo Road Community Redevelopment District. In general, the study area is bordered on the east by 4th Street NE, on the north by Belleair Road, on the west by the Pinellas Trail, and extends south of 8th Avenue SW.

Strategic Goal Advancement:

This project will prevent flooding and damage, enhance water quality, and improve maintenance and operation access.



Starkey Road Basin- Channel 10 Ditch Outfall Improvement

Project Number: 122

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score:

Estimated Cost: \$600,000 **Estimated Useful Life:** 50 Years

Additional FTEs: -



Strategic Goal:

1.1.2. - Utilize water management practices that rehabilitate the health of our waterways

Project Description:

The Starkey Road Basin Watershed Management Plan (Plan), completed in 2012, addresses water quality in the Starkey drainage basin and identifies Best Management Practices (BMP) designed to reduce the amount of pollutants which flow into Boca Ciega Bay.

Strategic Goal Advancement:

This project will prevent flooding and damage, enhance water quality, and improve maintenance and operation access.



Allen's Creek Basin- Deville Drive Outfall Improvement

Project Number: 124

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score:

Estimated Cost: \$210,000 **Estimated Useful Life:** 50 Years

Additional FTEs: -



Strategic Goal:

1.1.2. - Utilize water management practices that rehabilitate the health of our waterways

Project Description:

The Deville Neighborhood is located north of East Bay Drive, and southeast of McMullen Road. The project area is a residential area that experiences roadway and structure flooding. Water within this residential area flows north and east along the streets, where it is then collected by stormwater inlets at the intersection of Deville Drive North and Deville Drive East. The water is then piped north to the existing channel via a 36-inch pipe towards McMullen Road. Flooding in this residential area can be greatly reduced by installing a parallel 48-inch pipe to the existing outfall. This alternative is predicted to eliminate road flooding, but further evaluation would need to be completed to ensure that the issue is fully addressed.

Strategic Goal Advancement:

This project will prevent flooding and damage, enhance water quality, and improve maintenance and operation access.



Neighborhood Streets - Pocahontas Dr (TR16)

Project Number: 159

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: -

Estimated Cost: \$6,027,000
Estimated Useful Life: 20-25 years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR16 consists of 1.50 miles of scheduled pavement improvements. The TR16 area includes Pocahontas Drive, Georgianna Street, Isabelle Street, and the following roadway segments west of Gladys Street: Hillsdale Avenue, 19th Place SW, 20th Avenue SW, 21st Avenue SW, and 21st Place SW. The project scope includes pavement and pedestrian improvements as well as drainage improvements. The pavement improvement scope consists primarily of full reconstruction and minor rehabilitation of two roadways. ADA improvements will be evaluated and completed with this project. Drainage improvements include the construction of stormwater infrastructure for flood control. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend, or restore, the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.



Alum Replacement Alternative Evaluation

Project Number: 215

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score: -

Estimated Cost: \$200,000
Estimated Useful Life: 50 Years
Additional FTEs: -



Strategic Goal:

1.1.2. - Utilize water management practices that rehabilitate the health of our waterways

Project Description:

The Regional Stormwater Treatment Facility, located in the area of the Largo Nature Preserve, was completed in 2000 as a demonstration project with SWFWMD to treat stormwater runoff and baseflow from the watershed by providing mass loading reductions for total nitrogen and total suspended solids. Over the years, the facility's treatment system has not functioned effectively and various attempts to make improvements have not been successful. Currently, the building is experiencing structural failure due to poor soil conditions. City staff met with SWFWMD to discuss alternatives and it was determined that the existing system and building should not be restored.

This project evaluated treatment alternatives and recommendations for the implementation of a new treatment plan and demolition of the existing treatment facility in FY 21. Design for the selected alternative is scheduled for FY 25.

Strategic Goal Advancement:

This project utilizes Best Management Practices for water quality treatment. The current alum-based water treatment no longer functions. The study will provide alternatives for a new treatment system to mitigate pollutants currently in the water. The results of the study will then be used to create a capital project in a future year.





Citywide Radio Replacement (Non-Emergency)

Project Number: 315

Project Status: Unfunded
Project Driver: Strategic Plan

Project Score: -

Estimated Cost: \$447,300 **Estimated Useful Life:** 20 years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

This overall strategic planning was initiated with the "why" of this New Project. Being, the city currently has an extremely outdated radio system that is utilized in a non-Emergency capacity. The current technology being utilized is outdated, very difficult to replace when issues arise, and most importantly will not be code compliant with current radio wave laws in the near future. Additionally, all four PW divisions, RPA, CD, Engineering, and ES will be using this radio system.

The ideal solution required planning from Public Works in cooperation with the city's IT department to come up with a practical and cost-effective replacement system. After further explication, it was determined utilizing the county's updated radio system in a non-Emergency capacity would be a perfect fit not only from a system maintenance standpoint, but also because the city's PD and Fire Rescue are on the same Pinellas County Radio System.

Moving into execution, a radio count was obtained to further the scope of this new project and the exact figures have been attached as an excel spreadsheet and can be found in "Scenario Documents". This city-wide count gives up the upfront cost of switching to this radio system which is utilized by eight department/divisions. Initial licensing fees are included in the initial radio purchase, so no extra fees will be required for licensing.

With this information, an IGA agreement can be formed with Pinellas County to aid the City of Largo's Public Works Division in taking one more step towards an overall goal of being a High-Performance Organization.

Thinking forward, continued system support would be handled by Pinellas County. In addition, it benefits the city to have Emergency and non-Emergency Radio systems handled by the same agency, for contingency planning reasons.

Strategic Goal Advancement:

Proactive maintenance means looking at the need as a why, and creatively forming a cost-effective solution for said need. In this case, the city has an outdated radio tower that will no longer be code compliant in the near future. This investment in proactive maintenance is needed for the city and is advanced by providing its end-users with a new radio that's technology is reliable and safe.

The radio tower is located at Northeast Park. The space can be better utilized by the city moving forward as an additional positive.





Rescue Vehicle Replacement

Project Number: 314

Project Status: Unfunded Grant-seeking/eligible

Project Driver: Strategic Plan

Project Score:

Estimated Cost: \$380,000 Estimated Useful Life: 15 years

Additional FTEs: -



Strategic Goal:

2.2.3. - Provide responsive, high-quality public safety services that meet the community's needs.

Project Description:

The police department is currently seeking a replacement for the current vehicle (MRAP) which was originally purchased from surplus military equipment in 2013. The current vehicle is no longer reliable for its stated purpose and the repairs to the vehicle could range from \$75,000 to \$100,000, if parts could be located. The current vehicle was modified from military to local government use and has been used extensively by the police department in a multitude of situations. These use cases include armor cover for high-risk operations, high-water rescues, and person down rescues/recoveries. Although critical to the mission of public safety, the current rescue vehicle is not equipped for modern use and has maintenance concerns that should be taken into consideration when considering the cost of a new vehicle. Modern vehicles are more equipped with technology and functional advancements for efficient modern deployments in life-saving operations.

The replacement rescue vehicle would be built to Largo specifications to include high-water rescue, fire-suppression and medical capabilities. This vehicle would meet all of the current usages for the vehicle but as fire and EMS agencies evolve to face the rise of mass casualty incidents, coordination with PD allows quicker access to the injured—saving lives that previously would have been lost. The safety of an armored vehicle allows a new standard of care for any and all victims, allowing responders to stage on scene rather than blocks away. This provides for rapid rescue, treatment and transportation for the victims who would otherwise suffer catastrophic injuries during the time it takes for PD to fully secure a scene. The police department will be requesting grant funding through the Urban Area Security Initiative (UASI) which supplies items such as this vehicle for the Tampa Bay Region. This vehicle would be considered a regional asset, assisting with large scale operations or threat mitigation.

Strategic Goal Advancement:

The police department's current rescue vehicle responds to multiple high-risk and life-threatening situations. Personnel have used this vehicle during high-water rescues during storm threats as well as high-risk operations, offering armor protection during search warrants as well as armed subject responses. The MRAP has possibly saved multiple lives as it is strategically deployed to these high-profile and high-risk situations. Real world usage includes rescues from flooded mobile home parks and vehicles during a tropical storm/hurricanes, armor cover for officers and evacuating civilians during an armed and a barricaded subject call in which the subject was firing at personnel, as well as immobilization tool for multiple armed subjects in a vehicle. This vehicle has proven itself to be invaluable in terms of the safety of our citizens and our personnel.

The current MRAP is a platform that is not consistent with our current fleet and as such Public Works is unable to maintain the vehicle and its many maintenance issues. The police department is also requesting this vehicle be consistent with other vehicles in the fleet. The purchasing process would include a commercial mainstream chassis that would be easily maintained by the Public Works Department. The current vehicle (MRAP) must also be returned to the federal government. The Police Department has collaborated with both Fire and Fleet on this project and all three departments would assist in the purchasing process as well as the build. As part of the vetting process, consideration was given to the City's strategic initiative in regard to Electric Vehicles. This vehicle would not be eligible for an electric platform due to the considerable amount of time the vehicle is positioned on scenes. Research was conducted to locate any department with an electric vehicle of this type, and none were located. Although not outside of the realm of future EV platforms, the usage, at this time, is not a viable option.





WWRF Non-Surface Water Effluent Disposal Project

Project Number: 77

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score:

Estimated Cost:

Estimated Useful Life: 50 Years

Additional FTEs: 1



Strategic Goal:

1.1.2. - Utilize water management practices that rehabilitate the health of our waterways

Project Description:

The Wastewater Reclamation Facility (WWRF) currently discharges fully treated effluent to Tampa Bay through Feather Sound. This is the only existing discharge method other than reclaimed water. The WWRF has no backup discharge system in the event of an emergency, such as a failure in the effluent discharge system to Feather Sound or if there is a danger of high flows backing up to nearby homes. A feasibility study (Arcadis December 2017) determined four alternatives for effluent discharge, including primary, secondary, and emergency discharge. The preliminary engineering of the project occurred in Fiscal Year (FY) 2018. It should also be noted that a previous study, conducted by Hazen and Sawyer, concluded that expansion of the City's residential reclaimed water system would not be a viable, cost-effective way of reducing effluent discharge to Tampa Bay. Likewise, an alternative effluent discharge would have no impact on current reclaimed customers.

The four alternatives were reviewed with the Florida Department of Environmental Protection (FDEP) in FY 2019. City staff learned the three surface water discharge alternatives were not viable as FDEP was no longer issuing surface water discharge permits in Pinellas County. FDEP staff provided a positive endorsement for the fourth discharge alternative, Deep Injection Well. Additionally, other cities and counties in the region have been operating Deep Injection Wells in compliance with FDEP regulations for several years. The Deep Injection Well remained the sole remaining alternative and would provide for a permitted method of disposal for any level of additional Total Nitrogen quantities required after the completion of the Biological Treatment Improvements project is complete.

Design funding for potential aquifer storage and recovery is proposed for FY 2023 and construction will be contingent upon the availability of future wastewater funding.

Strategic Goal Advancement:

State of Florida SB 64 legislation eliminates WWRF effluent discharges to surface water bodies. This project will maintain future permit discharge compliance and improve water quality in Tampa Bay.



Interceptor Bypass Lift Station and Force Main

Project Number: 196

Project Status: Unfunded

Project Driver: Performance/Cost Improvement

Project Score: -

Estimated Cost: \$8,000,000 Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The 142nd Ave. Interceptor begins at the Public Works facility and runs east along Donegan Rd. to 142nd Ave. Since the Wet Weather pumping system was put into operation, the flow through the upper reaches of the interceptor has been greatly reduced as intended to mitigate sanitary sewer overflows. The lower flows result in an acceleration of sediment buildup in the pipe. This development increased the number of cleanings for the interceptor.

The goal of this project would be to construct a new lift station at Public Works and pump the flow past the flat section of the interceptor, to a point where higher flow will prevent sediment buildup. The city will hire an engineering consultant to evaluate the existing system, develop design alternatives, then proceed with a design. The city will realize a savings of approximately \$80,000 per year in interceptor cleaning cost but will see an additional operational and maintenance cost of approximately \$33,000 for the new lift station.

Strategic Goal Advancement:

The project will add the operation and maintenance costs of a new lift station but eliminate the need for annual cleaning of a large portion of the interceptor system.



Lift Station 30 Elimination

Project Number: 210

Project Status: Unfunded

Project Driver: Performance/Cost Improvement

Project Score: -

Estimated Cost: \$500,000 **Estimated Useful Life:** 50 Years

Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

This project consists of modifications to the sanitary sewer gravity sewer system and elimination of Lift Station 30. This lift station services six business and is extremely close to West Bay Drive. This proximity requires a lane closure to support the vehicles servicing the lift station.

Approximately 730 linear feet of sanitary sewer pipe will be replaced and rerouted to an existing gravity collection system. The project will also include the decommissioning and demolition of Lift Station 30. Design funding was originally proposed for Fiscal Year (FY) 2025. Engineering Services staff will program construction funding for this middle priority project in a future FY. Design costs are estimated at \$85,000. Construction costs are estimated at \$415,000. These upfront capital costs will save the city in operational costs over time.

Strategic Goal Advancement:

This project eliminates a possible mechanical point of failure in the sanitary sewer collection system, which could result in a sanitary sewer overflow.



20th Street SW Sanitary Sewer Siphon Replacement

Project Number: 229

Project Status: Unfunded
Project Driver: Strategic Plan

Project Score: -

Estimated Cost: \$1,700,000
Estimated Useful Life: 75 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The sanitary sewer collection system has a siphon located on 20th Street SW that transits under McKay Creek. A siphon by definition allows wastewater to flow through a pipe under low-lying areas or obstructions such as rivers, utilities, or other obstructions, where flow by gravity at these locations is impossible.

The current siphon consists of two 4-inch pipes (barrels). It has reached the end of its lifespan and requires bi-weekly cleaning by the Environmental Services Department to prevent potential sewer backups to nearby businesses located on West Bay Drive.

During the design phase, the siphon will be modeled to determine the correct piping size and whether other nearby portions of the collection system require resizing to accommodate predicted future flow.

Strategic Goal Advancement:

This goal is advanced through comprehensive replacement of the collection system siphon. Instead of cleaning the siphon bi-weekly, the siphon would only need to be inspected quarterly at first to determine if there is any sediment accumulation and then switched to an annual inspection as determined.



Construction of Energy and Solar Audit Recommendations

Project Number: 252

Project Status: Unfunded
Project Driver: Strategic Plan

Project Score: -

Estimated Cost: \$750,000 Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

1.1.3. - Support the advancement of transportation options that reduce emissions and resource consumption

Project Description:

The Environmental Services Department budgeted for energy and solar audit for Fiscal Year (FY) 2023. The audit includes a review of energy efficiency opportunities for biosolids processing and reclaimed water pumping at the facility. It also includes an evaluation of solar sites at the treatment facility, offsite reclaimed water sites, and large lift station sites. This item budgets money to construct energy efficiency projects and solar projects identified by the audit.

Strategic Goal Advancement:

Environmental Services (ES) operations are the largest energy consumer for the City. The energy audit will identify opportunities for energy efficiency projects in biosolids processing and at the reclaimed water pumping station. The solar audit will identify sites with high solar generation potential. This item will fund the proposed recommendations with a high return on investment. ES anticipates that \$300,000 will be used for energy-saving improvements and \$450,000 will be used for a solar installation.



Solids Processing - Replace Belt Filter Press Equipment

Project Number: 255

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: -

Estimated Cost: \$2,000,000 Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The belt filter presses at Environmental Services (ES) are used to dry biosolids before they are processed into fertilizer. There are two presses; one was installed in 2002 and one was installed in 1997. One has been rehabilitated once, and one has been rehabilitated twice. Five years from now the City will need to decide between a major overhaul of the existing presses or a complete replacement of equipment. The estimated costs included in this project are for new equipment. There are a variety of technologies available for drying biosolids. The evaluation of available technologies will take place the year before procurement under the operational budget. The evaluation will consider energy and chemical consumption, ease of maintenance, capital costs, and percent solids leaving the facility.

Environmental Services will evaluate alternatives in 2026. There is a county-wide biosolids processing project proposed for construction in the next 10 years. Environmental Services will need to replace or rehabilitate this equipment whether or not the City contracts with the county for biosolids processing.

Strategic Goal Advancement:

Upon evaluation of the lifecycle gained from overhaul or replacement, ES will decide on how to move forward. ES will use asset management concepts to decide if the existing equipment should be overhauled to extend its useful life or if it is most economical to select new equipment.



FY 2024-2028 CIP Maps - Project Key

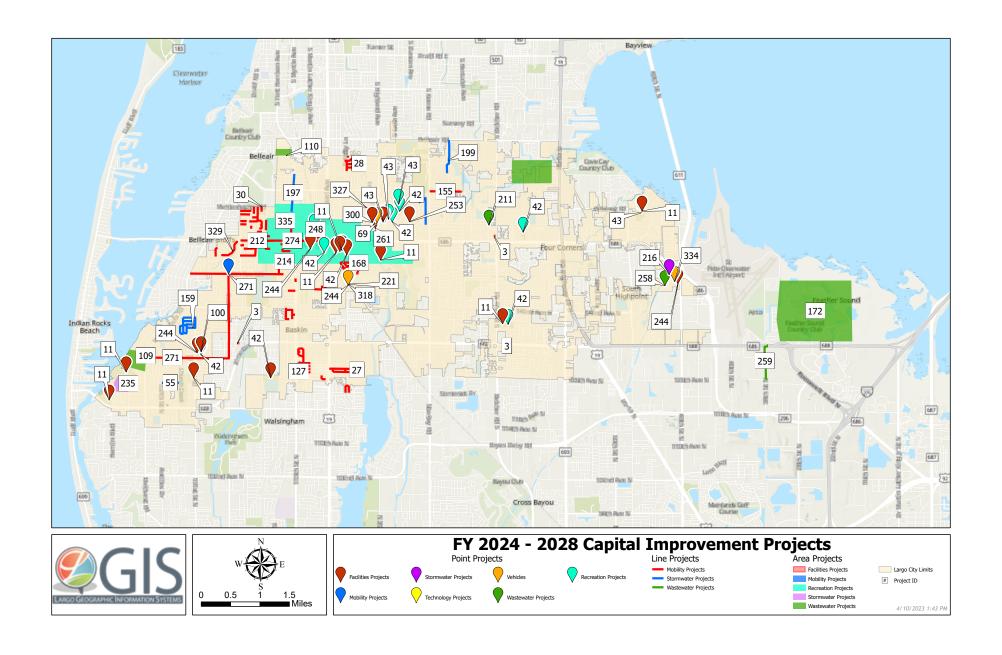
3	Fire Station Reconstruction Program	Funded
11	Parking Lot Resurfacing, Multiple Sites	Funded
27	Neighborhood Roadways - 127th Ave N (TR03)	Funded
28	Neighborhood Roadways - Stratford Dr (TR72)	Funded
30	Neighborhood Roadways - 16th St NW (TR26)	Funded
43	Playground Replacement	Funded
55	Church Creek Drainage Improvements Phase II and III	Funded
60	Computer Server Replacement	Funded
65	Public Works Vehicles	Funded
66	RPA Vehicles	Funded
68	IT Vehicles	Funded
69	Community Development Vehicles	Funded
70	Environmental Services Vehicles	Funded
71	Fire Rescue Vehicles	Funded
72	Police Vehicles	Funded
100	Southwest Recreation Outdoor Restroom Renovation	New
109	Lift Station 19 & 2 Sub Basin 4 Service Areas I&I Abatement	Funded
110	Lift Station 3 Service Area I&I Abatement	Funded
127	Neighborhood Roadways - 112TH Ave (TR81)	Funded
136	Engineering Services Vehicles	Funded
155	Neighborhood Roadway - East Rosery Rd (SL02)	Funded
159	Neighborhood Streets - Pocahontas Dr (TR16)	Funded
168	Neighborhood Streets – Lake Alison Drive (TR89)	New
172	Lift Station(s) Flood Plain Mitigation	Funded
173	Annual Pavement Rehabilitation Program	Funded
186	Annual Stormwater Pipe Replacement Program	Funded
192	Clearwater/Largo Road Multimodal Improvements	Funded
197	Clearwater Largo Rd Best Management Practices	Funded
199	Allens Creek Best Management Practices Implementation	Funded
211	Lift Station 24 Force Main Replacement	Funded
212	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	Funded
214	Safe Routes to School Grant - Mildred Helms Elementary School Area	Funded
216	Cross Bayou Best Management Practices Intergovernmental Project	Funded
221	Fleet Fuel Tank Replacement	Funded
231	Clean Water Act No. 1 Priority Lift Station Service Area Inflow & Infiltration Abatement	Funded
232	Clean Water Act Priority No. 2 Lift Station Service Area Inflow & Infiltration Abatement	Funded
233	Clean Water Act Priority No. 3 Lift Station Service Area Inflow & Infiltration Abatement	Funded
235	Yellow Banks Grove and Yachthaven Estates Drainage Improvements	Funded
244	City of Largo Solar Installation Program	Funded
245	Enterprise Phone System Replacement	Funded
253	Flooring Replacement, Community Center	Funded
256	Highland Family Aquatic Center Improvements	Funded
258	Denitrification Blower Replacement	New
259	Lift Station 41 Force Main Replacement	Funded
260	Enterprise Asset Management Software Replacement	Funded





261	City Wide HVAC Replacements	Funded
263	Stormwater Asset Management Priorities	Funded
271	Pavement Work Plan - Wilcox Road to 8th Avenue SW	Funded
274	West Bay Drive Pedestrian Improvements	Funded
279	Community Homeless Services - Additional Funding	Funded
281	Neighborhood Park & Public Space Improvements	Funded
282	Central Park Performing Arts Center Renovations	Funded
283	Southwest Pool & Dive Tower Rehabilitation	Funded
288	Clearwater-Largo Road CRD Plan	Funded
289	Additional Funding for Affordable Housing Partners	Funded
291	Mobile Broadband Access	Funded
300	Police Department Chiller Replacement	Funded
316	Environmental Services Network Switch Update	New
318	Fleet Fuel Management Software Upgrade	New
319	Digester Blower Replacement	New
326	PW Vehicle Lifts	New
327	Woodbrook Ditch Rehabilitation	New
329	Pavement Work Plan Year 2 - 8th Avenue SW to Mehlenbacher Rd	New
330	Aquatic Environmental Workboat	New
332	Post-Horizon-Construction Rehabilitation of 1st St NW and 1st Ave NW	New
334	Biosolids Building	New
335	Downtown Activation: Conceptual Plan, Ulmer Park, and Wayfinding	New









The following definitions of terms and acronyms are provided to aid in understanding the terminology employed in the text of the budget and other financial documents:

Accounting Procedures:

All processes which identify, record, classify, and summarize financial information to produce financial records.

Account Structure:

An account structure is a unique combination of a fund, cost center, spend category, and other financial groupings that allow for accounting transactions to be categorized based on the type of good/service. For example, General Fund, IT Business Services, and Software Support Fees create a unique account structure specific to a Fund, Cost Center and Spend Category.

Accounting System:

The total structure of records and procedures which identify, record, classify, summarize, and report information on the financial position and results of operations of a government.

Accrual Basis:

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax:

A tax levied on the assessed value of real property. This tax is also known as property tax.

Amendment One:

Constitutional Amendment that passed in January 2008 through a state-wide referendum that reformed property tax. The amendment provided several changes to the property owner such as revisions to the taxable value by increasing the amount of the homestead exemption and made credit earned for the homestead exemption transferable to another home. The amendment also restricts local governments from increasing property tax revenue to no more than the state income growth per capita.

Amortization:

Amortization is the process of decreasing, or accounting for, an amount over a period (e.g. loan repayment schedules).

Appraise:

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

Appropriation:

An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

American Rescue Plan (ARP) Act:

The American Rescue Plan Act was signed into law in March 2021 by the federal government and provided Largo with a portion of a one-time funding allocation. Largo received \$12.9 million dollars to replace lost revenue due to the COVID-19 pandemic.

Assessed Valuation:

A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment:

(1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.



Assigned Fund Balance:

Assigned Fund Balance describes the portion of fund balance that reflects a government's intended use of resources, as established at the highest level of decision making.

Available (Unassigned) Fund Balance:

This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget:

A budget in which planned funds available equal planned expenditures.

Bond:

A written promise to repay a specified sum of borrowed money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.

Budget:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budgetary Control:

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

Budget Reduction:

A Budget Reduction is a method of aligning expenditures with expected revenues.

Capital:

Any item with an expected life of more than one year and a value of more than \$10,000, such as automobiles, trucks, furniture, buildings, land, etc.

Capital Improvement Program: (CIP):

A multi-year capital expenditure plan for the acquisition of significant infrastructure and equipment. It sets forth each project or other contemplated purchase and specifies the full resources estimated to be available to finance the projected expenditures.

Committed Fund Balance:

Committed Fund Balance describes the portion of fund balance that represents resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making (normally the governing body) and that remain binding unless removed in the same manner.

Communications Workers of America (CWA):

CWA, the largest telecommunications union in the world, represents over 700,000 men and women in both private and public sectors. CWA is also the City of Largo's largest labor union.

Community Development Advisory Board (CDAB):

The CDAB advises and makes recommendations to the City Commission concerning policy matters relating to the Community Development Department. The CDAB also reviews the Community Development Department's annual budget and Capital Improvement Plan projects and makes recommendations to the Commission.



Community Development Block Grant (CDBG):

CDBG is a federal housing assistance program that provides loans for the purchase and rehabilitation of housing for first-time home buyers. The loans are repaid when the property is sold, which provides a perpetual pool of funds to be used for this purpose.

Community Redevelopment Agency (CRA):

The CRA is the governing body over the City's Community Redevelopment District.

Community Redevelopment District (CRD):

A CRD is a specially designated area targeted for revitalization. The City of Largo has two CRDs: the West Bay Drive Community Redevelopment District and the Clearwater-Largo Road Corridor Community Redevelopment District.

Comprehensive Development Code (CDC):

The Largo CDC contains performance standards for new site development projects that are intended to protect the health, safety, and welfare of the citizens of Largo by ensuring that neighbors and adjacent properties are protected from potential negative impacts related to the development and use of land. The CDC serves as the blueprint that guides and controls land development within the City as required by its Charter, and in conformance with the Local Government Comprehensive Planning and Land Development Regulation Act of 1985, as amended.

Comprehensive Development Plan:

Plan outlining the development plan and land use within the City.

Consumer Price Index (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Cost Allocation:

A method used to charge Enterprise, Internal Service, and Special Revenue Funds for attributable costs.

Costing Center:

A costing center is a distinct, clearly identifiable activity, function, program, or organizational unit which is budgeted as a subunit of a department. A departmental budget utilizes the separate costing centers as its basic components.

Debt Service:

The payment of principal and interest on borrowed funds, such as bonds.

Deficit:

An excess of liabilities and reserves of a fund over its assets.

Depreciation:

The decrease in value of physical assets due to use and the passage of time.

Distinguished Budget Presentation Program:

A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents in accordance with national professional standards and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Employee Assistance Program (EAP):

The City of Largo has an EAP for employees and their dependents to provide professional assistance for personal problems affecting job performance or personal well-being.



Encumbrance:

An amount of money committed for the payment of goods and services ordered or contracted for but not yet received or paid for.

Enterprise Fund:

A self-supporting fund designed to account for activities supported by user charges; examples are the Solid Waste or Wastewater funds.

Entitlement:

The amount of payment to which a state or local government is entitled for a program or other purpose as determined by the federal government pursuant to an allocation formula contained in applicable statutes.

Family Medical Leave Act (FMLA):

The FMLA entitles eligible employees of covered employers to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave. Eligible employees are entitled to:

- Twelve work weeks of leave in a 12-month period for:
- The birth of a child and to care for the newborn child within one year of birth;
- The placement with the employee of a child for adoption or foster care and to care for the newly placed child within one year of placement;
- To care for the employee's spouse, child, or parent who has a serious health condition;
- A serious health condition that makes the employee unable to perform the essential functions of his or her job;
- Any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a covered military member on "covered active duty;" or
- Twenty-six work weeks of leave during a single 12-month period to care for a covered service-member with
 a serious injury or illness if the eligible employee is the service-member's spouse, son, daughter, parent, or
 next of kin (military caregiver leave).

Fiduciary Fund:

Fiduciary funds are used to account for assets held in trust by the government for the benefit of individuals or other entities (i.e. retirement funds).

Fiscal Year:

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City, the fiscal year begins on October 1 and ends on September 30.

Fixed Assets:

Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, and improvements other than buildings, machinery, and equipment.

Franchise:

The right granted by a government through a contract permitting private utilities the use of public property, such as city streets, for wires, cables, pipes, and other facilities to deliver their services.

Full-Time Equivalent (FTE):

FTE is a method of measuring hours worked in a typical 40-hour work week, and can be defined as the number of total hours worked divided by the maximum number of compensable hours in a work year. For example, if the work



year is defined as 2,080 hours, then one worker occupying a paid full-time job all year would equal one FTE. Two employees working for 1,040 hours each would equal one FTE.

Full-Time Position:

A position which qualifies for full City benefits, usually required to work 40 hours per week. However, full-time Fire Rescue personnel work 50 hours per week and all part-time personnel working in excess of 30 hours per week are granted benefits as full-time employees.

Fund:

A set of interrelated accounts to record assets, liabilities, equity, revenues, and expenditures associated with a specific purpose. Each fund is an independent financial entity.

Fund Balance:

The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

Fund Type:

In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust.

GAAP:

Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, the Financial Accounting Standards Board, or various other accounting standard setting bodies.

General Fund:

The fund contains revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include Fire Rescue, Police, Public Works, City Administration, and Recreation, Parks and Arts.

General Obligation Bonds:

Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Geographic Information System (GIS):

A GIS software application provides a computerized graphical display of land and the infrastructure in place on that land. The data contained in the GIS system becomes the source data for all other City applications.

Governmental Fund:

Governmental funds include the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds. Revenues and expenditures in these funds are recognized when they become available, depreciation is not recorded, and the measurement focus in these funds is on source and use of resources.

Grants:

Transfers of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.

Greater Largo Library Foundation (GLLF):

The Greater Largo Library Foundation, Inc. is a non-profit organization that cultivates funding resources and advocates for the Library to enhance innovative library services for the community's educational and social enrichment.

Homestead Exemption:

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax, as well as the third \$25,000 of assessed value.



Housing Trust Fund (HTF):

The HTF was established in 2007 with a partnership between the City of Largo and Pinellas County for the promotion of affordable housing for a three-year period.

Intergovernmental Revenues:

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

International Association of Fire Fighters (IAFF):

The International Association of Fire Fighters (IAFF) is a labor union representing professional firefighters in the United States and Canada, and represents Largo's Firefighters, Fire Lieutenants, and Assistant/District Chiefs.

Leadership in Energy and Environmental Design (LEED):

LEED is an internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies intended to improve performance in energy savings, water efficiency, CO2 emissions reduction, improved indoor environmental quality, stewardship of resources, and sensitivity to their impacts.

Lease-Purchase Agreements:

Contractual agreements which are termed "leases", but which in substance amount to installment purchase contracts.

Levy:

(Verb) to impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities:

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Maximum Millage Rate:

The highest allowed millage rate that can be levied by a local government as designated by Florida law. This rate takes into account inflation, new construction, and annexation.

Millage:

The tax rate on real property. One mill equals \$1 of tax per \$1,000 of assessed property value.

Modified Accrual Basis:

The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

Nonspendable Fund Balance:

Nonspendable Fund Balance represents assets in a governmental fund that may be inherently nonspendable from the vantage point of the current reporting period. These assets can be represented the following types: assets that will never convert to cash (inventories, supplies); assets that will not convert to cash soon enough to affect the current period (foreclosure properties, long-term loan receivables); and/or, resources that must be maintained intact pursuant to legal or contractual requirements (endowments).

Operating Budget:

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of an annual operating budget is usually required by law.



Operating Costs:

Outlays for such current period items as expendable supplies, contractual services, and utilities.

Ordinance:

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

Other Costs:

Refers to costs which are not personnel, operating, or capital in nature, such as debt service and transfers between funds.

Police Benevolent Association (PBA):

PBA is a labor union representing Largo's Police Officers, Police Sergeants, and Police Lieutenants.

Pay-As-You-Go Basis:

A term used to describe the financial policy of a government which finances all of its capital outlays from current revenues rather than by borrowing.

Part-Time Position:

Part-time employees work less than 40 hours per week and are not entitled to full-time employee benefits unless they work a minimum of 30 hours per week.

Personnel Costs:

Refers to all costs directly associated with employees, including salaries and fringe benefits.

Property Tax:

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Purchase Order:

A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

Reclassification:

The moving of an existing position from one personnel classification (title) to another based on a study by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

Reserve:

(1) An account used to earmark a portion of fund balance to indicate that it has been set aside for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution:

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Fund Balance:

Restricted Fund Balance describes the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions (e.g. creditors, grantors, laws, regulations, constitutional provisions).



Retained Earnings:

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds:

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund or a specified revenue source other than the property tax.

Revenues:

An increase in the assets of a fund income which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability or a decrease in assets, and does not represent a contribution of fund capital to enterprise or internal service funds.

Rolled-Back Millage Rate:

Under Florida law, as property values change each year by the property appraiser due to inflation, the City property tax rate is reduced or increased so that the property tax revenue remains the same as the prior year. Annexations or New Construction is not included in the calculation, therefore resulting in a credit for the City. However, annexation and new construction will be included in the calculation from then forward. All property tax rate changes, including maintenance of the current rate, are calculated using the rolled-back rate as the base.

Rolled-Back Millage Rate (Adjusted):

The Florida State Legislature has mandated that each year the millage rate a local government can levy with a simple majority vote will be based on the Rolled-Back Millage Rate (above) adjusted by the percentage increase in median income in the State of Florida. This rate is developed by the State.

Special Assessment:

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund:

A fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes. Examples of special revenue funds in the City of Largo are the Local Option Sales Tax Fund or the Construction Services Fund.

Surplus:

An excess of the assets of a fund over its liabilities and reserved equity.

State Housing Initiatives Partnership (SHIP):

SHIP Program funding channels a portion of documentary stamp taxes on deeds directly to local governments for the development and maintenance of affordable housing.

Tax Base:

The total taxable value of all property within the jurisdiction of the government levying the property tax.

Tax Payer Bill of Rights (TABOR):

TABOR is legislation aimed at limiting the growth of government by requiring, among other things, that increases in overall tax and user fee revenue be tied to inflation and population increases unless larger increases are approved by referendum.

Tax Rate Limit:

The maximum rate at which a government may levy a tax. The limit may apply to specific taxes, or to total taxes imposed for all purposes by a government. Limits are established by city charter or state statutes or constitution.



Tax Roll:

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined.

Taxable Value:

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

Temporary Position:

A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.

Trust Funds:

Funds used to account for assets held by a government in a trustee capacity for a specific purpose.

Unassigned Fund Balance:

In the General Fund, the Unassigned Fund Balance represents the net resources a government has in excess of what can be properly classified in one of the four other categories of fund balance (Nonspendable, Restricted, Committed, Assigned).

User Charges:

The payment of a fee for direct receipt of a public service by the party benefiting from the service.